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NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Proposal for a Regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services – Preparation for the trilogue

I. INTRODUCTION

1. On 14 July 2023, the Commission submitted the above-mentioned proposal (hereafter "Count Emissions EU"), as part of the Greening Freight Transport package, to the European Parliament and to the Council.

2. Count Emissions EU aims at establishing common rules for the accounting of the greenhouse gas emissions of transport services that start or end in the Union territory. It is based on a recently adopted ISO standard[1]. The proposal also aims at incentivising behavioural change among customers to reduce greenhouse gas (hereafter "GHG") emissions from transport services through the uptake and use of comparable and reliable GHG emission data.

3. The proposal limits administrative burden and aims at simplifying the calculation process of GHG emissions for transport operators. Importantly, the use of the common framework

[1] EN ISO standard 14083:2023

defined in the regulation is only imposed to entities that choose (or are mandated by other means) to calculate and disclose data on GHG emissions on disaggregated level.

4. The Council consensually adopted its General Approach on 4 December 2023.

5. The European Parliament adopted its 1st reading position on 10 April 2024 with 349 votes in favour, 243 against, and 12 abstentions. The file is under the joint responsibility of the TRAN Committee (Rapporteur Norbert Lins (DE, EPP) and of the ENVI Committee (Rapporteur Antonio Decaro (IT, S&D)).

II. STATE-OF-PLAY OF THE NEGOTIATIONS WITH THE EUROPEAN PARLIAMENT

6. On 2 July 2025, the first trilogue on the file was held under the Danish Presidency and gave a broad mandate for negotiations to start at the technical level. Since then, nine interinstitutional technical meetings took place.

7. The Parliament has tentatively agreed at technical level with the Council's General Approach text on many lines. Most notably, the Parliament has accepted the following requests of the Council:

1. Only-once-principle applied in light of other Union acts

8. Data already verified under other Union acts in the maritime and aviation sectors should be considered to meet the input data requirements set out in the Regulation, without any further verification process to that end (row 98a).

9. Output data verified under other Union acts, and complying with the requirements set out in the Regulation should be deemed verified under this Regulation, without any further verification process to that end (row 158).

10. Conformity assessment bodies accredited under MRV Maritime, Fuel EU Maritime or ETS Aviation should be automatically deemed to be accredited to perform verification duties under this Regulation for data that falls within the remit of their sectorial expertise (rows 173a to 173d).

2. Better accessibility, relevance and consistency of Union databases

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11. Union databases of greenhouse gas emission intensity and factor values (thereafter "Union databases") should be available in all EU official languages (rows 102 and 111).

12. Union databases should be established with the voluntary input of Member States (rows 100 and 109), and, for the maritime sector, the intensity values should be derived from existing sectorial databases (row 100c).

13. The Commission should strive to include in the Union databases values reflecting specific features of different Member States (rows 100, 100e, 109, and 109f) and internationally agreed values (rows 100b and 109g).

14. When developing the Union databases, the Commission should apply the location-based approach (rows 100e and 109b).

15. The Commission should assess the need for updating intensity values at least on a yearly basis (row 101). After updating the Union databases, the Commission should make the updates available without undue delay; the requirement for entities to use the updated values only applies for the calculation of output data 18 months after the updates have been made publicly available (rows 101b and 110a).

3. Other key elements

16. The entities falling under the remit of the Regulation have been clarified, without broadening the scope of the Regulation in comparison to the Commission's proposal (rows 45 to 49e).

17. The Parliament and the Council both aim at reducing unnecessary red tape and administrative burdens. This convergence enabled to preserve the balance of the Commission's proposal where the Council did not amend it (rows 74, 85b, 100h, 101a, 104, 106, 110, 123b, 128, 131, 137a, 144, 145, 147, 153a, 155, and 157).

III. MAIN OPEN ISSUES

18. The second trilogue is planned for 5 November 2025 and will aim to confirm agreement on the text agreed provisionally at the technical level set out in detail in the four-column table contained in 13640/25 ADD1 and highlighted in yellow. The lines where the Commission

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proposal was unchanged by the co-legislators are highlighted in green. Open lines are highlighted in red.

1. Use of primary data

Mandatory use of primary data

19. With the objective to increase the accuracy of their GHG accounting, the Parliament requires from transport and hub entities the use of primary data, with the exception of small and medium-sized entreprises (hereafter "SMEs") (rows 92 and 93). The Presidency, without questioning the Parliament's objective, considers that, based on the Commission's impact assessment, such requirement would increase a hundred-fold the cost of implementation of the Regulation. **Therefore, the Presidency suggests rejecting the Parliament's request and maintaining the Council's text.**

Other elements

20. The Presidency suggests showing flexibility towards the Parliament on the following limited points:

- When SMEs operate as subcontractors, they must always be able to rely on secondary data (rows 81d and 92a).
- Member States may develop incentive frameworks (rows 92b and 187d).
- In the context of technical quality checks of third-party databases, the Commission must compare emissions as reported by using primary data, and emissions as they would be reported using the database (row 104a).
- Transport and hub entities may display whether they have used primary data (row 123c).
- Conformity assessment bodies must calculate the share of primary data used when performing verification duties (row 137).

2. Simplified framework for SMEs

Free of charge access to the ISO standard

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21. The Parliament insists on granting a free of charge access to the ISO standard 'via an easily accessible website'. **The Presidency still suggests rejecting the Parliament's request** for the following reasons:

    – Around 1,200 Union legislative acts already refer to external standards without providing a free of charge access to those and the Court of Justice of the European (hereafter "CJEU") Union has not invalidated the legislators' technique.

    – While further litigation on access to ISO standards is pending and might clarify the matter, a judgment will likely not be issued before agreement is reached on this file.

    – Meanwhile, the Commission will continue providing access to the ISO standard to Union transport entities submitting an access to document request through its already existing readability platform.

    – Pending clarification from the CJEU and ongoing work to develop a horizontal solution, it is advisable to avoid divergent ad hoc solutions in individual files.

22. In light of the above, the **Presidency suggests sticking to the Council General Approach and, additionally, tasking the Commission to report two years after the entry into force on any change in circumstances in fact and in law** (row 187fb).

Other elements

23. With a view to fostering the use of primary data by SMEs, the Parliament insists on original equipment manufacturers (hereafter "OEMs") to grant SMEs access to in-vehicle data (row 98d). **The Presidency suggests rejecting such request**, for the following reasons:

    – It is inconsistent with the Parliament's request to exempt SMEs from the mandatory use of primary data.

    – Such provision is not enforceable on foreign OEMs and undermines the objective of ensuring a level-playing field between European and foreign entities.

    – The Commission announced an upcoming legislative proposal on access to vehicle data, where such provision would be adequately assessed.

24. With a view to assessing whether the Regulation would increase unfair market practices in the transport sector, the Parliament insists on requesting from the Commission to report on that matter to the Council and the Parliament two years after the entry into force of the regulation (row 111c). Without questioning the Parliament's objectives, **the Presidency considers such request as premature and identifies merits in meeting the Parliament's request in the review clause** (row 187c).

3. Life-cycle analysis

25. The Parliament insists on requiring the Commission to set out a common Union methodology to calculate life-cycle GHG emissions of all transport modes, and to make the necessary legislative proposal to amend this Regulation accordingly (row 85a).

26. With such approach, the Union would diverge from the ISO standard and set more stringent obligations on Union transport operators. That would undermine the global nature of this Regulation.

27. The Presidency suggests sticking to the Council General Approach (row 187) **and, additionally, in the review clause, tasking the Commission to report on the progress made at international level to develop a methodology encompassing life-cycle GHG emissions** (row 187fa)**.**

4. Other open lines

28. As regards all other open lines, the Presidency suggests insisting on maintaining the text close to the Council's General Approach. In particular, the Presidency suggests:

- Agreeing on a simplified calculation tool developed by the Commission for the benefit of SMEs (row 111b).

- Rejecting the new obligations imposed by the Parliament on data intermediaries for the disclosure of GHG emissions (row 124a) and the verification of their internal algorithms (row 152a).

- Rejecting the penalty regime requested by the Parliament, which contradicts the voluntary nature of the Regulation and does not respect the principle of subsidiarity (rows 154a and 159).

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– Maintaining a realistic timeline of application and sufficient time in between the completion by the Commission of the preliminary requirement and the date of application. The Presidency suggests showing limited flexibility towards the quicker timeline requested by the Parliament.

– Finally, the Presidency suggests following strictly the principles laid down in the Interinstitutional Agreement on Better Law-Making regarding the adoption of implementing and delegated acts by the Commission

IV. CONCLUSIONS

The Permanent Representatives Committee is invited to provide the Presidency with a mandate for the second trilogue, planned for 5 November 2025, based on the main open issues outlined in point III. above and the four-column document in ADD 1.

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