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Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND
OF THE COUNCIL on the accounting of greenhouse gas emissions of
transport services
-Presidency compromise

In view of the working party on Intermodal of 10 November 2023, delegations will find, in annex, a revised compromise prepared by the Presidency on the basis of comments made by delegations.

Changes compared to the first compromise are highlighted in **Bold underlined** and ~~strikethrough~~.

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the accounting of greenhouse gas emissions of transport services¹

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 91(1) and 100(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee²,

Having regard to the opinion of the Committee of the Regions³,

Acting in accordance with the ordinary legislative procedure,

Whereas:⁴

¹ All references made throughout this draft Regulation to other EU acts (in particular to Regulation 2015/757, Directive 2003/87, Regulation (EU) 2023/1805 and Regulation (EU) 2023/2405 (ReFuelEU Aviation)) are under consideration by the CLS.

² [OJ C , , p.]

³ [OJ C , , p.]

⁴ Although specific modifications have been introduced in the preamble, the entire preamble will be reviewed once the text of the articles is stabilised.

- (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.
- (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 Deal⁵ for transport, and the European Climate Law.
- (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.
- (4) In 2011 the European Commission adopted the White Paper on transport⁶ which presented a vision for the future of the EU transport system and defined a policy agenda to address the future challenges of transport, notably the need to maintain and develop mobility and considerably reduce the carbon footprint from transport and logistical operations.

⁵ 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

⁶ WHITE PAPER Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport system; COM/2011/0144 final

- (5) The Sustainable and Smart Mobility Strategy of December 2020⁷ 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 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.
- (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.
- (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 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

- (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.
- (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.
- (10) This Regulation should not apply where the calculation and disclosure of greenhouse gas emissions is performed in an aggregated form. This includes situations where mandatory disclosures of environmentally-related information for sustainability reporting and the establishment of environmental accounts for statistical purposes are derived from other Union rules, such as those defined under Corporate Sustainability Reporting Directive⁸ and Regulation on European environmental economic accounts⁹. Conversely, information obtained on the basis of this Regulation may contribute to developing consolidated emission reports required under other applicable Union law, provided that the respective methodologies and collected data are sufficiently compatible.

⁸ Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting ([OJ L 322, 16.12.2022, p. 15–80](#))

⁹ Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts ([OJ L 192, 22.7.2011, p. 1–16](#))

- (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.
- (12) EN ISO standard 14083:2023, published by the European Committee for Standardisation¹⁰ 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. **By promoting its application in the EU, international compatibility of accounting emissions is fostered. Further global alignment of the applied methodology is facilitated.** 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. **The Commission, in cooperation with the European Committee for Standardisation, should strive to provide this standard free of charge or at reduced rate to the transport sector to make this Regulation more accessible to all those that might be affected.**

Comment Pcy: ISO standard 14083:2023 is well suited to allow for global harmonization of accounting of greenhouse gas emissions. This advantage and the goal for further global alignment in accounting these emissions should be explicitly addressed in a recital. Standard should be provided free or at a lower price to provide transparency.

¹⁰ <https://www.cencenelec.eu>

- (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.~~] ¹¹
- (14) To avoid circulation of inaccurate information on the market, a need may arise to clarify the reference methodology in respect of greenhouse gas emission-relevant parameters and assumptions used to calculate emissions before a service is provided. The same applies to other relevant technical parameters related to the allocation of emissions or aggregation of data elements in case the use of those parameters is not explicitly clarified in the methodology.
- (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. ¹²

¹¹ Under review by CLS.

¹² A justification will need to be added for the Member States to be able to provide that entities whose turnover or number of employees exceeds a certain threshold set by national law may only use primary data, to the exclusion of secondary data.

- (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.
- (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.
- (18) When establishing greenhouse gas emission intensity of a transport service, greenhouse gas emission factors for transport energy carriers are required to derive estimates of greenhouse gas emissions reflecting the amount of energy used in well-to-wheel perspective. Hence, a central EU database of greenhouse gas emission factors of energy carriers should be set up to guarantee the comparability and quality of input data.
- (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 **technical** 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.

- (20) Modelled data may be used if they are based on a model established in conformity with the reference methodology and, where relevant, other provisions regarding the use of secondary data and calculation tools set out in this Regulation.
- (21) Regulation (EU) 2015/757¹³ and Directive 2003/87/EC¹⁴ require the collection, calculation and annual reporting of CO₂ emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC ~~are~~ ~~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, **for distance travelled or tons of cargo carried**. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242¹⁵ and Regulation (EU) 2019/631¹⁶ **or Regulation EU 2023/1805**¹⁷. The Commission should ensure the compatibility and consistency of this Regulation with existing Union legislation and forthcoming initiatives. In particular, the upcoming [proposal on Access to Vehicle Data] could promote the utilization of primary data.

¹³ 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](#))

¹⁴ 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](#))

¹⁵ 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](#))

¹⁶ 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](#))

¹⁷ **Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (Text with EEA relevance.) (OJ L 234, 22.9.2023, p. 48–100).**

- (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.
- (23) Any disaggregated information on greenhouse gas emissions of a transport service that is disclosed to a third party for commercial or regulatory purposes in accordance with the scope of this Regulation, should indispensably and prominently include output data established pursuant to the specific rules for calculating greenhouse emissions set out by this Regulation. Additional data elements, serving other purposes than those defined under this Regulation, can be added, where relevant.
- (24) To demonstrate the compliance with the requirements set out in this Regulation, an entity calculating and disclosing information on greenhouse gas emissions of a transport service should be able to draw an evidence to substantiate the respective output data. The evidence should be drawn pursuant to the rules on reporting at a transport service level set out by standard EN ISO 14083:2023, and shall be available upon request of a competent authority, such as a court, or any other third party if so required under separate arrangements, including in the business-to-business perspective.
- (25) Unless separate arrangements apply, a data intermediary collecting information on greenhouse gas emissions of a transport service from a concerned entity or other relevant legal or natural person, and disclosing it on the market, should not be considered liable in case this information breaches any of the requirements related to the calculation and verification of greenhouse gas emissions of transport services, and the certification of calculation tools, set out by this Regulation. However, the data intermediary should make effort to prevent from inaccurate or incorrect information to be disclosed, and should respect rules related to the greenhouse gas emissions output data, communication and transparency. In addition, the data intermediary should provide the source of this information, to allow for the identification of the respective information provider.

- (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. **The Commission should develop calculation tools to assist SMEs in the implementation of this regulation to achieve the greatest possible harmonization in the accounting for the most typical services, to increase data transparency, to limit the complexity of the calculation, and to reduce the administrative and financial burden on SMEs.**

Comment Pcy: To help small SMES to find a way forward with the aim of achieving the greatest possible harmonization of the calculation for the most frequented services, with the aim of increasing data transparency, reducing the complexity of the calculation, increasing the availability of the tool for SMEs and reducing the administrative and financial burden on SMEs (CZ and SK). It is understood that the tools would include suitable models.

- (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 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.
- (28) Administrative burden linked to the verification could be disproportionate for smaller companies and therefore it should be avoided. To that end, SMEs should be exempted from the requirements related to the verification, unless these enterprises wish to obtain a respective proof of compliance. In addition, large enterprises should take into account the principle of proportionality when considering requesting the verification of conformity from value chain partners, in particular SMEs..

- (29) In case the verification of information on greenhouse gas emissions data of transport services is organised in accordance with specific rules set out by other Union legislation, including, **for the aviation sector,** a regulation on ensuring a level playing field for sustainable air transport and implemented by the European Union Aviation Safety Agency, **and, for the maritime sector, regulation (EU) 2023/1805 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC or regulation (EU) 2015/757 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, amending Directive 2009/16/EC** these rules shall be treated in an equivalent manner, ~~under the condition that the verification assessment is established consistently with the requirements of this Regulation.~~
- (30) In order to allow for the efficient functioning of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of assessing and excluding certain elements of the reference methodology; submitting requests to the European Committee for Standardisation, establishing rules to conduct the technical quality check of external databases of default values, adapting metrics for output greenhouse gas emissions data and establishing further methods and criteria of accreditation of conformity assessment bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making¹⁸. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

¹⁸ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making ([OJ L 123, 12.5.2016, p. 1](#))

- (31) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers concerning the certification of calculation tools and the verification of the greenhouse gas emissions data, should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹⁹.
- (32) The comparability of greenhouse gas emissions data of transport services and better uptake of greenhouse gas emissions accounting in business practice, are not objectives that can be sufficiently achieved by the Member States without risking to introduce red tape on the internal market and with additional costs and administrative burden for industries. Those objectives can rather, by reason of network effects of Member States acting together, be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union.
- (33) In accordance with the principle of proportionality, it is necessary and appropriate for the achievement of the basic objective of incentivising behavioural change among businesses and customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data to lay down rules on the accounting of greenhouse gas emissions of transport services. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued, in accordance with Article 5(4) on the Treaty on European Union.

(34) The commission should assess in the future the necessity and feasibility of the inclusion in the methodology for calculating greenhouse gas emissions of processes for the construction, maintenance, and scrapping of vehicles or transshipment and (de)boarding equipment in order to establish full life cycle based green house gas emissions.

Comment Pcy: *LCA is not included in this regulation. We may open the door to carry out in the future.*

¹⁹ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).

HAVE ADOPTED THIS REGULATION

CHAPTER 1

GENERAL PROVISIONS

Article 1

Subject matter

This Regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory.

Article 2

Scope

This Regulation applies to:

- (a) **Entities** ~~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 parties~~ **for commercial or regulatory purposes;**
- (b) **developers of calculation tools;**
- (c) **developers of third party databases;**
- (d) **conformity assessment bodies responsible for verification and certification activities.**

This Regulation shall apply to the calculation and disclosure of data where such data are calculated and disclosed on a contractual or voluntary basis or where such calculation and disclosure are required by applicable national or Union law.

Comment Pcy: We clarify the scope to define who it applies to.

Article 3

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (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;
- (2) “greenhouse gas emission” means release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;
- (3) “carbon dioxide equivalent (CO₂e)” means unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide
- (4) “greenhouse gas emissions accounting” means the actions performed to quantify, through measurements and calculations, and used for reporting, greenhouse gas emissions;
- (5) “transport service” means transporting freight or a passenger from an origin to a destination; a transport service can imply one or multiple transport chain elements requiring both transport operation(s) and/or hub operation(s);
- (6) “transport operation” means operation of a vehicle in order to transport passengers and/or freight;
- (7) “hub operation” means operation in order to transfer freight or passengers through a hub;
- (8) “vehicle” means, **for the purpose of applying this regulation**, a means of transporting passengers and/or goods in all transport modes;
- (9) “transport chain” means a sequence of transport elements related to freight or a (group of) passenger(s) that, when taken together, constitutes its movement from an origin to a destination;

- (10) “transport chain element” means a section of a transport chain within which the freight or a (group of) passenger(s) is carried by a single vehicle or transits through a single hub;
- (11) “disclosure of information on greenhouse gas emissions of a transport service” means the communication of disaggregated information on greenhouse gas emissions related to a specific transport service by a concerned entity or by a data intermediary to any third party, in the context of the provision, communication or marketing of that service, either before or after the provision of the transport service.
- (12) “concerned entity” means an entity that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses information on those emissions to any third party, for commercial or regulatory purposes;
- (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;
- (14) “greenhouse gas activity” means activity that results in a greenhouse gas emission;
- (15) “greenhouse gas activity data” means quantitative measure of a greenhouse gas activity;
- (16) “greenhouse gas emission intensity” means coefficient relating specified greenhouse gas activity data with the greenhouse gas emission
- (17) “greenhouse gas emission factor” coefficient relating greenhouse gas activity with the greenhouse gas emission;
- (18) “well-to-wheel greenhouse emissions” means, **for the purpose of applying this regulation**, emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy provision. **For the maritime and aviation transport sectors it means well-to-wake greenhouse emissions.**

- (19) “tank-to-wheel emissions” means **for the purpose of applying this regulation** vehicle propulsion related emissions from the energy use; a subset of well-to-wheel emissions; **For the maritime and aviation transport sectors it means tank-to-wake greenhouse emissions.**

Comment Pcy: To clarify how it applies to aviation and maritime. Since both sectors would benefit from the use of the current default values and verifiers they would need to be clearly specified.

- (20) “energy carrier” means a substance or phenomenon that can be used to produce mechanical work or heat or to operate chemical or physical processes;
- (21) “primary data” means quantified value of a process or an activity obtained from a direct measurement or of a calculation based on direct measurements;
- (22) “secondary data” means either modelled data or default values that do not fulfil the requirements for primary data, including data from databases and published literature, default greenhouse gas emission factors from national inventories, calculated data, estimates or other representative data and data obtained from proxy processes or estimates;
- (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;
- (24) “modelled data” means data established by use of a model that takes into account primary data and/or greenhouse gas emission-relevant parameters of a transport operation or hub operation, including by use of a model provided through a calculation tool;
- (25) “output data” means disaggregated data on greenhouse gas emissions of a transport service established with using the reference methodology and input data set out by this Regulation;
- (26) “metrics” means a measure of quantitative assessment;
- (27) “evidence substantiating information on greenhouse gas emissions of a transport service” means the on demand establishment of a report at the level of a transport service, as set out in EN ISO 14083:2023;

- (28) “calculation tool” means an application, model or software allowing for the automatic calculation of greenhouse gas emissions of a transport service;
- (29) “external calculation tool” means a calculation tool that is provided on the market by a third party for the broader commercial or non-commercial use;
- (30) “conformity assessment body” means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) No 765/2008²⁰.

²⁰ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 ([OJ L 218, 13.8.2008](#))

CHAPTER II

METHODOLOGY

Article 4

Method for calculating greenhouse gas emissions of transport services

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.
2. The Commission shall assess 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.
3. The Commission may, **at its own initiative or upon request of a Member State**, launch a compliance check to assess any amendment to the standard referred to in paragraph 1. ~~The compliance check shall be initiated by the Commission, which, where appropriate, may act at the request of a Member State.~~

[Comment Pcy: Drafting suggestion](#)

4. The Commission **may adopt a new legislative proposal** is empowered to adopt delegated acts in accordance with Article 16 to exclude from the scope of this Regulation an amendment referred to in paragraph 3 and a component referred to in paragraph 2, if, based on its assessment, this amendment or component create a manifest risk of the incompatibility with the objectives of this Regulation and other applicable Union rules.

Comment Pcy. In the event of a risk as mentioned in the paragraph, it would be adequate for the EC to propose an amendment to the proposal after ascertaining the extent to which the risk of incompatibility with the regulation's objectives exists. However, it is essential to first ascertain the extent to which the risk of incompatibility with the regulation's objectives exists. However, the text must preserve the right of initiative of the Commission and cannot impose on the Commission the obligation to adopt a new proposal.

5. The Commission is empowered to adopt **implementing acts in accordance with Article 17** ~~delegated acts in accordance with Article 16 to may~~ request the European Committee on Standardisation to revise the standard referred to in paragraph 1, including based on the result of the assessment referred to in paragraph 2 and compliance check referred to in paragraph 3.

Comment Pcy: Not understood why a delegated act is needed here. We change this to an implementing act through examination procedure.

6. The Commission is empowered to adopt implementing acts in accordance with Article 17 to ~~supplement~~ **lay down detailed rules for the uniform implementation of** 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.

Comment Pcy: Under the treaty FEU, only delegated acts may supplement a basic act. Therefore “supplement” is amended herein.

CHAPTER III

INPUT DATA AND SOURCES

Article 5

Use of primary and secondary data

1. Entities referred to in Article 2 shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.

Member State may provide that the use of primary data is compulsory for entities based on national quantitative criteria, such as turnover or number of employees.

Comment Pcy: If MS want to go further they may do so but should be regulated at national level

2. The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed under the following conditions:
 - (a) default values for greenhouse gas emission intensity are derived from:
 - (i) a core EU database of default values for greenhouse gas emission intensity, referred to in Article 6, paragraph 1;
 - (ii) databases and datasets of default values for greenhouse gas emission intensity operated by third parties, in accordance with Article 7;
 - (b) default greenhouse gas emission factors for the transport energy carriers are derived from the central EU database of default greenhouse gas emission factors, referred to in Article 8;

- (c) modelled data rely on a model established in accordance with the method referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate;
- (d) ~~Data at the appropriate aggregation level verified by an accredited body under other existing Union legislation.~~

3. **Entities referred to in Article 2 may use primary or secondary data at the appropriate aggregation level verified, in accordance with Article 13(8) and Article 15a by an accredited body under other existing Union legislation. The Commission shall adopt implementing acts in accordance with Article 17 laying down detailed rules on the conditions for the application of this paragraph.**

Comment Pcy: Data already verified can be used. For the maritime and aviation sectors these verifiers are considered conforming as per art 15a.

Article 6

Core EU database of default values for greenhouse gas emission intensity

1. The Commission with the **technical** assistance of the European Environmental Agency and, **where necessary, with additional input of the** Member States, shall **before [date: 30 months after the entry into force of this Regulation]** establish a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i) including default values for all-vehicle and vessel types **typically** used in the Union and **in the Member States**, ~~where necessary to~~ **These default values shall** reflect unique features in different Member States, ~~national default values~~. **The core EU database shall include greenhouse gas emission intensity values agreed at international level. When these values are available in the EU Core database, these shall be used as default values.**

Comment Pcy: The EU database of default values for greenhouse gas emissions intensity according to Art. 6 should therefore be setup in a timely manner, in any case with appropriate time before application of the regulation according to Art. 19 Nr. 2 (42 months). A time limit of 30 months is added, so that companies who want to voluntarily apply the methodology have at least a full year to fully utilize the database before being bound by the regulation. National data may be included, however when the calculation and disclosure of data at the level of the EU (meaning more than one country) international agreed values, if available should prevail above national values. Otherwise comparability would be at risk. CLS to review the text.

- 1a. The core EU database shall offer a separate table for each mode of transport, in particular for shipping default GHG emission intensity data. The shipping default GHG-intensity data shall be derived by the “Thetis-MRV” data base.**

Comment Pcy: To clarify that existing data collection tools in the maritime sector can be used. Specificities for the maritime sector are added.

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, **the principles referred to in paragraph 1**, and of new methodological approaches for calculating greenhouse gas emissions. The Commission shall ensure compatibility and consistency of the database with existing Union legislation. **The database shall be updated at least on a yearly basis.**

Comment Pcy: As requested by some MS to provide criteria for the maintenance, update and development of the Central EU database.

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.

Article 7

Databases and datasets of default values for greenhouse gas emission intensity operated by third parties

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 **technical** assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in Articles ~~4 6 to 8~~ of this Regulation.
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).
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.

4. The Commission shall adopt implementing acts in accordance with Article 17 to **lay down detailed rules for the uniform implementation of** supplement this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1.

Article 8

Central EU database of default greenhouse gas emission factors

1. The Commission, with the **technical** assistance of the European Environmental Agency and, **where necessary, with additional input from** Member States, shall establish a central EU database of default greenhouse gas emission factors referred to in Article 5(2), point (b) **including greenhouse gas emission factors for energy carriers used in the Union and, in the Member States,** and, where necessary to **These greenhouse gas emission factors shall** reflect unique features in different Member States, ~~national default values.~~ **The EU central database shall include greenhouse gas emission factors agreed at international level. When these emission factors are available in the EU central database, they shall be used as default emission factors.**

Comment Pcy: National data may be included, however when the calculation and disclosure of data is international (meaning more than one country) international agreed values, if available should prevail. CLS to review the text. See footnote for Article 6.1.

2. The Commission, with the **technical** 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 required adjustments to the standard determined in accordance with Article 4(2)**, the evolution of the technological state-of-the-art in the transport sector, **the principles referred to in paragraph 1**, and of new methodological approaches for calculating greenhouse gas emissions. The Commission shall ensure compatibility and consistency of the database with existing Union legislation.

Comment Pcv: As requested by some MS to provide criteria for the maintenance, update and development of the Central EU database.

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.

CHAPTER IV

OUTPUT DATA AND TRANSPARENCY

Article 9

Establishing output data on greenhouse gas emissions of a transport service

1. Output data shall be established using the reference methodology and input data in accordance with Articles 4 to 8 of this Regulation.
2. The output data may be established with using **the** calculation tools **elaborated by the Commission pursuant to this paragraph to assist SME and to be used on a voluntary basis or external calculation tools.**

Comment Pcy: External calculation tools to be developed by the Commission to assist SMEs.

Their use would be voluntary and SMEs may use external calculation tools

The Commission shall be empowered, by means of implementing acts in accordance with Article 17, to elaborate such calculation tools.²¹

Comment Pcy- Output data can be done either with external calculation tools or calculation tools to be developed by COM, in particular for SMEs

3. External calculation tools shall ~~comply with the requirements laid down~~ **be certified pursuant to** in Article 11.

²¹ A recital would be added to specify that the tool will be applicable to the most common types of transport services with the aim of achieving the greatest possible harmonization of the calculation for the most frequented services, with the aim of increasing data transparency, reducing the complexity of the calculation, increasing the availability of the tool for SMEs and reducing the administrative and financial burden on SMEs.

4. 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:
- (a) mass CO₂e per tonne kilometre, or equivalent units, for freight transport;
 - (b) mass CO₂e per tonne or equivalent units, for freight hub throughput;
 - (c) mass CO₂e per passenger kilometre, or equivalent units, for passenger transport;
 - (d) mass CO₂e per passenger or equivalent units, for passenger hub throughput.
5. The Commission shall be empowered to adopt delegated acts in accordance with Article 16 to complement the list of metrics for output data referred to in paragraph 3.
6. **Without prejudice to the empowerment defined in paragraph 2, the Commission may use tools developed for SMEs referred to in paragraph 2 so that metrics can be calculated in the EU databases for the transport sector²².**

Comment Pcy: COM to develop tools for SMEs. If possible these tools may also be used to determine the metrics for one element/leg of the transport chain (TCE) when the system allows to do so. This would be useful in the aviation sector where ecolabels are to be developed with EASA or in the maritime sector when the FUELEU maritime database is developed. CLS to check.

²² CLS to check. A recital may be sufficient.

Article 10

Communication and transparency

1. Concerned entities shall disclose output data in a clear and unambiguous manner **before the provision of transport service. In duly justified circumstances²³, output data may be disclosed after the provision of transport service, in any case no later than one month after the provision of the service.** 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.
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.
3. Where primary data are used in the meaning of Article 5(1), concerned entities shall be entitled to communicate this fact to any third party if the use of primary data was verified in accordance with Articles 12 and 13.
4. Concerned entities shall be able to establish evidence substantiating how the output data were established. That evidence shall be drawn pursuant to the requirements set out by the reference methodology referred to in Article 4(1), and:
 - (a) it shall serve as a basis for the verification assessment in accordance with Articles 12 and 13;

²³ To be specified in a recital.

- (b) it shall be made available upon request of a competent authority, or another third party insofar separate legal or contractual arrangements apply;
 - (c) where the verification is performed in accordance with Article 12 and 13, it shall include a reference to the proof of compliance referred to in Article 13(6), and the contact information of the conformity assessment body that drew up the proof of compliance;
 - (d) where the output data are established through the use of an external calculation tool referred to in Article 9(2), it shall include a reference to that calculation tool.
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.
 6. Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council²⁴.
 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.

²⁴ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); ([OJ L 119, 4.5.2016, p.1](#))

8. **The Commission shall promptly inform whenever default values for greenhouse gas emission intensity or default emission factors are no longer acceptable, allowing entities to provide, within 3 years when needed, updated output data.**

Comment Pcy: Data should be valid for 3 years. The databases will be updated continuously, therefore ensuring compliance by entities in real time/continuous basis should not be applicable. Data that remains valid for reasons different to the change in the default values should be updated but default values should not trigger an automatic revision of disclosed data and 3 years is offered as a window

CHAPTER V

COMPLEMENTARY MEASURES

Article 11

Certification of calculation tools

1. External calculation tools referred to in Article 9, paragraph 2 shall be certified by a conformity assessment body referred to in Article 14.
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.
3. The conformity assessment body concerned shall maintain an up-to-date list of the calculation tools that it has certified and for which it has withdrawn or suspended certification. It shall make that list publicly available on its website and shall communicate the address of that website to the Commission without delay.
4. The certificate shall be valid for two years.
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.

5bis. The certification of calculation tools referred to in article 9 elaborated by the Commission to assist SME shall be financed by EU budget.

Comment Pcy: Connected to art 9. Only for SMES.

6. The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification.

CHAPTER VI

VERIFICATION OF GREENHOUSE GAS EMISSION DATA AND CALCULATION PROCESSES

Article 12

Scope of the verification

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.
2. ~~The verification requirements referred to in p~~Paragraph 1 shall apply to concerned entities referred to Article 2 **point (a)**, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC²⁵. The micro, small and medium-sized enterprises may undergo the verification **pursuant to this Regulation** upon their request.

Article 13

Verification activities and process

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.
2. The verification shall be performed in accordance with the requirements laid down in Articles 4 to 9, and based on evidence referred to in Article 10(5). This verification shall address:

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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](#)).

Comment Pcy: Article 9(1) already makes reference to articles 4 to 8, therefore the references are deleted

- (a) the calculation methodology used;
 - (b) the source(s) of the input data used for the calculation;
 - (c) the correctness of the calculation performed;
 - (d) the metrics applied.
3. Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article 11.
 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.
 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 checks during the verification process to determine the reliability of data and calculations.

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.
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.
8. Where other Union legislation lays down specific rules on the verification assessment of output data, those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with this Regulation.

Comment Pcy. We are not clear on the text of this paragraph. We request explanations from COM. We may introduce alternative text such as “*Where output data has already been verified under other Union legislation ~~acts laying~~ down specific rules on the verification assessment of output data equivalent to the rules laid down by this Article and ensuring compliance with the requirements laid down in this Regulation, the data in question shall be deemed as having been verified pursuant to this Article ~~those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with this Regulation~~”.*

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 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).

CHAPTER VII

ACCREDITATION

Article 14

Conformity Assessment Bodies

1. Conformity assessment bodies shall be accredited to perform verification or certification activities referred to in Articles 11, 12 and 13.
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.
3. The conformity assessment body, its top-level management and the personnel responsible for carrying out the verification tasks shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to verification or certification activities.
4. The conformity assessment body and its personnel shall carry out the verification or certification activities with the highest degree of professional integrity and the requisite technical competence and shall be free from all pressures and inducements, particularly financial, which might influence their judgement or the results of their verification activities, especially as regards persons or groups of persons with an interest in the results of those activities.
5. The conformity assessment body shall have the expertise, equipment and infrastructure required to perform the verification or certification activities in relation to which it has been accredited.

6. The personnel of a conformity assessment body shall observe professional secrecy with regard to all information obtained in carrying out the verification and certification tasks.

Where a conformity assessment body subcontracts specific tasks connected with verification or certification, or has recourse to a subsidiary, it shall take full responsibility for the tasks performed by subcontractors or subsidiaries wherever these are established, including by assessing and monitoring of the qualifications of the subcontractor or the subsidiary and the work carried out by them.

Article 15

Accreditation procedures

1. Conformity assessment bodies referred to in Article 14(1) shall be accredited by a national accreditation body pursuant to Chapter II of Regulation (EC) of the European Parliament and of the Council No 765/2008.
2. Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list publicly available on an official government website. **A Member State may decide that such duty is performed by the national accreditation body referred to in paragraph 1.**

Comment Pcy: To allow that the National Accreditation body may do the work to have such list.

3. By 31 March each year, the national accreditation body shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information.

4. **Without prejudice of the methods and criteria of conformity assessment bodies referred to in article 15a,** ~~t~~The Commission is empowered to adopt delegated acts in accordance with Article 16, to supplement this Regulation by establishing further methods and criteria of accreditation of conformity assessment bodies.

Article 15a

Verification under other Union acts including maritime and aviation sectors

1. **A conformity assessment body accredited in accordance with Regulation (EC) of the European Parliament and of the Council No 765/2008 to verify or to certify greenhouse gas emissions under Union acts other than regulations referred to in paragraphs 2 and 3 of this article shall be deemed to be accredited under this Regulation.**

Comment Pcy: This refers to the accreditation itself to avoid double administrative burden, If MS want to set and limit their scope for sectors other than the maritime or aviation we could do so in this paragraph.

2. **For the maritime sector, the verifiers accredited pursuant to regulation (EU) 2023/1805 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC or regulation (EU) 2015/757 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, amending Directive 2009/16/EC may perform the duties of conformity assessment bodies under this regulation. Those verifiers shall be deemed to be accredited pursuant to Art. 14 and 15 of this regulation.**

- 3. For the aviation sector, the verifiers accredited pursuant to directive (EU) 2003/87 on the establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC and regulation 2018/2066 on reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 may perform the duties of conformity assessment bodies under this regulation. Those verifiers shall be deemed to be accredited pursuant to Art. 14 and 15 of this regulation.**

Comment Pcy: New text drafted following suggestions from a MS. Double verification process should be avoided. Data needs to be verified only once and verifiers to be accredited only once. See text in article 5(2) to see how values should be treated.

CHAPTER VIII

DELEGATED AND IMPLEMENTING POWERS

Article 16

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
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*].

Comment Pcv. To be checked by CLS. We also await further comments from MS

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 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.

Comment Pcv. To be checked by CLS. We also await further comments from MS

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

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.

Article 17

Committee procedure

1. The Commission shall be assisted a committee within the meaning of Regulation (EU) No 182/2011.
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

CHAPTER IX

FINAL PROVISIONS

Article 18

Report and review

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].

Article 18a

Guidelines

At least one year before the date referred to in Article 19(2), the Commission shall adopt guidelines or endorse existing guidelines drafted at national level to support the widespread application of the Standard and to help small and medium sized enterprises with the implementation of this Regulation.

Comment Pcy: Entities that decide to start accounting GHG emissions according to the Regulation might not have access to adequate resources and tools facilitating its application. Some countries may be developing guidelines on the application of the ISO standard. Such guidelines should also be developed on an EU level in case such guidelines have not been developed on national level. (DE)

Article 19

Entry into force and application

1. This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

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

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg,

For the European Parliament
The President

For the Council
The President
