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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
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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— Analysis of the final compromise text with a view to agreement

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 standard¹. 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.

¹ EN ISO standard 14083:2023

3. The proposal aims at simplifying the calculation process of GHG emissions for transport operators, while limiting administrative burdens. Importantly, the use of the common framework 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 at a 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)).
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 second and final trilogue took place on 5 November 2025.

II. ANALYSIS OF THE FINAL COMPROMISE TEXT WITH A VIEW TO AGREEMENT

8. The main elements of the provisional agreement reached during the final trilogue are set out below.

1. Use of primary data

Mandatory use of primary data

9. The European Parliament accepted the prioritisation of the use of primary data for all transport and hub entities, and not only for small and medium-sized enterprises (hereafter “SMEs”).

10. The European Parliament and the Presidency agreed on several provisions to prioritise the use of primary data:

- Member States may develop incentive frameworks, and the Commission shall, in the review of the regulation, assess how to further incentivise its use.
- Transport and hub entities may display whether they have only used primary data.
- Re-use of primary data for *ex ante* calculations is allowed and facilitated.
- The extent of technical quality checks of third-party databases has been clarified in a recital.

11. The other open lines linked to the European Parliament's requests related to primary data, as outlined in ST 13640 2025 INIT, have not been retained.

2. Simplified framework for SMEs

Free of charge access to the ISO standard

12. The European Parliament and the Presidency agreed to recall in a recital that the Commission is committed to ensure full access to this regulation. It has also been agreed that the Commission will report, in the review of the regulation, on the actions taken on this matter.

Other elements

13. The European Parliament and the Presidency did not agree on original equipment manufacturers to grant SMEs access to in-vehicle data. The use of primary data by SMEs through access to in-vehicle data should only be considered in any upcoming legislative proposal related to the access to vehicle data.

14. The report requested from the Commission on the issue of unfair market practices has not been retained.

3. Life-cycle analysis

15. The European Parliament and the Presidency agreed on tasking the Commission, in the review of the regulation, to assess the feasibility of broadening the scope of GHG accounting to vehicle production, maintenance and disposal.
16. The Commission will also report on the progress made within ISO to develop a globally accepted standard based on life-cycle emissions.

4. Other open lines

17. As regards all other open lines, the agreement is closely in line with the Council's General Approach. In particular:
 - The Commission will develop, by means of implementing act, a simplified calculation tool particularly designed for SMEs.
 - The Commission will report, in the review of the regulation, on how data intermediaries disclose output data pursuant to this regulation and the possible observable effects of that disclosure on the choices made by businesses, public bodies and other customers.
 - There are no references to penalties.
 - The regulation is applicable 54 months after its entry into force and the Commission will report to the European Parliament and the Council four years after its application.
 - On secondary legislation, the Parliament and the Presidency agreed to delegated acts for deviation from the standard and for expanding the list of metrics which the entities may use when disclosing their data. For the rest, implementing acts have been retained.

III. CONCLUSIONS

18. The Presidency invites the Committee of Permanent Representatives to analyse the compromise text resulting from the final trilogue, as set out in ST 15412/25 ADD1, with a view to agreement.
19. Once the Chair of the European Parliament's Joint TRAN and ENVI Committee sends a letter to the Chair of the Committee of Permanent Representatives, confirming that the provisional agreement is also acceptable for the European Parliament and that no amendments will be proposed by the European Parliament at 2nd reading, the Council will be invited to adopt the Count Emissions EU Regulation.