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Subject: Position of the Council at first reading with a view to the adoption of a
REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE
COUNCIL on the greenhouse gas emissions accounting of transport
services
– Adopted by the Council on 26 February 2026

REGULATION (EU) 2026/...
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of ...

on the greenhouse gas emissions accounting of transport services

(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 Committee¹,

Having regard to the opinion of the Committee of the Regions²,

Acting in accordance with the ordinary legislative procedure³,

¹ OJ C, C/2024/890, 6.2.2024, ELI: <http://data.europa.eu/eli/C/2024/890/oj>.

² OJ C, C/2024/1982, 18.3.2024, ELI: <http://data.europa.eu/eli/C/2024/1982/oj>.

³ Position of the European Parliament of 10.4.2024 (OJ C, C/2025/1313, 13.3.2025, ELI: <http://data.europa.eu/eli/C/2025/1313/oj>) and position of the Council at first reading of 26 February 2026 [(OJ ...)/(not yet published in the Official Journal)]. Position of the European Parliament of ... [(OJ ...)/(not yet published in the Official Journal)].

Whereas:

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

- (2) Greenhouse gas emissions accounting is used in various economic sectors – including transport – to quantify greenhouse gas emission data from specific activities of public bodies, enterprises and consumers. Better information on the performance of transport services is a powerful tool to create the proper incentives for transport users to make more sustainable choices, to influence business decisions of transport operators, transport service organisers and hub operators, and to lower the greenhouse gas emissions from entities carrying out public procurement contracts. Comparable and reliable greenhouse gas emission data are the underlying requirement to create those incentives, and thus to incentivise behavioural change among public bodies, enterprises and consumers alike, in order to contribute to the objectives of the communication of the Commission of 11 December 2019 entitled ‘The European Green Deal’ for transport and of Regulation (EU) 2021/1119 of the European Parliament and of the Council⁴. This Regulation constitutes one of the actions undertaken by the Union towards a green transition, alongside other Union legal acts or initiatives, including Directive (EU) 2024/825 of the European Parliament and of the Council⁵.

⁴ 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, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>).

⁵ Directive (EU) 2024/825 of the European Parliament and of the Council of 28 February 2024 amending Directives 2005/29/EC and 2011/83/EU as regards empowering consumers for the green transition through better protection against unfair practices and through better information (OJ L, 2024/825, 6.3.2024, ELI: <http://data.europa.eu/eli/dir/2024/825/oj>).

- (3) Despite the growing interest of transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, transport users do not obtain accurate information on the performance of transport services, and transport operators, transport service organisers and hub operators do not calculate and disclose their emissions. A disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among micro, small and medium-sized enterprises (SMEs), which represent the vast majority of enterprises offering transport services on the internal market. In fact, SMEs face disproportionately more financial and administrative burdens when they decide to calculate greenhouse gas emissions from their transport services.
- (4) The Commission, in its White Paper of 28 March 2011 entitled ‘Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport system’, presents a vision for the future of the Union transport system and defines a policy agenda to address the future challenges of transport, in particular the need to maintain and develop mobility, and to reduce considerably the greenhouse gas emissions from transport and logistical operations.

- (5) The Commission, in its communication of 9 December 2020 entitled ‘Sustainable and Smart Mobility Strategy – putting European transport on track for the future’, refers to incentives for choosing the most sustainable transport options, within and across the modes of transport. 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 to increase the demand from end-users and consumers to opt for more sustainable transport and mobility solutions, while avoiding ‘greenwashing’.
- (6) Greenhouse gases related to transport and logistics are emitted during the vehicle operation, the operation of transport and logistics hubs, the production of respective energy carriers, the manufacturing and end-of-life of a vehicle, and the construction and maintenance of transport infrastructure.

- (7) Laying down harmonised rules for greenhouse gas emissions accounting of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions from transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emission calculation methods and input data. Such harmonised rules should ensure a level playing field between Union transport and hub entities and transport and hub entities from third countries, between transport modes, segments, and the national transport networks. Laying down harmonised rules should also help create incentives to behavioural change among public bodies, enterprises and consumers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emission data.
- (8) This Regulation should provide a reference framework for the calculation and disclosure of greenhouse gas emissions, on a contractual or voluntary basis for commercial purposes, or where such calculation and disclosure are required by applicable Union or national law. That framework should facilitate other emissions reduction measures that might be further undertaken by public authorities and industry, including where establishing greenhouse gas transparency clauses in transport contracts, providing information on the greenhouse gas emissions from a transport service to passengers or customers, or setting climate-related criteria for green procurement procedures.

- (9) Despite benefits stemming from the increased transparency on the performance of transport services, the mandatory application of this Regulation to all transport and hub entities offering transport services in the internal 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 from freight or passenger 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 Union transport and hub entities and transport and hub 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 freight.

- (10) This Regulation should apply to entities calculating and disclosing the greenhouse gas emissions from transport services, in particular transport operators, transport service organisers and hub operators, as well as to shippers representing a specific category of transport users who order transport services to move their cargo to or from designated locations and who, depending on the situation, might also take the role of a transport operator, transport service organiser or data intermediary. Developers of external calculation tools, developers of third-party databases and conformity assessment bodies that provide support services for the calculation or verification of greenhouse gas emission data of transport services should be bound by specific rules related to, respectively, the certification of external calculation tools, the technical quality check of default values for greenhouse gas emission intensities, and verification activities and accreditation procedures. This Regulation should also apply to those data intermediaries that calculate and disclose information on greenhouse gas emissions from transport services. When data intermediaries merely obtain or combine output data of greenhouse gas emissions, and then disclose such output data, they should only be bound by the relevant rules related to communication and transparency of the disclosed greenhouse gas emission data, to ensure the comparability of those output data in the market.

- (11) The calculation and disclosure of greenhouse gas emissions under this Regulation should be carried out in a disaggregated manner, at the level of transport services, in accordance with the methodology for calculating greenhouse gas emissions from transport services referred to in this Regulation. Consequently, this Regulation should not apply where the calculation and disclosure of greenhouse gas emissions are performed in an aggregated form. This includes situations where the mandatory disclosure of environmentally related information for sustainability reporting and the establishment of environmental accounts for statistical purposes are derived from other Union legal acts, such as those set out under Regulation (EU) No 691/2011 of the European Parliament and of Council⁶ and Directive (EU) 2022/2464 of the European Parliament and of the Council⁷. Conversely, it should be possible to use information obtained on the basis of this Regulation to contribute to developing consolidated emission reports required under other applicable Union law, provided that the respective methodologies and collected data are sufficiently compatible.

⁶ 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, ELI: <http://data.europa.eu/eli/reg/2011/691/oj>).

⁷ 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, ELI: <http://data.europa.eu/eli/dir/2022/2464/oj>).

- (12) A proper methodology for calculating greenhouse gas emissions from transport services is one of the key aspects of the harmonised Union framework set out by this Regulation. The methodology should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas emission data, by following a single set of methodological steps. The methodology 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 it should be workable for stakeholders.
- (13) EN ISO 14083:2023 – Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations (the ‘EN ISO standard’), published by the European Committee for Standardisation in April 2023, should be the common methodology for calculating greenhouse gas emissions from transport services under this Regulation. Promoting its application in the Union fosters international compatibility of greenhouse gas emissions accounting and facilitates further global alignment of the applied methodology. Analysis by the Commission showed that the EN ISO standard is the most relevant and proportionate standard in addressing the objectives of this Regulation, including an increased market uptake and the comparability of greenhouse gas emission data. The calculation of greenhouse gas 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.

- (14) The Commission, in cooperation with the European Committee for Standardisation and the national standardisation bodies of the Member States, is committed to ensuring full access to this Regulation.
- (15) Life-cycle emissions are generally considered to include the well-to-wheel greenhouse gas emissions, and the emissions from vehicle production, maintenance and disposal, as well as related to transport infrastructure as far as relevant, as set out in Commission Recommendation (EU) 2021/2279⁸. Life cycle assessment can, however, lead to high implementation costs and expose transport and hub entities to accounting complexity, particularly for emissions related to transport infrastructure. For reasons of proportionality and scope, this Regulation should not require the use of life cycle assessment without an assessment carried out by the Commission. Furthermore, in order to maintain for the purposes of this Regulation a reference to globally recognised standards, progress achieved within the International Organization for Standardization should be reported, as part of that assessment, in the Commission's evaluation of this Regulation.

⁸ Commission Recommendation (EU) 2021/2279 of 15 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations (OJ L 471, 30.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reco/2021/2279/oj>).

- (16) Attention should be paid not to deviate from the methodological choices of the EN ISO standard, in order to avoid inconsistencies in the calculation of greenhouse gas emissions from transport services on the market, especially in the context of international transport chains. However, it is appropriate for the Commission to assess the need for a possible adjustment of the EN ISO standard from the perspective of Union policies, including upcoming legislation. If the Commission's assessment concludes that an amendment to the standard or a component thereof creates a manifest risk of incompatibility with the objectives of this Regulation or other applicable Union law, in particular with Regulation (EU) 2021/1119, the Commission should adopt the necessary delegated acts, to prohibit the application of that amendment. If that assessment shows a risk that an amendment to the standard or a component thereof could create undue imbalances in calculating greenhouse gas emissions from transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or those of other applicable Union law, the Commission should be able to adopt the necessary implementing acts, to request the European Committee for Standardisation to revise the standard accordingly.
- (17) To avoid circulation of inaccurate information on the market, it may be necessary to clarify the common methodology in respect of greenhouse gas emission-relevant parameters and assumptions used to calculate greenhouse gas emissions before a service is provided. The same applies to other relevant technical parameters related to the allocation of greenhouse gas emissions or the aggregation of data elements where the use of those parameters is not explicitly clarified in that common methodology.

- (18) Various types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions from transport services. The use of primary data leads to the most reliable and accurate results, and therefore should be prioritised to provide for the gradual uptake of those primary data in greenhouse gas emissions calculation processes. 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. However, in order to get a more accurate greenhouse gas emissions accounting, a Member State should be able to provide that the use of primary data be compulsory for transport operations on its territory by transport and hub entities, the number of employees of which exceeds a specific threshold set by national law, where the transport service starts and ends on its territory. In order not to hamper international transport services and the development of SMEs, Member States should not apply such a requirement to cross-border transport operations, including to transport operations in transit through their territories, or to SMEs.
- (19) Without prejudice to State aid rules, Member States should be able to introduce incentives of an administrative, financial or operational nature to stimulate the use of primary data.

- (20) Regarding secondary data, greenhouse gas emissions from a transport service can be calculated by using default values or modelled data. Default values should be set, and modelled data should be developed and updated in a neutral and objective manner, based on trusted sources and adequate parameters. Databases should not contain default values that lead to the resulting greenhouse gas emissions being structurally understated as compared to known real-world values of comparable services. In such cases, third-party databases should not receive a positive assessment following the technical quality check.
- (21) A core Union database of default values for greenhouse gas emission intensities ('core Union database') should be established to improve the comparability of greenhouse gas emission data obtained in the application of this Regulation. That core Union database should provide enough granularity and reflect the sectorial, regional and national specificities across the Union, and should include separate tables for each mode of transport. The Commission should ensure that the core Union database is updated regularly, and should assess on a yearly basis or more frequently the need for updates. The maritime shipping data should be derived from the THETIS-MRV database and complemented, where applicable, with other sources of information, such as the FuelEU database. However, given the sectorial, regional and national 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.

- (22) When establishing the 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 a well-to-wheel perspective. Hence, a central Union database of default values for greenhouse gas emission factors ('central Union database') of transport energy carriers should be set up to guarantee the comparability and quality of input data.
- (23) A location-based approach should be encouraged when quantifying emissions related to the usage of electricity, provided that updated and accurate emission intensity values are available for the different Member States. Where appropriate and sufficiently developed, a market-based approach could be applied, provided that the conditions set out in Annex J to the EN ISO standard are fulfilled.
- (24) The core Union database and the central Union database should, where available and appropriate, include default values agreed by the Union, or in the interest of the Union, at international level. Given the sectorial, regional and national specificities across the Union, the core Union database and the central Union database should reflect vehicle types and transport energy carriers typically used in the Union, in some or all Member States. The core Union database and the central Union database should also reflect the unique features of different Member States.

- (25) The development and maintenance of the core Union database and the central Union database, as well as the technical quality check of 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 Environment Agency is best placed to provide the necessary technical assistance for the proper implementation of the relevant provisions of this Regulation. Where necessary, this work should include relying on contributions from, and be supported by, other sectorial Union bodies, in accordance with Union law. Where necessary, Member States should be able to provide the Commission with additional and voluntary input.
- (26) It should be possible to use modelled data if they are based on a model established in accordance with the common methodology and, where relevant, other provisions regarding the use of secondary data and calculation tools set out in this Regulation.

- (27) Regulation (EU) 2015/757 of the European Parliament and of the Council⁹ and Directive 2003/87/EC of the European Parliament and of the Council¹⁰ require the collection, measurement, calculation and annual reporting of greenhouse gas emissions from ships and aircraft, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC are to a certain extent complementary to this Regulation, especially in terms of producing fuel-burned data as an input for quantifying emissions from transport services, for the distance travelled or the amount of cargo carried. It should also be possible to use input data for generating greenhouse gas emissions from transport services that originate from the implementation of other legislative frameworks, such as Regulations (EU) 2019/631¹¹,

⁹ Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of greenhouse gas emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55, ELI: <http://data.europa.eu/eli/reg/2015/757/oj>).

¹⁰ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

¹¹ 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 (OJ L 111, 25.4.2019, p. 13, ELI: <http://data.europa.eu/eli/reg/2019/631/oj>).

(EU) 2019/1242¹², (EU) 2023/1805¹³ or (EU) 2023/2405¹⁴ of the European Parliament and of the Council. Given that it is appropriate to refer to a common standard across all relevant Union legal acts in the field of transport, the Commission should strive to ensure the compatibility and consistency of this Regulation with existing Union legal acts and with future initiatives. In particular, the Commission should strive in forthcoming initiatives and in any secondary legislation to require any greenhouse gas emissions accounting of transport services on a disaggregated manner to be based on the common methodology referred to in this Regulation.

- (28) For the purpose of facilitating accurate data collection, subsequent calculations, and the use of primary data by SMEs, the provision of access to in-vehicle data should be considered in the context of any upcoming legislative proposal related to the access to vehicle data.

¹² 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, p. 202, ELI: <http://data.europa.eu/eli/reg/2019/1242/oj>).

¹³ 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 (OJ L 234, 22.9.2023, p. 48, ELI: <http://data.europa.eu/eli/reg/2023/1805/oj>).

¹⁴ 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>).

- (29) To facilitate the implementation of this Regulation and to limit the complexity of calculations while reducing administrative and financial burdens, the Commission should provide a simplified, free of charge, publicly accessible and easy-to-use online calculation tool particularly designed for micro, small and medium-sized transport operators. The calculation tool should be developed in line with the common methodology set out in this Regulation, so that its use ensures the correctness of the calculation performed. It should facilitate calculations based on primary data, and should enable the use of relevant secondary data, including greenhouse gas emission factors, and, where available, default values for greenhouse gas emission intensities derived from the databases recognised under this Regulation. It should be accompanied by a manual that helps with the implementation of this Regulation and explains how the calculation tool functions. The calculation tool should be updated periodically. It should address the data gap in the information chain, promote uniform greenhouse gas emissions accounting for the most typical transport services, enhance data transparency and comparability, and contribute to raising awareness and incentivising the uptake of the calculation of greenhouse gas emissions pursuant to this Regulation.
- (30) 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 that communication by a data recipient.

- (31) Any disaggregated information on greenhouse gas emissions from a transport service that is disclosed to a third party for commercial or regulatory purposes in accordance with this Regulation should indispensably and prominently include output data established pursuant to the specific rules for calculating greenhouse gas emissions from transport services set out by this Regulation. Additional data elements, serving other purposes than those defined under this Regulation, can be added, where relevant.
- (32) The disclosure of information on greenhouse gas emissions prior to the provision of a transport service is crucial to encourage an informed decision-making process by public bodies, enterprises and consumers, and influences public procurement by public authorities and the business decisions of transport and hub entities providing and organising those transport services on the market. Therefore, information on greenhouse gas emissions related to a specific transport service should be disclosed, whenever possible, prior to the provision of the transport service. However, it should be possible to disclose information on greenhouse gas emissions after the provision of the transport service, particularly where communications between enterprises need to have a more detailed level of information, in particular in the context of logistics chains and subcontracting contract relationships, or for the purpose of using primary data.

- (33) To demonstrate compliance with the requirements laid down in this Regulation, transport and hub entities and data intermediaries calculating and disclosing output data on greenhouse gas emissions from a transport service should be able to provide evidence to substantiate the output data. That evidence should be provided pursuant to the rules on reporting at a transport service level set out by the EN ISO standard, and should be made available upon request of a competent authority, such as a court, or another third party if so required under separate legal or contractual obligations.
- (34) Unless separate arrangements apply, a data intermediary collecting information on greenhouse gas emissions from a transport service of transport and hub entities or other relevant natural or legal persons, and disclosing it on the market, should not be considered liable if that information breaches any of the requirements laid down in this Regulation related to the calculation and verification of greenhouse gas emissions from transport services and the certification of calculation tools. However, the data intermediary should strive to avoid disclosing inaccurate or incorrect information, and should respect the rules set out in this Regulation related to the greenhouse gas emissions output data, and to communication and transparency. In addition, the data intermediary should provide the source of that information to allow for the identification of the information provider concerned.

- (35) External calculation tools that are provided on the market by a third party for broader commercial and non-commercial use can facilitate the greenhouse gas emissions accounting of transport services, thus supporting its uptake by wider groups of stakeholders. External calculation tools should be certified to guarantee that they comply with the requirements of this Regulation, especially as regards the use of the common methodology and an appropriate set of input data.

- (36) A properly designed system for verifying the compliance of greenhouse gas emissions output data disclosed on the market and underlying calculation processes with the requirements laid down in this Regulation, should substantially increase trust in the reliability and accuracy of those data. Specifically, it should lay down detailed conditions governing the verification, irrespective of whether a one-off or regular service is concerned, including the appropriate frequency of checks, and procedural arrangements, taking due account of the nature and scale of the transport services concerned and the necessity of avoiding disproportionate administrative burdens. Transport and hub entities and data intermediaries 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 its inclusion, especially to incentivise the collection and use of primary data by any entity concerned by this Regulation. The verification of output data should include the comparability of such output data, including in relation to the calculation of distance, where deviations from the great circle distance and shortest feasible distance should be checked for their consistency with the EN ISO standard.

- (37) The administrative burden linked to the verification could be disproportionate for smaller enterprises and it should therefore be avoided. To that end, SMEs should be exempted from the requirements related to the verification, unless those SMEs wish to obtain a 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 from SMEs.

- (38) Union legal acts in the transport sector already establish rules on emissions verification requirements, in particular Regulations (EU) 2015/757 and (EU) 2023/1805 for the maritime sector, and Directive 2003/87/EC for the aviation sector. To reduce administrative burdens, verifiers accredited under those acts should be deemed accredited under this Regulation to carry out verification activities in the relevant sector in which they operate, provided they inform the designated national authorities of their intention to carry out such activities also under this Regulation. Conformity assessment bodies should be independent and competent legal entities, accredited by national accreditation bodies established in accordance with Regulation (EC) No 765/2008 of the European Parliament and of the Council¹⁵. Regulation (EC) No 765/2008 on the accreditation of conformity assessment bodies applies horizontally, including to verifiers accredited under Regulations (EU) 2015/757 and (EU) 2023/1805 and Directive 2003/87/EC and to conformity assessment bodies accredited under this Regulation. Regulation (EC) No 765/2008 also covers situations where national accreditation bodies have the authority to take appropriate measures if a conformity assessment body is no longer competent to carry out a specific conformity assessment activity or if it has seriously breached its obligations.

¹⁵ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

- (39) Where disaggregated output data on greenhouse gas emissions from transport services have already been verified in accordance with specific rules set out by other Union legal acts, including, for the maritime sector, Regulation (EU) 2015/757 and the delegated acts adopted on the basis thereof or Regulation (EU) 2023/1805 and the delegated acts adopted on the basis thereof, and, for the aviation sector, Directive 2003/87/EC and the implementing acts adopted on the basis thereof, the data in question should be deemed to have been verified pursuant to this Regulation.

- (40) In order to allow for the efficient functioning of this Regulation and to supplement it where necessary with additional rules, 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 an amendment to the EN ISO standard and, if necessary, prohibiting the application of future amendments, assessing and excluding certain elements of the common methodology, adapting common metrics for output data on greenhouse gas emissions and establishing further methods and criteria for the 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-Making¹⁶. 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.

¹⁶ 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, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).

- (41) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission to lay down detailed provisions concerning requests to the European Committee for Standardisation to revise the EN ISO standard, the clarification of the common methodology, the establishment of rules and conditions to conduct the technical quality check of third-party databases, the establishment on the EU calculation tool, the certification of external calculation tools, and the verification of the output data. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹⁷.

¹⁷ 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 Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: <http://data.europa.eu/eli/reg/2011/182/oj>).

- (42) Since the objective of this Regulation, namely incentivising behavioural change by public bodies, enterprises and consumers to reduce greenhouse gas emissions from transport services, through the uptake and use of comparable and reliable greenhouse gas emission data of transport services, cannot be sufficiently achieved by the Member States without risking to introduce administrative obstacles on the internal market which entail additional costs and administrative burden for industries but can rather, by reason of the harmonising effect of the common methodology for calculating greenhouse gas emissions from transport services set out in this Regulation, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective,

HAVE ADOPTED THIS REGULATION:

Chapter I

General provisions

Article 1

Subject matter and scope

This Regulation establishes rules for the greenhouse gas emissions accounting of transport services that start or end on the Union territory, where disaggregated information on those emissions is calculated and disclosed, on a contractual or voluntary basis for commercial purposes, or where such calculation and disclosure are required by applicable Union or national law.

This Regulation applies to:

- (a) transport operators, transport service organisers and hub operators;
- (b) data intermediaries;
- (c) developers of calculation tools;
- (d) developers of third-party databases; and
- (e) conformity assessment bodies.

Article 2
Definitions

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

- (1) ‘greenhouse gas’ means a 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 the release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;
- (3) ‘greenhouse gas emissions accounting’ means the actions performed to quantify, through measurements and calculations, and used for reporting, greenhouse gas emissions;
- (4) ‘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 operations and hub operations;
- (5) ‘transport operation’ means operation of a vehicle in order to transport passengers and/or freight;
- (6) ‘hub operation’ means an operation in order to transfer freight or passengers through a hub;

- (7) '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;
- (8) '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;
- (9) 'primary data' means the quantified value of a process or an activity obtained from a direct measurement or a calculation based on direct measurements;
- (10) '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 values for greenhouse gas emission factors from national inventories, calculated data, estimates or other representative data and data obtained from proxy processes or estimates;
- (11) 'transport service organiser' means an entity that provides transport services within which the operation of some transport chain elements is subcontracted to one or more entities that operate them;
- (12) 'transport operator' means an entity that carries out transport operations involving carriage of freight or passengers, or both;
- (13) 'hub operator' means an entity that carries out hub operations involving carriage of freight or passengers;

- (14) ‘transport and hub entities’ means transport service organiser, transport operator and hub operator;
- (15) ‘data intermediary’ means a legal or natural person who provides information on greenhouse gas emissions from transport services that start or end on the Union territory, but who does not provide or organise those services;
- (16) ‘micro, small and medium-sized enterprises’ or ‘SMEs’ means microenterprises, small enterprises and medium-sized enterprises, as referred to in Commission Recommendation 2003/361/EC¹⁸;
- (17) ‘default value’ means a secondary data value drawn from a published source, which is taken as default where there is a lack of primary or modelled data;
- (18) ‘energy carrier’ means a substance or phenomenon that can be used to produce mechanical work or heat or to operate chemical or physical processes;
- (19) ‘modelled data’ means secondary data established by the 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 the use of a model provided through a calculation tool;

¹⁸ 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, ELI: <http://data.europa.eu/eli/reco/2003/361/oj>).

- (20) 'output data' means disaggregated data on greenhouse gas emissions from a transport service established by using the common methodology and input data set out by this Regulation;
- (21) 'vehicle' means a means of transporting passengers or freight, or both, in all transport modes;
- (22) 'greenhouse gas activity' means activity that results in a greenhouse gas emission;
- (23) 'greenhouse gas activity data' means a quantitative measure of a greenhouse gas activity;
- (24) 'greenhouse gas emission intensity' means a coefficient relating transport activity or hub activity to the greenhouse gas emission;
- (25) 'greenhouse gas emission factor' means a coefficient relating greenhouse gas activity data to the greenhouse gas emission;
- (26) 'well-to-wheel greenhouse gas emissions' means emissions representing the greenhouse gas impact stemming from the use of vehicles and the operation of transport hubs, and from the provision of energy to those services;
- (27) 'calculation tool' means an application, model or software allowing for the automatic calculation of greenhouse gas emissions from a transport service;

- (28) ‘external calculation tool’ means a calculation tool that is provided on the market by a third party for broad commercial or non-commercial use;
- (29) ‘carbon dioxide equivalent (CO_{2e})’ means a unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide;
- (30) ‘conformity assessment body’ means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) No 765/2008.

Chapter II

Common methodology

Article 3

Common methodology for calculating the greenhouse gas emissions from transport services

1. The greenhouse gas emissions from transport services shall be calculated on the basis of the common methodology within the meaning of EN ISO 14083:2023 – Greenhouse gases – Quantification and reporting of greenhouse gas emissions arising from transport chain operations (the ‘EN ISO standard’), in its updated version, as specified in this Chapter.
2. No later than ... [36 months from the date of application of this Regulation], the Commission shall assess the need for an adjustment of any component of the EN ISO standard.

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 EN ISO standard.
4. By way of derogation from paragraph 1 of this Article, the Commission shall adopt delegated acts in accordance with Article 17 of this Regulation to supplement this Regulation by identifying amendments to the EN ISO standard or to any component thereof referred to in paragraph 2 of this Article which create a manifest risk of incompatibility with the objectives of this Regulation and other applicable Union law, in particular with Regulation (EU) 2021/1119, and which shall therefore not apply.
5. The Commission is empowered to adopt implementing acts to request the European Committee on Standardisation to revise the EN ISO standard, based on the result of the assessment provided for in paragraph 2 of this Article and the compliance check provided for in paragraph 3 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).

6. The Commission is empowered to adopt implementing acts laying down detailed rules to clarify the common methodology referred to in paragraph 1 of this Article and 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 transport service is provided, and, where applicable, laying down other technical parameters related to the allocation of greenhouse gas emissions or the aggregation of data elements that are not explicitly explained in that common methodology. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).

Chapter III

Input data and its sources

Article 4

Use of primary and secondary data

1. Transport and hub entities and data intermediaries shall prioritise the use of primary data for calculating the greenhouse gas emissions from transport services.

A Member State may provide that the use of primary data be compulsory for transport operations on its territory carried out by transport and hub entities, the number of employees of which exceeds a specific threshold set by national law, where the transport service starts and ends on its territory. The Member State shall not apply such a requirement to cross-border transport operations, including to transport operations in transit through its territory, or to SMEs.

2. Without prejudice to the State aid rules, Member States may introduce administrative, financial or operational incentives to stimulate the use of primary data.
3. The use of secondary data for calculating the greenhouse gas emissions from a transport service shall be allowed under the following conditions:
 - (a) where default values for greenhouse gas emission intensities are derived from:
 - (i) the core Union database of default values for greenhouse gas emission intensities ('core Union database') referred to in Article 5; or
 - (ii) databases and datasets of default values for greenhouse gas emission intensities operated by third parties in accordance with Article 6;
 - (b) where default values for greenhouse gas emission factors for the transport energy carriers are derived from the central Union database of default values for greenhouse gas emission factors ('central Union database') referred to in Article 7;
 - (c) where modelled data rely on a model established in accordance with the common methodology referred to in Article 3(1), and, where appropriate, in accordance with the conditions for the use of secondary data set out in points (a) and (b) of this paragraph, and with the provisions regarding the use of calculation tools set out in Articles 8 and 11.

In conformity with the common methodology, where transport and hub entities perform an ex-ante calculation of greenhouse gas emissions from a specific transport service, they may use default values for greenhouse gas emission intensities established on the basis of primary data from a transport service of similar characteristics conducted by the same entities within the year preceding the ex-ante calculation.

4. When transport and hub entities and data intermediaries use as input data the primary data that have already been used as a basis to establish output data that have been verified under other Union legal acts by an accredited body referred to in Article 16, the verification referred to in Article 12(1) shall not be required to address the sources of the input data used for the calculation as referred to in Article 13(2), point (b).
5. When calculating greenhouse gas emissions from electricity consumed, transport and hub entities and data intermediaries may choose to use the market-based approach instead of the location-based secondary data, provided that the conditions set out in Annex J to the EN ISO standard are fulfilled.

Article 5

Core Union database of default values for greenhouse gas emission intensities

1. The Commission, with the technical assistance of the European Environment Agency and, where necessary, with additional and voluntary input of the Member States, shall, by ... [42 months from the date of entry into force of this Regulation], establish a core Union database. The Commission shall strive to include in the core Union database default values for greenhouse gas emission intensities for vehicle types typically used in the Union, in some or all Member States.
2. Where available and appropriate, the core Union database shall include default values for greenhouse gas emission intensities agreed by the Union, or in the interest of the Union, at international level.
3. The core Union database shall include a separate table for each mode of transport, in particular for maritime shipping default values for greenhouse gas emission intensities. The maritime shipping data shall be derived from the THETIS-MRV database and complemented, where applicable, with other sources of information, such as the FuelEU database established pursuant to Article 19(1) of Regulation (EU) 2023/1805.

4. When drawing up the default values for greenhouse gas emission intensities, the Commission shall:
- (a) apply the location-based approach provided for in the common methodology referred to in Article 3(1) and, where appropriate, take into account the unique features of different Member States;
 - (b) take into account the greenhouse gas emission factors that have been determined in accordance with Directive (EU) 2018/2001 of the European Parliament and of the Council¹⁹.
5. The Commission shall, with the technical assistance of the European Environment Agency, ensure the maintenance, regular update, continuous development, and an appropriate level of security, of the core Union database pursuant to paragraph 1, taking into account the evolution of the technological state-of-the-art in the transport sector, and any new methodological approaches for calculating greenhouse gas emissions. The Commission shall ensure the compatibility and consistency of the core Union database with existing Union legal acts. The Commission shall assess, at least on a yearly basis, the need to update the core Union database.

¹⁹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

Whenever default values for greenhouse gas emission intensities contained in the core Union database are updated, the Commission shall, without undue delay, make the updated default values publicly available. Transport and hub entities and data intermediaries shall use the latest available data to calculate and disclose their greenhouse gas emission information within 18 months of the date on which the update is made publicly available.

The obligation to use the updated default values referred to in the second subparagraph shall apply only to new output data to be calculated and disclosed after the update, without requiring the retroactive revision of information already published.

6. Access for the public to the core Union database, in order to consult or use default values for greenhouse gas emission intensities, shall be free of charge, and shall be provided in all the official languages of the institutions of the Union.

Article 6

Databases and datasets of default values

for greenhouse gas emission intensities operated by third parties

1. A developer of a third-party database or dataset shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensities included in that database or dataset. The Commission, with the technical assistance of the European Environment Agency, shall assess that application by conducting such technical quality check in accordance with the common methodology referred to in Article 3(1).

2. Only third-party databases and datasets of default values for greenhouse gas emission intensities that have been positively assessed pursuant to paragraph 1 of this Article shall be used for the purpose of deriving secondary data in accordance with Article 4(3), point (a)(ii). The Commission shall publish and maintain an updated list of the databases that set out the default values for greenhouse gas emission intensities operated by third parties of which it has given a positive assessment. That updated list shall be publicly available on a dedicated website.
3. The obligation for a technical quality check laid down in paragraph 1 shall apply from ... [12 months from the date of application of this Regulation]. A positive assessment pursuant to paragraph 2 shall be valid for two years.
4. No later than ... [48 months from the date of entry into force of this Regulation], the Commission shall adopt implementing acts establishing detailed rules and conditions to conduct the technical quality check referred to in paragraph 1 of this Article and conditions for a positive assessment pursuant to paragraph 2 of this Article. The implementing acts shall specify the timeframe within which the technical quality checks shall be conducted. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).

Article 7

Central Union database of default values for greenhouse gas emission factors

1. The Commission, with the technical assistance of the European Environment Agency and, where necessary, with additional and voluntary input of the Member States, relevant stakeholders and other sectoral Union bodies, shall, by ... [24 months from the date of entry into force of this Regulation], establish a central Union database. The Commission shall strive to include in the central Union database default values for greenhouse gas emission factors for transport energy carriers typically used in the Union, in some or all Member States.
2. When drawing up the default values for greenhouse gas emission factors, the Commission shall apply the location-based approach provided for in the common methodology referred to in Article 3(1) and, where appropriate, take into account the unique features of different Member States.

Without prejudice to the first subparagraph of this paragraph, the Commission shall take into account the greenhouse gas emission factors that have been determined in accordance with Directive (EU) 2018/2001.

3. Where available and appropriate, the central Union database shall include default values for greenhouse gas emission factors agreed by the Union, or in the interest of the Union, at international level.

4. The Commission shall, with the technical assistance of the European Environment Agency, ensure the maintenance, regular update and continuous development, and an appropriate level of security, of the central Union database pursuant to paragraph 1 of this Article, taking into account the need for adjustments to any component to the standard as referred to in Article 3(1), the evolution of the technological state-of-the-art in the transport sector, and any new methodological approaches for calculating greenhouse gas emissions. The Commission shall ensure the compatibility and consistency of the central Union database with existing Union legal acts.

Whenever default values for greenhouse gas emission factors contained in the central Union database are updated, the Commission shall, without undue delay, make the updated values publicly available. Transport and hub entities and data intermediaries shall use the latest available data to calculate and disclose their greenhouse gas emission information within 18 months of the date on which the update is made publicly available.

The obligation to use the updated default values referred to in the second subparagraph shall only apply to new output data to be calculated and disclosed after the update, without requiring the retroactive revision of information already published.

5. Access for the public to the central Union database, in order to consult or use default values for greenhouse gas emission factors for the transport energy carriers, shall be free of charge and shall be provided in all the official languages of the institutions of the Union.

Article 8
EU calculation tool

1. By ... [48 months from the date of entry into force of this Regulation], the Commission shall adopt implementing acts, to ensure that a user-friendly, free of charge, simplified EU calculation tool facilitating calculations based on primary data and enabling the use of default values for greenhouse gas emission intensities, where available and relevant, and of default values for greenhouse gas emission factors, in accordance with Article 4(3), points (a) and (b), respectively, is made publicly accessible to transport operators and is designed to support particularly micro, small and medium-sized transport operators. That EU calculation tool shall be updated periodically. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).
2. Where transport operators use the EU calculation tool for the establishment of output data, the verification referred to in Article 12(1) shall not be required to address the correctness of the calculation performed as referred to in Article 13(2), point (c).
3. To foster the widespread application of the EN ISO standard by transport operators, and in particular by SMEs, the EU calculation tool shall be accompanied by a manual, helping SMEs with the implementation of this Regulation and clearly explaining how to use the functionalities of the EU calculation tool. That manual shall be available in all official languages of the institutions of the Union.

Chapter IV

Output data and transparency

Article 9

Establishing output data on greenhouse gas emissions from a transport service

1. Output data shall be established by using the common methodology and input data in accordance with Articles 3 to 7.
2. The output data may be established using calculation tools. External calculation tools shall comply with the requirements laid down in Article 11.
3. The output data as a minimum 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 common 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.

4. The Commission is empowered to adopt delegated acts in accordance with Article 17 to supplement this Regulation by complementing the list of common metrics for output data referred to in paragraph 3 of this Article.

Article 10

Communication and transparency

1. Transport and hub entities and data intermediaries shall disclose output data in a clear and unambiguous manner, whenever possible, prior to the provision of a transport service or the conclusion of a transport contract. When transport and hub entities and data intermediaries disclose output data, in the communication accompanying that disclosure they shall include the statement ‘Greenhouse gas emissions calculated in accordance with Regulation (EU) 2026/...⁺’ in at least one of the official languages of the institutions of the Union, and where possible, also in an official language of the Member State on the territory of which the service is performed.
2. Transport and hub entities and data intermediaries may choose to display visibly the following information:
 - (a) whether their data is subject to the verification referred to in Article 12(1);
 - (b) whether they have exclusively used primary data for their calculations of output data;
 - (c) whether they have used the EU calculation tool referred to in Article 8.

⁺ OJ: please insert in the text the number of the Regulation in document ST 15614/25 (2023/0266(COD)).

3. Where output data are obtained and disclosed by a data intermediary which does not calculate emissions on the basis of separate arrangements, paragraph 1 of this Article and Article 9(3) shall apply. When disclosing output data, the data intermediary shall include a reference to the source of that output data.
4. Where primary data are used, transport and hub entities and data intermediaries shall be entitled to communicate that fact to any third party, provided that the use of primary data has been ascertained in accordance with the verification provided for in Articles 12 and 13.
5. Transport and hub entities and data intermediaries which calculate greenhouse gas emissions shall be able to provide evidence substantiating how the output data were established. That evidence shall be provided in accordance with the common methodology referred to in Article 3(1), and:
 - (a) it shall serve as a basis for the verification carried out in accordance with Articles 12 and 13;
 - (b) it shall be made available upon request of a competent authority designated under Union or national law, or another third party in so far as separate legal or contractual obligations apply;

- (c) where the verification is carried out in accordance with Articles 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.
6. The output data and the evidence referred to in paragraph 5 shall be established in a clear and unambiguous manner, in at least one of the official languages of the institutions of the Union. Where possible, they shall be made available in the form of a weblink, QR code or equivalent.
7. Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council²⁰.
8. Any recipient of output data and of the 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 to ensure that such output data and evidence may be accessed, processed and disclosed only when authorised.

²⁰ 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, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

Chapter V

Complementary measures

Article 11

Certification of external calculation tools

1. External calculation tools shall be certified by a conformity assessment body referred to in Article 14.
2. External calculation tool developers shall submit an application to a conformity assessment body as referred to in Article 14 that shall assess the compliance of the external calculation tool with the requirements laid down in Articles 3 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of the conformity of the external calculation tool with this Regulation. The certificate shall be valid for two years. 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 updated list of the external calculation tools that it has certified and of those for which it has restricted, suspended or withdrawn 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 Commission shall publish on its official website an easily accessible list of all external calculation tools that have been certified in accordance with paragraphs 1 and 2, as well as a link to the websites referred in paragraph 3.
5. The Commission shall adopt implementing acts laying down rules on the certification of external calculation tools and on the related certificate of conformity, including rules on the restriction, renewal, suspension and withdrawal of certification. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).

Chapter VI

Verification of greenhouse gas emission data and of calculations

Article 12

Scope of the verification

1. The compliance of output data referred to in Article 9 with the requirements laid down in Articles 3 to 9 shall be verified by a conformity assessment body as referred to in Article 14.

2. Paragraph 1 shall apply to transport and hub entities and data intermediaries which calculate emissions, with the exception of SMEs. SMEs may undergo a verification pursuant to this Regulation upon their request.

Article 13

Verification activities

1. The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by transport and hub entities and data intermediaries which calculate emissions.
2. The conformity assessment body shall verify the compliance of the output data disclosed with the requirements laid down in Articles 3 to 9, and based on evidence referred to in Article 10(5). That verification shall address:
 - (a) the calculation methodology used;
 - (b) the sources of the input data used for the calculation;
 - (c) the correctness of the calculation performed;
 - (d) the common metrics applied.
3. Where external calculation tools are used, the conformity assessment body shall take into account their respective certificates of conformity as referred to in Article 11(2).

4. Where the verification identifies incorrect calculations or non-compliance with Articles 3 to 9, the conformity assessment body shall inform the transport and hub entities and the data intermediaries concerned thereof without undue delay. Those transport and hub entities and data intermediaries shall thereafter correct the calculation or remedy any non-conformities so as to enable completion of the verification.
5. The transport and hub entities and data intermediaries shall provide the conformity assessment body with any additional information that enables it to carry out the verification. The conformity assessment body may conduct checks during the verification 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 relevant requirements laid down in this Regulation and specifying whether the transport and hub entities and data intermediaries use primary data.
7. The conformity assessment body concerned shall draw up and maintain an updated list of the transport and hub entities and data intermediaries that have undergone the verification pursuant to this Article. By 31 March each year, the conformity assessment body shall notify that list to the Commission.

8. In cases where output data has already been verified under other Union legal acts laying down specific rules on the verification of output data, and ensuring compliance with the requirements laid down in this Regulation, such output data shall be deemed to have been verified pursuant to this Article.
9. The Commission shall adopt implementing acts laying down detailed rules on the verification of the output data, the appropriate frequency of that verification 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 related to the use of primary data referred to in Article 10(4). In laying down those rules, the Commission shall take due account of objective criteria, including the nature and scale of the transport service concerned, the relative risk of non-compliance, and the necessity of avoiding disproportionate administrative burdens. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 18(2).

Chapter VII

Accreditation

Article 14

Conformity assessment bodies

1. Conformity assessment bodies shall be accredited to carry out the certification or verification activities referred to in Articles 11, 12 and 13.
2. The conformity assessment body shall be independent from transport and hub entities and from data intermediaries applying for the certification or verification 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 certification or verification activities shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to certification or verification activities.
4. The conformity assessment body and its personnel shall carry out the certification or verification 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 judgment or the results of those 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 carry out the certification or verification 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 certification or verification activities.
7. Where a conformity assessment body subcontracts specific activities connected with certification or verification, or has recourse to a subsidiary, it shall take full responsibility for the activities carried out by subcontractors and subsidiaries wherever those activities are carried out, including by assessing and monitoring 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) of this Regulation shall be accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008.
2. Each Member State shall designate an authority that shall maintain an updated 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 to be performed by the national accreditation body referred to in paragraph 1.

3. By 31 March each year, the national accreditation body referred to in paragraph 1 shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information.
4. Where no specific provisions concerning the accreditation of conformity assessment bodies are laid down in this Regulation, Regulation (EC) No 765/2008 shall apply.
5. Without prejudice to Article 16, the Commission is empowered to adopt delegated acts in accordance with Article 17 to supplement this Regulation by establishing further methods and criteria for the accreditation of conformity assessment bodies.

Article 16

Verification under other Union legal acts including maritime and aviation sectors

1. The verifiers accredited pursuant to Article 16 of Regulation (EU) 2015/757 and the delegated acts adopted on the basis thereof, or pursuant to Article 14 of Regulation (EU) 2023/1805 and the delegated acts adopted on the basis thereof, may carry out the verification activities of conformity assessment bodies under Article 13 of this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation to carry out verification activities for the maritime sector.

2. The verifiers accredited pursuant to Article 15 of Directive 2003/87/EC and to the implementing acts adopted on the basis thereof, may carry out the verification activities of conformity assessment bodies under Article 13 of this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation to carry out verification activities for the aviation sector.
3. The verifiers referred to in paragraphs 1 and 2 of this Article shall inform the authority referred to in Article 15(2) of their intention to carry out the verification activities of conformity assessment bodies under this Regulation before carrying out their first verification under this Regulation.

Chapter VIII

Delegated and implementing acts

Article 17

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 referred to in Article 3(4), Article 9(4) and Article 15(5) shall be conferred on the Commission for an indeterminate period of time from ... [the date of entry into force of this Regulation].

3. The delegation of power referred to in Article 3(4), Article 9(4) and Article 15(5) 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.
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 3(4), Article 9(4) or Article 15(5) 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 18
Committee procedure

1. The Commission shall be assisted by a committee. That committee shall be 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 19
Evaluation and report

The Commission shall carry out an evaluation of this Regulation in light of the objective that it pursues and present a report on the main findings to the European Parliament and the Council by ... [4 years from the date of application of this Regulation].

The report referred to in the first subparagraph shall include:

- (a) an analysis of the consequences for the transport and hub entities and data intermediaries regarding the administrative costs related to the implementation of this Regulation;
- (b) an assessment of how to further incentivise the use of primary data;

- (c) an analysis of the effects of a mandatory requirement to quantify and disclose greenhouse gas emissions, in accordance with this Regulation as applicable to transport and hub entities;
- (d) an assessment of the feasibility of accounting for air pollution caused by transport services;
- (e) an assessment of the actions taken to ensure that this Regulation is fully accessible;
- (f) an analysis of how data intermediaries disclose output data pursuant to this Regulation and the possible effects of that disclosure on the choices made by public bodies, enterprises and consumers;
- (g) an assessment of the feasibility of supplementing the common methodology to also account for greenhouse gas emissions related to vehicle production, maintenance and disposal; such assessment shall include a report on the progress made at the International Organization for Standardization to develop a globally accepted standard based on life-cycle emissions.

Article 20

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 ... [54 months from the date of entry into force of this Regulation].

However, Article 3(4), (5) and (6), Article 5(1), Article 6(4), Article 7(1), Article 8(1) and (3), Article 9(4), Article 11(5), Article 13(9) and Article 15(5) 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 ..., ...

For the European Parliament
The President

For the Council
The President
