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INFORMATION NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the accounting of greenhouse gas emissions of transport services - Outcome of the European Parliament's first reading (Brussels, 10-11 April 2024)

I. INTRODUCTION

The rapporteurs, Pascal CANFIN (RE, FR) and Barbara THALER (EPP, AT), presented a report on the above proposal for a Regulation on behalf of the Committee on the Environment, Public Health and Food Safety (ENVI) and the Committee on Transport and Tourism (TRAN) which contained 106 amendments (amendments 1 to 106) to the proposal.

In addition, The Left group tabled one amendment (amendment 107) and the EPP group tabled 14 amendments (amendments 108 to 121).

II. VOTE

When it voted on 10 April 2024, the plenary of the European Parliament adopted amendments 1 to 14, 16 to 106 and 111 to 113 to the proposal for a Regulation. No other amendments were adopted.

The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto.

P9_TA(2024)0205

Accounting of greenhouse gas emissions of transport services

European Parliament legislative resolution of 10 April 2024 on the proposal for a regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services (COM(2023)0441 – C9-0305/2023 – 2023/0266(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

– having regard to the Commission proposal to Parliament and the Council (COM(2023)0441),

– having regard to Article 294(2) and Articles 91(1) and 100(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0305/2023),

– having regard to Article 294(3) of the Treaty on the Functioning of the European Union,

– having regard to the opinion of the European Economic and Social Committee[1],

– having regard to the opinion of the Committee of the Regions[2],

– having regard to Rule 59 of its Rules of Procedure,

– having regard to the joint deliberations of the Committee on the Environment, Public Health and Food Safety and the Committee on Transport and Tourism under Rule 58 of the Rules of Procedure,

– having regard to the report of the Committee on the Environment, Public Health and Food Safety and the Committee on Transport and Tourism (A9-0070/2024),

1. Adopts its position at first reading hereinafter set out;

2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;

3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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1 *OJ C, C/2024/890, 06.02.2024, ELI: http://data.europa.eu/eli/C/2024/890/oj.*

2 Not yet published in the *Official Journal*.

Amendment 1
Proposal for a regulation
Recital 1

Text proposed by the Commission	*Amendment*
(1) Supporting efforts towards better sustainability and efficiency of the Union transport system is prerequisite to maintain a stable path towards climate-neutrality by 2050, at the same time taking due account of the need to preserve continuous growth and competitiveness of the European industry.	(1) Supporting efforts towards better sustainability and efficiency of the Union transport system is prerequisite to maintain a stable path towards climate-neutrality by 2050 ***at the latest***, at the same time taking due account of the need to ***ensure a fair and inclusive transition,*** preserve continuous growth and ***strengthen the*** competitiveness of the European industry.

Amendment 2
Proposal for a regulation
Recital 2

Text proposed by the Commission	*Amendment*
(2) 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. Better information on the performance of transport services is a powerful tool to create right incentives for transport users for making more sustainable choices, and to influence business decisions of transport organisers and operators. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change among consumers and businesses alike, for contributing to objectives of the European Green Deal[52] for transport, and the European Climate Law.	(2) 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. Better information on the performance of transport services is a powerful tool to ***lower the carbon footprint of public procurements,*** create right incentives for transport users for making more sustainable choices, and to influence business decisions of transport organisers and operators. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change among consumers and businesses alike, for contributing to objectives of the European Green Deal for transport, and the European Climate Law.

[52] Communication from the Commission to the European Parliament, the European Council, the European Economic And

Social Committee and the Committee of the Regions; The European Green Deal; COM(2019) 640 final

Amendment 3
Proposal for a regulation
Recital 3

Text proposed by the Commission	*Amendment*
(3) Despite growing interest of transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market.	(3) Despite growing interest of transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market. ***In fact, SMEs face disproportionally more financial and bureaucratic burdens when they decide to account their greenhouse gas emissions.***

Amendment 4
Proposal for a regulation
Recital 5

Text proposed by the Commission	*Amendment*
(5) The Sustainable and Smart Mobility Strategy of December 2020[54] refers to incentives for choosing the most sustainable transport options, within and across the modes. Those incentives include the setting up of a European framework for the harmonised measurement of transport and logistics greenhouse gas emissions, based on globally recognised standards, which could then be used to provide businesses and end-users with an estimate	(5) ***The Commission´s Communication on*** the Sustainable and Smart Mobility Strategy of December 2020 refers to incentives for choosing the most sustainable transport options, within and across the modes***, with a strong emphasis on a shift to rail both for passengers and freight, including concrete targets for both, as concrete contributions for the transport sector's role in achieving the binding target under Union law, set out in***

of the carbon footprint of their choices, and increase the demand from end-users and consumers for opting for more sustainable transport and mobility solutions, while avoiding greenwashing.	***Regulation (EU) 2021/1119 of the European Parliament and of the Council[53a], to reduce the Union's net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 and the objective to reach economy wide climate neutrality at the latest by 2050***. Those incentives include the setting up of a European framework for the harmonised measurement of transport and logistics greenhouse gas emissions, based on globally recognised standards, which could then be used to provide businesses and end-users with an estimate of the carbon footprint of their choices, and increase the demand from end-users and consumers for opting for more sustainable transport and mobility solutions, ***including parcel deliveries,*** while avoiding greenwashing.
_____	_____
	[53a] Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).
[54] Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; Sustainable and Smart Mobility Strategy – putting European transport on track for the future; COM(2020) 789 final	

Amendment 5
Proposal for a regulation
Recital 5 a (new)

Text proposed by the Commission	*Amendment*
	(5a) Most greenhouse gases related to transport and logistics are emitted during the vehicle operation, production of an energy carrier and the manufacturing of

a vehicle.

Amendment 6
Proposal for a regulation
Recital 6

Text proposed by the Commission	*Amendment*
(6) Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions of transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emissions calculation methods and input data. Such rules should ensure a level playing field between transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among businesses and customers to reduce greenhouse emissions from transport services through the uptake and use of comparable and reliable greenhouse emissions data.	(6) Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions of transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emissions calculation methods and input data. Such rules should ensure a level playing field between ***EU transport entities and transport entities from third countries, between*** transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among ***public bodies,*** businesses and ***other*** customers to reduce greenhouse emissions from transport services through the uptake and use of comparable and reliable greenhouse emissions data.

Amendment 7
Proposal for a regulation
Recital 7

Text proposed by the Commission	*Amendment*
(7) This Regulation 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.	(7) 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 make available a reference framework for other emissions reduction measures that may be further undertaken 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. ***In the case of e-commerce and parcel deliveries, it would facilitate compliance with the requirement to provide, along with the current information on estimated delivery date, associated price, and the associated emissions of each option.***

Amendment 8
Proposal for a regulation
Recital 8

Text proposed by the Commission	*Amendment*
(8) Despite benefits stemming from the increased transparency on the performance of transport services, mandatory application of this Regulation to all entities offering transport services on the Union market would be disproportionate and lead to excessive costs and burden. Therefore, this Regulation should apply only to those entities that decide or are bound by other relevant legislative and non-legislative regimes, to calculate and disclose information on greenhouse gas emissions of freight or passengers transport services that start or end on the territory of the Union. This consequently includes services, the origin or destination points of which are situated in a third country.	(8) Despite benefits stemming from the increased transparency on the performance of transport services, mandatory application of this Regulation to all entities offering transport services on the Union market would be disproportionate and lead to excessive costs and burden. Therefore, this Regulation should apply only to those entities that decide or are bound by other relevant legislative and non-legislative regimes, to calculate and disclose information on greenhouse gas emissions of freight or passengers transport services that start or end on the territory of the Union. This consequently includes services, the origin or destination points of which are situated in a third country. ***Indeed, in order to ensure that all relevant transport services are accounted for and guarantee a level playing field between EU transport entities and transport entities from third countries, this Regulation should apply to transport services starting and ending outside the Union territory but stopping in the Union in order to embark or disembark passengers or to load or unload goods.***

Amendment 9
Proposal for a regulation
Recital 9

Text proposed by the Commission	*Amendment*
(9) This Regulation should ***not*** apply to data intermediaries, such as those offering multimodal digital mobility services, where they do not ***directly*** calculate information on greenhouse gas emissions of transport services but only disclose information on those emissions ***provided by a concerned entity or other relevant legal or natural person. However, the data intermediaries*** should be bound by relevant rules related to the communication and transparency of the disclosed greenhouse gas emissions data, to ensure comparability of those data on the market.	(9) This Regulation should apply to data intermediaries, such as those offering multimodal digital mobility services, ***as well as digital navigation services and journey route planning services, when they calculate information on greenhouse gas emissions of transport services, including when they combine information on those emissions provided by a concerned entity or other relevant legal or natural person. Data intermediaries*** where they do not calculate information on greenhouse gas emissions of transport services but only disclose information on those emissions should be bound by relevant rules related to the communication and transparency of the disclosed greenhouse gas emissions data, to ensure comparability of those data on the market ***and across transport modes***.

Amendment 10
Proposal for a regulation
Recital 9 a (new)

Text proposed by the Commission	*Amendment*
	(9a) Data intermediaries offering multimodal digital mobility services provide consumers with several choices based on travel time, related costs and mode of travel. Those data intermediaries should also be able to provide consumers with the information about the greenhouse gas emissions of a particular journey. Therefore, entities concerned or other relevant legal or natural persons should be obliged to provide that information to data intermediaries.

Amendment 11
Proposal for a regulation
Recital 10 a (new)

Text proposed by the Commission	*Amendment*
	(10a) Any claims made on the basis of output data reported in accordance with this Regulation should be in full compliance with Directive (EU) (.....)/(....) on substantiation and communication of explicit environmental claims (Green Claims Directive) as well as Directive (.....)/(....) amending Directives 2005/29/EC and 2011/83/EU as regards empowering consumers for the green transition through better protection against unfair practices and better information.

Amendment 12
Proposal for a regulation
Recital 11

Text proposed by the Commission	*Amendment*
(11) A proper method for calculating greenhouse gas emissions of transport services is one of the key aspects for the harmonised Union framework set out by this Regulation. The method should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas emissions data, by following a single set of methodological steps. It should also adequately account for the needs of the transport market, in order to avoid unnecessary complexity, excessive burden and costs, and be accepted by stakeholders.	(11) A proper method for calculating greenhouse gas emissions of transport services is one of the key aspects for the harmonised Union framework set out by this Regulation. The method should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas emissions data, by following a single set of methodological steps. It should also adequately account for the needs of the transport market, in order to avoid unnecessary complexity, excessive burden and costs, ***particularly for SMEs,*** and be accepted by stakeholders.

Amendment 13
Proposal for a regulation
Recital 12

Text proposed by the Commission	*Amendment*
(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation[57] in April 2023, and transposing ISO standard 14083:2023, ***was chosen to*** be the reference methodology for calculating greenhouse gas emissions of transport services under this Regulation. The analysis showed that ISO standard 14083:2023 proved to be the most relevant and proportional in addressing the objectives of this Regulation. The quantification of emissions is performed on a well-to-wheel basis, which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations.	(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation[57] in April 2023, and transposing ISO standard 14083:2023, ***should*** be the reference methodology for calculating ***well-to-wheel*** greenhouse gas emissions of transport services under this Regulation. The analysis showed that ISO standard 14083:2023 proved to be the most relevant and proportional in addressing the objectives of this Regulation***, including a quick market uptake and comparability of data***. The quantification of emissions is performed on a well-to-wheel basis, which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations.
[57] https://www.cencenelec.eu	[57] https://www.cencenelec.eu

Amendment 14
Proposal for a regulation
Recital 12 a (new)

Text proposed by the Commission	*Amendment*
	(12a) EN ISO standard 14083:2023 has its limitation, particularly the shortage that it does not consider greenhouse gas emissions from the whole lifecycle of transport services. Therefore, the Commission should assess the possibility of expanding the scope of the reference methodology for calculating greenhouse gas emissions of transport services in the near future to provide for the calculation and reporting of lifecycle greenhouse gas emissions of transport services. The future methodology should take into consideration the uptake of zero emission

vehicles and the provisions of Article 14, paragraph 5 of Directive 2003/87/EC. To that end, the Commission should consider existing efforts such as the ISO 14067:2018 and the Product Category Rules on transport services established in the International Environmental Product Declaration System.

Amendment 111
Proposal for a regulation
Recital 12 b (new)

Text proposed by the Commission	*Amendment*
	(12b) The Commission, in cooperation with the European Committee for Standardisation and the national standardisation bodies of the Member States, should ensure the transport sector has access to the ISO standard 14083:2023 or the equivalent European CEN ISO 14083 standard free of charge as regards micro, small and medium-sized Enterprises ('SMEs') as defined in Commission Recommendation 2003/361/EC. The standards should be accessible in their authentic versions as well as in all the official languages of the Union to make this Regulation fully accessible to all those that are subject to it.

Amendment 112
Proposal for a regulation
Recital 12 c (new)

Text proposed by the Commission	*Amendment*
	(12c) Article 2 TEU provides that the European Union is based on the principle of the rule of law, which requires free access to EU law for all natural or legal persons of the European Union, and that individuals must be able to ascertain unequivocally what their rights and obligations are (judgment of 22 February 2022, Stichting Rookpreventie Jeugd and Others, C-160/20, paragraph 41). That free access must in particular enable any

person whom legislation seeks to protect to verify, within the limits permitted by law, that the persons to whom the rules laid down by that law are addressed actually comply with those rules. Accordingly, by the effects conferred on it by EU legislation, a harmonised standard may specify the rights conferred on individuals as well as their obligations and those specifications may be necessary for them to verify whether a given product or service actually complies with the requirements of such legislation.

Amendment 113
Proposal for a regulation
Recital 12 d (new)

Text proposed by the Commission	*Amendment*
	(12d) In its judgment of 27 October 2016 in case C-613/14, the Court held that a harmonised standard, adopted on the basis of a directive and the references to which have been published in the Official Journal of the European Union, forms part of EU law owing to its legal effects. In its judgment of 5 March 2024 in case C-588/21 P, the Court found the existence of an overriding public interest, within the meaning of the last clause of Article 4(2) of Regulation No 1049/2001, arising from the principles of the rule of law, transparency, openness and good governance, and justifying the disclosure of specific harmonised standards, since those standards form part of EU law owing to their legal effects.

Amendment 16
Proposal for a regulation
Recital 12 e (new)

Text proposed by the Commission	*Amendment*
	(12e) Full life cycle emissions are generally considered to include the well-to-wheel greenhouse emissions, and emissions of vehicle production,

maintenance and disposal, as well as infrastructure as far as relevant, as set out in Commission Recommendation (EU) 2021/2279. For reasons of proportionality and in order to limit administrative complexity and implementation costs, when assessing life cycle emissions for the purposes of this regulation infrastructure should not be included.

Amendment 17
Proposal for a regulation
Recital 13

Text proposed by the Commission	*Amendment*
(13) Attention should be paid not to deviate from the original methodological choices of EN ISO standard 14083:2023, in order to avoid inconsistencies in the calculation of greenhouse emissions of transport services on the market, especially in the context of international transport chains. However***, *from time to time,*** it is appropriate to assess the need ***of*** a possible adjustment of EN ISO 14083:2023 from the perspective of Union policies, as well as future amendments to that standard that may be carried out by the European Committee of Standardisation, or another competent body. ***In case*** these assessments ***show*** a risk that certain part of the standard may create undue imbalances in calculating greenhouse gas emissions of transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or other applicable Union law, the Commission, in cooperation with Member States, may consider to request the European Committee for Standardisation to revise the standard accordingly, or to decide for the exclusion of that part of the standard from the scope of this Regulation.	(13) Attention should be paid not to deviate from the original methodological choices of EN ISO standard 14083:2023, in order to avoid inconsistencies in the calculation of greenhouse emissions of transport services on the market, especially in the context of international transport chains. However it is appropriate to ***periodically*** assess the need ***for*** a possible adjustment of EN ISO 14083:2023 from the perspective of Union policies***, including upcoming legislation***, as well as future amendments to that standard that may be carried out by the European Committee of Standardisation, or another competent body. ***If*** these assessments ***conclude that there is*** a risk that certain part of the standard may create undue imbalances in calculating greenhouse gas emissions of transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or other applicable Union law, The Commission, in cooperation with Member States, may consider to request the European Committee for Standardisation to revise the standard accordingly, or to decide for the exclusion of that part of the standard from the scope of this Regulation. ***An amendment to the standard or a component creating a manifest risk of the incompatibility with the objectives of this Regulation and other***

	applicable Union rules, notably with the Union's long-term climate objective and intermediate targets as laid down in Regulation (EU) 2021/1119, and other Union climate law, should be excluded.

Amendment 18
Proposal for a regulation
Recital 15

Text proposed by the Commission	*Amendment*
(15) Different types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions of transport services. The use of primary data leads to most reliable and accurate results, and therefore should be ***prioritised to provide for the gradual uptake of these data*** in greenhouse gas emissions calculation processes. However, primary data might be ***unattainable*** or prohibitively expensive for ***certain stakeholders, especially SMEs***. Therefore, the use of secondary data should be allowed under ***clear*** conditions.	(15) Different types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions of transport services. The use of primary data leads to most reliable and accurate results, and therefore should be ***mandatory*** in greenhouse gas emissions calculation processes. However, ***as*** primary data might be ***unachievable*** or prohibitively expensive for ***small and medium-sized companies, SMEs should be exempt***. Therefore, the use of secondary data should be allowed under ***the*** conditions ***laid out in this Regulation***. ***Access to in-vehicle data relevant for this purpose should be provided by OEMs to SMEs.***

Amendment 19
Proposal for a regulation
Recital 15 a (new)

Text proposed by the Commission	*Amendment*
	(15a) Where a transport service organiser that partially or fully subcontracts the concrete performance of a transport service and decides to integrate the subcontractor's greenhouse gas emissions data in its overall calculation, it should be able to rely on secondary data in respect of the transport services performed by the subcontractor(s). Flexibility should be granted to use secondary data provided by one or several subcontractors, even if

	primary data is used for the calculation of greenhouse gas emissions deriving from the transport services performed by other subcontractors or by the transport service organiser's own fleet.

Amendment 20
Proposal for a regulation
Recital 15 b (new)

Text proposed by the Commission	*Amendment*
	(15b) Member States are able to introduce incentives of an administrative, financial or operational nature to stimulate the use of primary data, and in this respect Member States should notify to the Commission when they put in place such incentives, in order for the Commission to monitor the well-functioning of the internal market and to ensure a level playing field.

Amendment 21
Proposal for a regulation
Recital 16

Text proposed by the Commission	*Amendment*
(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. The use of default values and modelled data should however provide accurate and reliable information on the greenhouse gas emissions of a specific transport service, and therefore those default values should be set and modelled data be developed in neutral and objective manner, based on trusted sources and adequate parameters.	(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. The use of default values and modelled data should however provide accurate and reliable information on the greenhouse gas emissions of a specific transport service, and therefore those default values should be set and modelled data be developed ***and recurrently updated*** in neutral and objective manner, based on trusted sources and adequate parameters. ***Databases and default values that would lead to the resulting emissions being understated as compared to those stated in primary data reporting are considered to be failing the technical quality checks concerning the***

accuracy and reliability of information. Those technical quality checks should be repeated regularly.

Amendment 22
Proposal for a regulation
Recital 17

Text proposed by the Commission	*Amendment*
(17) A core EU database of default values for greenhouse gas emission intensity should therefore be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation. However, given the sectorial, national and regional specificities of those default values across the Union, other relevant databases and datasets operated by third parties should be allowed on the condition that they undergo a technical quality check at Union level.	(17) A core EU database of default values for greenhouse gas emission intensity should therefore be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation***. This database should provide enough granularity and reflect the sectorial, national, and regional specificities across the Union, and should include separate tables for each mode of transport, ensuring regular updating and incorporating state-of-the-art technological advances in emission reduction where applicable***. However, given the sectorial, national and regional specificities of those default values across the Union, other relevant databases and datasets operated by third parties should be allowed on the condition that they undergo a technical quality check at Union level.

Amendment 23
Proposal for a regulation
Recital 18 a (new)

Text proposed by the Commission	*Amendment*
	(18a) A location-based approach, on the basis that a set of up-to-date and accurate intensity values is ensured for the different Member States, should be encouraged when quantifying emissions related to the usage of electricity on the basis of up-to-date and accurate emissions intensity values for each Member State. A market-based approach is further

desirable, provided that proper traceability is ensured, by means of an accreditable contract with guarantees of origin. The databases established by this Regulation should use figures based on a location-based approach.

Amendment 24
Proposal for a regulation
Recital 19

Text proposed by the Commission	*Amendment*
(19) The development and maintenance of the EU databases of default values for greenhouse gas emission intensity and greenhouse gas emission factors, as well as the technical quality check of external databases and datasets operated by third parties should be undertaken by a neutral and competent body operating at Union level. Given its remit, the European Environmental Agency is best placed to provide the necessary assistance for the proper implementation of this part of the Regulation. Where relevant, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law.	(19) The development and maintenance of the EU databases of default values for greenhouse gas emission intensity and greenhouse gas emission factors ***established by this Regulation***, as well as the technical quality check of external databases and datasets operated by third parties should be undertaken by a neutral and competent body operating at Union level. Given its remit, the European Environmental Agency is best placed to provide the necessary assistance for the proper implementation of this part of the Regulation. Where relevant, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law.

Amendment 25
Proposal for a regulation
Recital 21

Text proposed by the Commission	*Amendment*
(21) Regulation (EU) 2015/757[58] and Directive 2003/87/EC[59] require the collection, calculation and annual reporting of ***CO_2*** emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC may be to certain extent complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions	(21) Regulation (EU) 2015/757[58] and Directive 2003/87/EC[59] require the collection, calculation and annual reporting of ***greenhouse gas*** emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC may be to certain extent complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions

of transport services. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242***[60] and*** Regulation (EU) 2019/631***[61]*** .

of transport services. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242***[60],*** Regulation (EU) 2019/631***[61] and Regulation (EU) 2023/2405***[62].

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[58] Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55–76)

[59] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32–46)

[60] Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019)

[61] Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (Text with EEA relevance.) (OJ L 111, 25.4.2019, p. 13–53)

[58] Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55–76)

[59] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32–46)

[60] Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019)

[61] Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (Text with EEA relevance.) (OJ L 111, 25.4.2019, p. 13–53)

[62] Regulation (EU) 2023/2405 of the European Parliament and of the Council of 18 October 2023 on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation) (*OJ L, 2023/2405, 31.10.2023, ELI: http://data.europa.eu/eli/reg/2023/2405/oj*)

Amendment 26
Proposal for a regulation
Recital 22

Text proposed by the Commission	*Amendment*
(22) It is appropriate to lay down common metrics to express greenhouse gas emissions output data that underlie the comparability of those data and allow for effective benchmarking of various transport services. Common metrics should also enable clear communication from a data provider and accurate understanding of this communication by a data recipient.	(22) It is appropriate to lay down common metrics to express greenhouse gas emissions output data that underlie the comparability of those data and allow for effective benchmarking of various transport services. Common metrics should also enable clear communication from a data provider and accurate understanding of this communication by a data recipient. ***In this sense, when determining distances, particularly regarding establishing emissions intensity, the Commission should specify the detailed rules regarding the use of the Great Circle Distance ("GCD") option within ISO14083. Those rules should not prevent the use of primary data regarding actual distance, such as in the rail sector.***

Amendment 27
Proposal for a regulation
Recital 23 a (new)

Text proposed by the Commission	*Amendment*
	(23a) The disclosure of information regarding greenhouse gas emissions prior to the provision of a transport service is crucial to encourage an informed decision-making process by citizens and influences business decisions of entities organising and providing these services on the market. Therefore, information on greenhouse gas emissions related to a specific transport service should be disclosed by concerned entities and data intermediaries, whenever possible, before the provision of the transport service. However, information on greenhouse gas emissions may be revealed after the provision of the transport service, particularly when communications

	between companies need a more detailed level of information, notably in the context of logistics chains and subcontracting contract relationships.

Amendment 28
Proposal for a regulation
Recital 23 b (new)

Text proposed by the Commission	*Amendment*
	(23b) Data intermediaries should be obliged to incorporate the information visibly on each search result and to include emissions ranking as a default sorting option, whereby the most environmentally friendly option would be displayed first, as well as an easy comparison between different modal choices, including the use of private vehicle as well as bicycle options where appropriate. E-commerce operators should also display the transport service emissions associated to the different parcel delivery options, alongside the currently available estimated date and cost. The output data related to actual emissions of the transport service should be also provided after its completion.

Amendment 29
Proposal for a regulation
Recital 26

Text proposed by the Commission	*Amendment*
(26) External calculation tools that are provided on the market for the broader commercial and non-commercial use can facilitate the accounting of greenhouse gas emissions of transport services, thus supporting its uptake by the wider groups of stakeholders. The use of these tools should be certified to guarantee that they conform to the requirements of this Regulation, especially as regards the use of the common reference methodology and an	(26) External calculation tools that are provided on the market for the broader commercial and non-commercial use can facilitate the accounting of greenhouse gas emissions of transport services, thus supporting its uptake by the wider groups of stakeholders. The use of these tools should be certified to guarantee that they conform to the requirements of this Regulation, especially as regards the use of the common reference methodology and an

appropriate set of input data.	appropriate set of input data. ***The certification should specify whether the calculation tool supports calculations based on primary data.***

Amendment 30
Proposal for a regulation
Recital 26 a (new)

Text proposed by the Commission	*Amendment*
	(26a) In order to create a common and easily comparable procedure, as well as to reduce the administrative and financial burden on entities wishing to calculate their emissions, in particular SMEs, the Commission should develop a free of charge public calculation tool that guarantees accessibility of output data and that is easy-to-use and easily accessible online. This calculation tool should be accompanied by step-by-step guidance documents. The Commission should ensure that this tool helps raise awareness and incentivises the use of primary data for the calculation of greenhouse gas emissions.

Amendment 31
Proposal for a regulation
Recital 27

Text proposed by the Commission	*Amendment*
(27) A properly designed verification system for the conformity of greenhouse gas emissions output data disclosed on the market and underlying calculation processes, to the requirements set out under this Regulation, should substantially increase trust in the reliability and accuracy of those data. Entities that have successfully undergone the conformity assessment should be entitled to obtain a proof of compliance, to be commonly recognised across the Union. ***Where primary data were included,*** the proof of	(27) A properly designed verification system for the conformity of greenhouse gas emissions output data disclosed on the market and underlying calculation processes, to the requirements set out under this Regulation, should substantially increase trust in the reliability and accuracy of those data. Entities that have successfully undergone the conformity assessment should be entitled to obtain a proof of compliance, to be commonly recognised across the Union. The proof of compliance should ***specify the share of***

compliance should ***acknowledge it, especially*** to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation.	***primary data used, in order*** to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation.

Amendment 32
Proposal for a regulation
Recital 28 a (new)

Text proposed by the Commission	*Amendment*
	(28a) Greenhouse gas emissions accounting based on primary data could reveal the amount of fuel or energy consumed that is related to the assignments of specific customers, and therefore emissions can be reversely converted into the cost of operation. Especially in the freight transport sector, this negatively affects the negotiating power of SMEs. Therefore, large enterprises should not be allowed to request greenhouse gas emissions based on primary data from value chain partners, in particular from SMEs.

Amendment 33
Proposal for a regulation
Recital 29 b (new)

Text proposed by the Commission	*Amendment*
	(29b) To ensure the proper uptake and implementation of this Regulation, Member States should contribute to its enforcement, including by establishing a system of penalties. The financial penalties should be proportionate and dissuasive, and take into account any recurrence of the failure to comply with calculation and information requirements or of the provision of misleading information by concerned entities. The minimum or maximum amounts established should by no means generate any incentive to non-compliance.

Amendment 34
Proposal for a regulation
Article 1 – paragraph 1

Text proposed by the Commission	*Amendment*
This Regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory.	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.

Amendment 35
Proposal for a regulation
Article 2 – paragraph 1

Text proposed by the Commission	*Amendment*
This Regulation applies 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***.	This Regulation applies to***:***
	(a) 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***.***
	(b) 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.

Amendment 36
Proposal for a regulation
Article 3 – paragraph 1 – point 1

Text proposed by the Commission	*Amendment*
(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds;	(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds ***as set out in the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report***;

Amendment 37
Proposal for a regulation
Article 3 – paragraph 1 – point 13

Text proposed by the Commission	*Amendment*
(13) "data intermediary" means a legal or natural person collecting ***and*** disclosing information on greenhouse gas emissions of a transport service ***on the basis of separate legal, contractual or other relevant arrangements***;	(13) "data intermediary" means a legal or natural person collecting***, calculating or*** disclosing information on greenhouse gas emissions of a transport service;

Amendment 38
Proposal for a regulation
Article 3 – paragraph 1 – point 17

Text proposed by the Commission	*Amendment*
(17) "greenhouse gas emission factor" coefficient relating greenhouse gas activity ***with*** the greenhouse gas emission*;*	(17) "greenhouse gas emission factor" ***means a*** coefficient relating ***the specified*** greenhouse gas activity ***data to*** the greenhouse gas emission;

Amendment 39
Proposal for a regulation
Article 3 – paragraph 1 – point 18

Text proposed by the Commission	*Amendment*
(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy	(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy

provision	provision***, which is a subset of full life cycle emissions;***

Amendment 40
Proposal for a regulation
Article 3 – paragraph 1 – point 19 a (new)

Text proposed by the Commission	*Amendment*
	(19a) "full life cycle emissions" means the emissions representing the sum of the corresponding share of emissions related to the construction of infrastructure used by the vehicle, the emissions related to production, maintenance and end of life of the vehicle and the well-to-wheel emissions;

Amendment 41
Proposal for a regulation
Article 3 – paragraph 1 – point 23

Text proposed by the Commission	*Amendment*
(23) "default value" means secondary data value drawn from a published source**,** ***which*** is taken as default in case of lack of primary or modelled data;	(23) "default value" means secondary data value drawn from a published source ***and verified by a conformity assessment body that*** is taken as default in case of lack of primary**,** or modelled data;

Amendment 42
Proposal for a regulation
Article 3 – paragraph 1 – point 30 a (new)

Text proposed by the Commission	*Amendment*
	(30a) "transport service organiser" means an entity that provides transport services within which the operation of some transport chain elements are subcontracted to one or more entities that operate them.

Amendment 43
Proposal for a regulation
Article 3 – paragraph 1 – point 30 b (new)

Text proposed by the Commission	*Amendment*
	(30b) "transport subcontractor" means an entity providing transport operations for one or more transport chains elements on behalf of a transport service organiser, under contractual arrangements.

Amendment 44
Proposal for a regulation
Article 4 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, and the rules set out in Chapter III of this Regulation.	1. The ***well-to-wheel*** greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, and the rules set out in Chapter III of this Regulation.

Amendment 45
Proposal for a regulation
Article 4 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. By ... [the date of entry into force of this Regulation], the Commission shall make access to EN ISO 14083:2023 standard free of charge, via an easily accessible website.

Amendment 46
Proposal for a regulation
Article 4 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The Commission shall assess the	2. ***No later than 36 months after the***

need for an adjustment of any component of the standard referred to in paragraph 1, ***not later than 36 months after the date of application of this*** Regulation.	***date of application of this Regulation,*** the Commission shall assess the need for an adjustment of any component of the standard referred to in paragraph 1, ***in particular in order to ensure its consistency with the Union's long-term climate objective and intermediate climate targets as laid down in*** Regulation ***(EU) 2021/1119 and other Union climate and energy law***.

Amendment 47
Proposal for a regulation
Article 4 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. By ... [24 months from the date of entry into force of this Regulation], the Commission shall present a report to the European Parliament and the Council 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. It shall duly take into account any methodologies for life-cycle emissions developed in accordance with Regulation (EU) 2019/631, Regulation (EU) 2023/1542 and Regulation (EU) 2019/1242. The report shall assess the best approach to implement the common Union life-cycle methodology for the purpose of this Regulation and shall, as appropriate, be accompanied immediately by a legislative proposal to amend this Regulation.

Amendment 48
Proposal for a regulation
Article 4 – paragraph 2 b (new)

Text proposed by the Commission	*Amendment*
	2b. As part of the assessment referred to in paragraph 2, the Commission shall

	asses 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.

Amendment 49
Proposal for a regulation
Article 4 – paragraph 6

Text proposed by the Commission	*Amendment*
6. The Commission is empowered to adopt ***implementing*** acts in accordance with Article ***17*** to supplement this Regulation with a view to clarify the reference methodology referred to in paragraph 1, to ensure its uniform implementation on the market as regards the approach for determining appropriate emission-relevant parameters for calculating greenhouse gas emissions before a service is provided, and, where applicable, other technical parameters related to the allocation of emissions or aggregation of data elements that are not explicitly explained in that methodology.	6. The Commission is empowered to adopt ***delegated*** acts in accordance with Article ***16*** to supplement this Regulation with a view to clarify the reference methodology referred to in paragraph 1, to ensure its uniform implementation on the market as regards the approach for determining appropriate emission-relevant parameters for calculating greenhouse gas emissions before a service is provided, and, where applicable, other technical parameters related to the allocation of emissions or aggregation of data elements that are not explicitly explained in that methodology.

Amendment 50
Proposal for a regulation
Article 5 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Entities referred to in Article 2 shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.	1. Entities referred to in Article 2***, shall 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 as defined in Commission Recommendation 2003/361/EC. SMEs*** shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.

Amendment 51
Proposal for a regulation
Article 5 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. When SMEs operate as transport subcontractors, they shall 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.

Amendment 52
Proposal for a regulation
Article 5 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. 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.

Amendment 53
Proposal for a regulation
Article 5 – paragraph 2 – introductory part

Text proposed by the Commission	*Amendment*
2. The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed under the following conditions:	2. The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed ***for SMEs*** under the following conditions:

Amendment 54
Proposal for a regulation
Article 5 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*

	2a. By ... [12 months from the date of entry into force of this Regulation], the Commission shall adopt delegated acts in accordance with Article 16 to supplement this Regulation by laying down detailed rules of applying cut-off criteria and deviations from the greater circle distance ("GCD").

Amendment 55
Proposal for a regulation
Article 5 – paragraph 2 b (new)

Text proposed by the Commission	*Amendment*
	2b. Original Equipment Manufacturers ("OEMs") shall grant adequate access to relevant in-vehicle data to SMEs, to the extent that is necessary for the purpose of compliance with this Regulation, and as long as it is relevant for the purpose of facilitating their accurate data collection and subsequent calculations.

Amendment 56
Proposal for a regulation
Article 6 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The Commission with the assistance of the European Environmental Agency, shall establish a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i).	1. The Commission with the assistance of the European Environmental Agency, ***taking into account the expertise of relevant stakeholders and other sectoral EU bodies,*** shall establish ***within 18 months after the entry into force of this Regulation,*** a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i) ***that is available free of charge***.

Amendment 57
Proposal for a regulation
Article 6 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. When establishing the core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i), the Commission and the European Environmental Agency shall produce a separate table for each mode of transport.

Amendment 58
Proposal for a regulation
Article 6 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. When developing the default greenhouse gas emission intensity values, the Commission shall:
	(a) apply the location-based approach for which the standard referred to in Article 4 provides ("the location based approach");
	(b) take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.

Amendment 59
Proposal for a regulation
Article 6 – paragraph 1 c (new)

Text proposed by the Commission	*Amendment*
	1c. When greenhouse gas emissions from electricity consumed by transport can be quantified by using the location-based approach and the market-based approach under EN ISO 14083:2023 the market-based electricity mix shall be reported, provided the conditions set within Annex J of the mentioned standard are fulfilled.

Amendment 60
Proposal for a regulation
Article 6 – paragraph 1 d (new)

Text proposed by the Commission	*Amendment*
	1d. Until the core EU database is established, entities may refer to other national databases, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union law provided that such data is available at the same aggregation level as the one required by this Regulation.

Amendment 61
Proposal for a regulation
Article 6 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The Commission shall ensure the maintenance, update ***and*** continuous development of the database referred to in paragraph 1, taking into account for the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions.	2. The Commission shall ensure***, at least annually,*** the maintenance, update***,*** continuous development***, and an appropriate level of security*** of the database referred to in paragraph 1, taking into account for the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions. ***Any updates to the default values shall be notified to the public without delay. Following such an update, concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emissions information.***

Amendment 62
Proposal for a regulation
Article 6 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. The Commission, with the

	assistance of the European Environmental Agency, and taking into account the expertise of relevant stakeholders, shall ensure that technical quality checks of default values for greenhouse gas emission intensity are conducted, similarly to those applicable to databases or datasets operated by third parties.

Amendment 63
Proposal for a regulation
Article 6 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public and free of charge.	3. Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be ***easily accessible,*** open to the public***,*** and free of charge.

Amendment 64
Proposal for a regulation
Article 7 – paragraph 1

Text proposed by the Commission	*Amendment*
1. A developer of a database or dataset referred to in Article 5 (2), point (a)(ii) shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensity included in that database or dataset. The Commission, with the assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in Articles 4 to 8 of this Regulation.	1. ***A database or dataset referred to in Article 5 (2), point (a)(ii) may only be used to derive secondary data as long as it provides more granular or sector related data than the ones included in the core EU database referred to in Article 6.*** A developer of a database or dataset referred to in Article 5 (2), point (a)(ii) shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensity included in that database or dataset. The Commission, with the assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in Articles 4 to 8 of this Regulation. ***The technical quality check shall be conducted within 12 months from the official receipt***

of the application.

Amendment 65
Proposal for a regulation
Article 7 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. The technical quality check of databases and datasets of default values for greenhouse emission intensity referred in paragraph 1 shall include a comparison between emissions as reported by using primary data, and emissions as they would be reported using the database or default values, for equivalent representative use cases. Databases and default values that would lead to the resulting emissions being understated as compared to those stated in primary data reporting shall receive a negative assessment from the technical quality check.

Amendment 66
Proposal for a regulation
Article 7 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. The technical quality check shall also ensure that databases and datasets operated by third parties comply with the rules detailed in the delegated act referred to in paragraph 2a of Article 5.

Amendment 67
Proposal for a regulation
Article 7 – paragraph 2

Text proposed by the Commission	*Amendment*
2. Only databases and datasets of default emission intensity values that have been positively assessed in that technical quality check referred to paragraph 1 shall	2. Only databases and datasets of default emission intensity values that have been positively assessed in that technical quality check referred to paragraph 1 shall

be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii).	be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii). ***The Commission shall 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. The up-to-date list shall be publicly available on a dedicated website.***

Amendment 68
Proposal for a regulation
Article 7 – paragraph 3

Text proposed by the Commission	*Amendment*
3. The technical quality check is required as from ***24*** months after the date of the application ***of this Regulation***, at the latest. A record of positive assessment of that quality check shall be valid for two years.	3. The technical quality check is required as from ***12*** months after the date of the application ***mentioned in paragraph 1***, at the latest. A record of positive assessment of that quality check shall be valid for two years.

Amendment 69
Proposal for a regulation
Article 7 – paragraph 4 a (new)

Text proposed by the Commission	*Amendment*
	4a. Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public and free of charge for SMEs.

Amendment 70
Proposal for a regulation
Article 8 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The Commission, with the assistance of the European Environmental Agency, shall establish a central EU database of default greenhouse gas emission factors	1. ***By ... [12 months from the date of entry into force of this Regulation],*** the Commission, with the assistance of the European Environmental Agency***, and taking into account the expertise of***

referred to in Article 5(2), point (b).	***relevant stakeholders and other sectoral EU bodies***, shall establish a central EU database of default greenhouse gas emission factors referred to in Article 5(2), point (b).

Amendment 71
Proposal for a regulation
Article 8 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. When developing the default greenhouse gas emission factors, the Commission shall:
	(a) apply the location-based approach for which the standard referred to in Article 4 provides ("the location based approach");
	(b) take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.

Amendment 72
Proposal for a regulation
Article 8 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. When greenhouse gas emissions from electricity consumed by transport can be quantified by using the location-based approach and the market-based approach under EN ISO 14083:2023 the market-based electricity mix shall be reported, provided the conditions set out in Annex J of the mentioned standard are fulfilled.

Amendment 73
Proposal for a regulation
Article 8 – paragraph 1 c (new)

Text proposed by the Commission	*Amendment*

	1c. Until the central EU database is established, entities may refer to other national databases, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union law provided that such data is available at the same aggregation level as the one required by this Regulation.

Amendment 74
Proposal for a regulation
Article 8 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The Commission, with the assistance of the European Environmental Agency, shall ensure ***the*** maintenance, update and continuous development of the database referred to in paragraph 1, taking into account the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions.	2. The Commission, with the assistance of the European Environmental Agency, shall ensure***, at least annually,*** maintenance, update***,*** and continuous development***, and an appropriate level of security,*** of the database referred to in paragraph 1, taking into account the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions. ***Any updates to the default values shall be notified to the public without delay. Following such an update, concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emissions information.***

Amendment 75
Proposal for a regulation
Article 8 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be open to the public and free of charge.	3. Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be ***easily accessible,*** open to the public***,*** and free of charge.

Amendment 76
Proposal for a regulation
Article 8 a (new)

Text proposed by the Commission	*Amendment*
	Article 8a
	Governance support for small and medium enterprises
	1. By ... [12 months from the date of entry into force of this Regulation], the Commission shall have developed a simplified calculation tool for SMEs that is publicly accessible, user-friendly and free of charge, in accordance with Article 11. It shall be accompanied by step-by-step guidance documents, clearly explaining how that calculation tool functions.
	2. The Commission shall monitor the risk that the data disclosed by SMEs acting as subcontractors, under this Regulation, could be used by transport service organisers for unfair market practices. By .. [2 years from the date of entry into force of this Regulation], the Commission shall present a report to the European Parliament and the Council. That report shall be accompanied, if appropriate, by a legislative proposal to provide measures to protect the confidentiality of commercially sensitive data.

Amendment 77
Proposal for a regulation
Article 9 – paragraph 3 – introductory part

Text proposed by the Commission	*Amendment*
3. The output data ***as a minimum*** shall consist total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, at least one of the following data metrics:	3. The output data shall consist ***of the*** total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, at least one of the following data metrics:

Amendment 78
Proposal for a regulation
Article 10 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Concerned entities shall disclose output data in a clear and unambiguous manner. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "Well-to-wheel greenhouse gas emissions calculated in accordance with Regulation [reference to this Regulation] ***of the European Parliament and the Council***", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed.	1. Concerned entities shall disclose output data in a clear and unambiguous manner ***whenever possible before the provision of a transport service or the conclusion of the contract***. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "Well-to-wheel greenhouse gas emissions calculated in accordance with ***EU*** Regulation [reference to this Regulation]", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed.

Amendment 79
Proposal for a regulation
Article 10 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. Concerned entities may choose to display visibly the following information:
	(a) whether their data is subject to the annual verification;
	(b) whether they have used primary data in which case the variables derived from primary data shall be provided;
	(c) whether they have used the EU calculation tool established by paragraph 2a of article 9.

Amendment 80
Proposal for a regulation
Article 10 – paragraph 2

Text proposed by the Commission	*Amendment*
2. Where output data are ***obtained and*** disclosed by a data intermediary on the basis of separate arrangements, the rules laid down in paragraph 1 and Article 9(3) shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.	2. Where output data are disclosed by a data intermediary***, in particular digital navigation and journey route planning services,*** on the basis of separate arrangements, the rules laid down in paragraph 1 and Article 9(3) shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.

Amendment 81
Proposal for a regulation
Article 10 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. Information on greenhouse gas emissions of a transport service shall be provided to digital data intermediaries by a concerned entity or other relevant legal or natural person. Output data disclosed by those digital data intermediaries shall incorporate the information visibly on each search result and include emissions ranking as a default sorting option, whereby the most environmentally friendly option would be displayed first, as well as an easy comparison between different modal choices, including the use of private vehicles, as well as bicycle options, where appropriate.

Amendment 82
Proposal for a regulation
Article 10 – paragraph 4 – point b

Text proposed by the Commission	*Amendment*
(b) it shall be made available upon request of a competent authority, or another third party insofar separate legal or contractual arrangements apply;	(b) it shall be made available upon request of a competent authority***, in accordance with the rules set out in the delegated act referred to in Article 13(9)***, or another third party insofar separate legal

or contractual arrangements apply;

Amendment 83
Proposal for a regulation
Article 10 – paragraph 5

Text proposed by the Commission	*Amendment*
5. The output data and evidence referred to in paragraph ***5*** shall be established in a clear and unambiguous manner, at least in one of the official languages of the Union. ***Where possible,*** they shall be made available in the form of a weblink, QR code or equivalent.	5. The output data and evidence referred to in paragraph ***4*** shall be established in a clear and unambiguous manner, at least in one of the official languages of the Union. They shall be made ***in a harmonised and simple form,*** available in the form of a weblink, QR code or equivalent***, enabling interoperability of output data and evidence across different providers of transport services***.

Amendment 84
Proposal for a regulation
Article 10 – paragraph 7

Text proposed by the Commission	*Amendment*
7. Any recipient of output data and of evidence referred to in paragraph ***5***, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.	7. Any recipient of output data and of evidence referred to in paragraph ***4***, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.

Amendment 85
Proposal for a regulation
Article 11 – paragraph 2

Text proposed by the Commission	*Amendment*
2. Calculation tool developer shall submit an application to a conformity assessment body that shall assess the compliance of the calculation tool with the	2. Calculation tool developer shall submit an application to a conformity assessment body that shall assess the compliance of the calculation tool with the

requirements laid down in Articles 4 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of conformity of the calculation tool to this Regulation. In the case of a negative assessment, the conformity assessment body shall provide the reasons for the negative assessment to the applicant.	requirements laid down in Articles 4 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of conformity of the calculation tool to this Regulation ***specifying whether the tool supports calculations based on primary data***. In the case of a negative assessment, the conformity assessment body shall provide the reasons for the negative assessment to the applicant.

Amendment 86
Proposal for a regulation
Article 11 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. Calculation tools that are used internally by an entity to calculate greenhouse gas emissions of a transport service within the scope of this Regulation shall also be aligned with the requirements set out by the reference methodology referred to in Article 4(1).

Amendment 87
Proposal for a regulation
Article 11 – paragraph 5

Text proposed by the Commission	*Amendment*
5. The Commission shall publish on its official website ***a*** list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2.	5. The Commission shall publish on its official website ***an easily accessible*** list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2***, as well as link to the websites referred in paragraph 3***.

Amendment 88
Proposal for a regulation
Article 12 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Output data referred to in Article 9 shall be subject to verification of its	1. Output data referred to in Article 9 shall be subject to verification of its

conformity with the requirements laid down in Articles 4 to 9 of this Regulation.	conformity with the requirements laid down in Articles 4 to 9 of this Regulation. ***Verification shall be carried out at least annually in accordance with the delegated acts referred to in Article 13(9). Verification may also be requested by the conformity assessment body, another concerned entity or its customers.***

Amendment 89
Proposal for a regulation
Article 12 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The verification requirements referred to in paragraph 1 shall apply to concerned entities referred to Article 2, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[66] . The micro, small and medium-sized enterprises may undergo the verification upon their request.	2. The ***annual*** verification requirements referred to in paragraph 1 shall apply to concerned entities referred to ***in*** Article 2, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[66]. The micro, small and medium-sized enterprises may undergo the verification upon their request.
[66] Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).	[66] Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).

Amendment 90
Proposal for a regulation
Article 13 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by a concerned entity.	1. The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by a concerned entity. ***Verification shall be carried out at least annually, and in accordance with the detailed rules set out in the delegated acts referred to in Article 13(9).***

Amendment 91
Proposal for a regulation
Article 13 – paragraph 2 – point b

Text proposed by the Commission	*Amendment*
(b) the source(s) of the input data used for the calculation;	(b) the source(s) of the input data used for the calculation***, and the share of primary data used***;

Amendment 92
Proposal for a regulation
Article 13 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. Data intermediaries shall be verified on the basis of whether their algorithms properly incorporate and enable the display of faithfully sorted information according to emissions including it as a default option, as well as the different data quality-related filters or highlights, as referred to in Article 10(2a).

Amendment 93
Proposal for a regulation
Article 13 – paragraph 3 a (new)

Text proposed by the Commission	*Amendment*
	3a. Where the entity uses its own calculation tools for the output data referred to in the first sentence of Article 9(1), the conformity assessment body shall assess their compliance with the requirements of the reference methodology referred to in Article 4(1)).

Amendment 94
Proposal for a regulation
Article 13 – paragraph 4

Text proposed by the Commission	*Amendment*
4. Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof ***in a timely manner***. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.	4. Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof ***without delay***. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.

Amendment 95
Proposal for a regulation
Article 13 – paragraph 4 a (new)

Text proposed by the Commission	*Amendment*
	4a. If the entity, following at least two notifications by the conformity assessment body, refuses to correct the calculations or remedy non-conformities with regard to Article 4 to 9 of this Regulation, the competent authority shall at the request of the conformity assessment body initiate a penalty procedure in accordance with the detailed rules set out in the delegated act referred to in paragraph 9. The penalties provided for shall be effective, proportionate and dissuasive and may take into account, among other aspects the economic benefits generated or expected to be generated by the concerned entity from the non-compliance, where applicable.

Amendment 96
Proposal for a regulation
Article 13 – paragraph 5

Text proposed by the Commission	*Amendment*
5. The entity concerned shall provide the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment body may conduct	5. The entity concerned shall provide***, within 30 days,*** the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment

checks during the verification process to determine the reliability of data and calculations.	body may conduct checks during the verification process***, in accordance with the detailed rules set out in the delegated act referred to in paragraph (9),*** to determine the reliability of data and calculations.

Amendment 97
Proposal for a regulation
Article 13 – paragraph 6

Text proposed by the Commission	*Amendment*
6. Upon completion of the verification, the conformity assessment body shall draw up***, where appropriate,*** a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation.	6. Upon completion of the verification, the conformity assessment body shall draw up a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation ***and specifying whether the entity uses primary data***.

Amendment 98
Proposal for a regulation
Article 13 – paragraph 7

Text proposed by the Commission	*Amendment*
7. The conformity assessment body concerned shall draw up and maintain an up-to-date list of the entities that have undergone the verification pursuant to paragraphs 1 to 6. By 31 March each year, the conformity assessment body shall notify that list to the Commission.	7. The conformity assessment body concerned shall draw up and maintain an up-to-date list of the entities that have undergone the ***annual*** verification pursuant to paragraphs 1 to 6. By 31 March each year, the conformity assessment body shall notify that list to the Commission.

Amendment 99
Proposal for a regulation
Article 13 – paragraph 9

Text proposed by the Commission	*Amendment*
9. The Commission shall adopt ***implementing*** acts in accordance with Article ***17*** laying down detailed rules on the verification of the output ***data and*** the related proof of compliance. Those rules	9. The Commission shall adopt ***delegated*** acts in accordance with Article ***16*** laying down detailed rules on the verification of the output ***date,*** the related proof of compliance ***and penalty***

shall include provisions related to the evidence referred to in Article 10(5), and the communication rights associated with the use of primary data referred to in Article 10(4).	***procedures***. Those rules shall include provisions related to the evidence referred to in Article 10(5), and the communication rights associated with the use of primary data referred to in Article 10(4).

Amendment 100
Proposal for a regulation
Article 14 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The conformity assessment body shall be independent from ***an*** entity applying for the verification or certification activities referred to in Articles 11, 12 and 13.	2. The conformity assessment body shall be independent from ***any*** entity applying for the verification or certification activities referred to in Articles 11, 12 and 13.

Amendment 101
Proposal for a regulation
Article 16 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The power to adopt delegated acts as referred to in Article 4(4), Article 4(5), Article ***9(4)*** and Article 15(4) shall be conferred on the Commission for an undetermined period of time from [OP: Please insert a date: entry into force of this Regulation].	2. The power to adopt delegated acts as referred to in Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** and Article 15(4) shall be conferred on the Commission for an undetermined period of time from [OP: Please insert a date: entry into force of this Regulation].

Amendment 102
Proposal for a regulation
Article 16 – paragraph 3

Text proposed by the Commission	*Amendment*
3. The delegation of power referred to in Article 4(4), Article 4(5), Article ***9(4)*** and Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take	3. The delegation of power referred to in Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** and Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power

effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment 103
Proposal for a regulation
Article 16 – paragraph 6

Text proposed by the Commission	*Amendment*
6. A delegated act adopted pursuant to Article 4(4), Article 4(5), Article ***9(4)*** and Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	6. A delegated act adopted pursuant to Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** and Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 104
Proposal for a regulation
Article 18 – paragraph 1

Text proposed by the Commission	*Amendment*
The Commission shall 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 [OP: please insert a date: ***5 years*** after the Regulation is applicable].	The Commission shall 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 [OP: please insert a date: ***36 months*** after the Regulation is applicable]. ***The report referred to in paragraph 1 shall include:*** ***(a) an assessment of the impacts for concerned entities regarding the***

	bureaucratic burden created by the implementation of this Regulation;
	(b) an assessment of the impacts of the implementation and application of this Regulation in light of the subcontracted operations;
	(c) an assessment of the impact with respect to the national administrative, financial or operational incentives introduced by Member States as set out in Article 5, paragraph 1 b;
	(d) an assessment of the impacts of a mandatory requirement to quantify and disclose greenhouse gas emissions, in accordance with the rules of this Regulation applicable to all entities organising and providing transport services.

Amendment 105
Proposal for a regulation
Article 19 – paragraph 2

Text proposed by the Commission	*Amendment*
2. It shall apply from [OP: Please insert a date: ***42*** months after the entry into force of this Regulation].	2. It shall apply from [OP: Please insert a date: ***24*** months after the entry into force of this Regulation].

Amendment 106
Proposal for a regulation
Article 19 – paragraph 3

Text proposed by the Commission	*Amendment*
3. However, Article 4(4), Article 4(5) and Article 4 (6), Article ***7(4)***, Article 9(4), Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.	3. However, Article 4(4), Article 4(5) and Article 4 (6), Article ***6(1), Article 7(4), Article 8(1)***, Article 9(4), Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.