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REPORT

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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 - General approach

I. INTRODUCTION

1. On 14 July 2023, the Commission submitted the above-mentioned proposal (hereafter “CountEmissionsEU”), as part of the Greening Freight Transport package, to the European Parliament and to the Council.
2. The Greening Freight Transport package is proposed in the context of the European Climate Law to improve the performance of freight transport and contribute to achieve climate neutrality by 2050.

3. CountEmissionsEU sets out a common regulatory framework¹ for accounting of greenhouse gas emissions of transport services within and across the modes to provide better and comparable information to users so that they can choose the most sustainable transport options. This framework only imposes the requirement to use the common framework when an entity providing or organising a transport service chooses or is required by contract or in support of other specific measures taken by industry and public authorities to both calculate and disclose greenhouse gas emissions data for this service.

II. EXAMINATION BY THE OTHER INSTITUTIONS

4. On 12 October 2023, the European Parliament's Joint Committee appointed Ms Barbara Thaler (EPP, AT) from the Transport and Tourism Committee (TRAN) and Mr Pascal Canfin (Renew, FR) from the Environment, Public Health and Food Safety Committee (ENVI) as rapporteurs. The draft report is expected to be tabled early December and a vote in plenary is currently planned in April 2024.
5. On 25 October 2023, the European Economic and Social Committee adopted its opinion on CountEmissionsEU.²
6. On 1 November 2023, the Czech Parliament adopted a resolution on the Greening Freight Transport Package.³

¹ Based on EN ISO standard 14083:2023, published by the European Committee for Standardisation in April 2023, and transposing ISO standard 14083:2023 (hereafter "standard"), <https://www.cencenelec.eu>.

² [DM Search v4.6.0 \(europa.eu\)](#)

³ ST 15758/23

III. STATE OF PLAY IN THE COUNCIL

7. CountEmissionsEU is based on the results of an impact assessment.⁴ CountEmissionsEU and the impact assessment were presented and thoroughly examined with the help of the indicative checklist⁵ at the Working Party on Transport – Intermodal Questions and Networks on 8 September 2023. Delegations did not raise major concerns on the impact assessment.
8. The Working Party examined CountEmissionsEU in detail and discussed several compromise proposals put forward by the Presidency on 3 and 20 October, 10, 20, 21 and 24 November 2023.
9. All delegations expressed their general support for the objectives of CountEmissionsEU. A number of changes have been made to address comments from delegations, as follows.

Interplay with other EU legislations

10. Several delegations underlined the administrative burden resulting from the duplication of rules for the calculation, verification and reporting of greenhouse gas emissions under several pieces of EU legislation.
11. To address these concerns, the Presidency introduces the possibility to use data verified, under CountEmissionsEU or other existing Union legislation, by an accredited body, if such data is available at the same aggregation level as the one required by CountEmissionsEU. The Commission is empowered to lay down uniform conditions for the application of this provision.

⁴ ST 11821/23 ADD2-4

⁵ WK 10784/23

12. Moreover, in order to preserve the consistency of the accounting of the greenhouse gas emissions of transport services in Union legislation, such accounting, to be used pursuant to other EU acts, such as RefuelEU⁶, may be based on the rules established by CountEmissionsEU, under the conditions set out by those acts.
13. Conversely, data collected in the “Thetis-MRV” database⁷ and in the FuelEU Maritime database⁸ will feed into the Core EU database of default values for greenhouse gas emissions intensity established by CountEmissionsEU.
14. Finally, verifiers accredited under FuelEU Maritime⁹ and EU Maritime MRV¹⁰ for greenhouse gas emissions of shipping and under EU ETS¹¹ for greenhouse gas emissions of aviation, are deemed to be accredited under CountEmissionsEU.

Support to small and medium-sized enterprises

15. Small and medium-sized enterprises (hereafter “SMEs”) are not required to verify their calculation of greenhouse gas emissions. Nevertheless, several delegations are concerned with the administrative burden and costs brought by CountEmissionsEU for SMEs.
16. To address these concerns, the Presidency proposes to empower the Commission to elaborate, within 36 months after the entry into force of CountEmissionsEU and through implementing acts, a calculation tool for so-called output data.

⁶ Regulation (EU) 2023/2405.

⁷ Established by Regulation (EU) 2015/757.

⁸ Established by Regulation (EU) 2023/1805.

⁹ Regulation (EU) 2023/1805.

¹⁰ Regulation (EU) 2015/757.

¹¹ Article 15 of Directive 2003/87/EC.

17. Moreover, the Presidency proposes that the Commission, taking into account existing guidelines adopted at national level, adopt guidelines to foster the widespread application of the standard and to help SMEs with the implementation of CountEmissionsEU.
18. Finally, the Presidency added a recital inviting the Commission, in cooperation with the European and national standardisation bodies, to facilitate access to the standard.

Information of users

19. Information on greenhouse gas emissions may be disclosed after the provision of the transport service where communications between companies require a more detailed level of information, notably in the context of logistics chains and subcontracting relationships.

Core and Central EU databases

20. By construction, EU databases of default values for emission intensity and emission factors established by CountEmissionsEU follow the so-called “location-based approach” in accordance with the standard. However, where appropriate, the Core and Central EU databases shall also reflect national features. In addition, internationally agreed data approved by the EU shall be included in the Core and Central EU databases and used for calculation and reporting of operations that cross at least two Member States unless more precise data is available in the Core and Central EU databases.
21. The Core and Central databases shall be established by the Commission and the European Environmental Agency and complemented with voluntary additional input from Member States where necessary.
22. Finally, access to the Core and Central EU databases is public and free of charge and available in all EU languages.

Possibilities for stricter rules

23. Some Member States have already in place stricter rules for the accounting and reporting of greenhouse gas emissions. In order to avoid any backsliding, the compromise introduces the possibility for a Member State to make compulsory the use of primary data, instead of secondary data, for transport operations starting and ending on its territory, carried out by companies above a certain number of employees to be determined under national law. However, such a requirement will not apply to cross-border operations or transport operations carried out by SMEs.
24. Moreover, the Presidency suggests that the Commission, in the context of its evaluation of CountEmissionsEU, assesses the necessity and feasibility of establishing full life cycle-based greenhouse gas emissions of transport operations. The Commission should also assess the necessity and feasibility of making the reporting of greenhouse gas emissions mandatory.

Implementing acts

25. The Presidency suggests empowering the Commission to adopt, instead of delegated acts, implementing acts in accordance with the examination procedure for:
- excluding amendments or components of the standard from CountEmissionsEU methodology;
 - requesting the European Committee on Standardisation to revise the standard;
 - defining metrics, taking into account the greenhouse gas emission intensity coefficients as defined in the standard.
26. At its meeting on 24 November, the Working Party generally supported the latest compromise, and only minor editorial comments were incorporated in the text set out in the Annex.

27. At the meeting of Permanent Representatives Committee on 29 November, the Presidency proposed to clarify in the text that the guidelines, adopted by the Commission pursuant to Article 18a to help in the implementation of the Regulation, are published in all EU official languages in the Official Journal.
28. The Commission supported the work of the Presidency. However, the Commission expressed some concerns on certain aspects of the compromise. The Commission notably regrets the linkages created by the compromise between CountEmissionsEU and other pieces of EU legislation and the mandate given to the Commission to elaborate a calculation tool. At this stage of the procedure, the Commission maintains a procedural reservation on all amendments to its proposal.
29. The compromise text received the support of a large majority of Member States. Slovenia maintains a scrutiny reservation. The Permanent Representatives Committee endorsed the compromise text in preparation of the Council.

IV. CONCLUSIONS

30. In light of the above, the Council (Transport, Telecommunications and Energy) is invited to agree on a General Approach at its meeting on 4 December 2023.

2023/0266 (COD)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the accounting of greenhouse gas emissions 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 procedure,

¹ [OJ C , , p.]

² [OJ C , , p.]

Whereas:

- (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 Deal³ for transport, and the European Climate Law. This Regulation participates in the action undertaken by the EU towards a green transition alongside other EU acts or initiatives including the proposal for a directive on empowering consumers in the framework of the green transition.
- (3) Despite growing interest of transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market.

³ Communication from the Commission to the European Parliament, the Council, the European Economic And Social Committee and the Committee of the Regions; The European Green Deal; COM(2019) 640 final

- (4) In 2011 the European Commission adopted the White Paper on transport⁴ 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 greenhouse gas emissions from transport and logistical operations.
- (5) The Sustainable and Smart Mobility Strategy of December 2020⁵ 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 greenhouse gas emissions 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.

⁴ WHITE PAPER Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport system; COM/2011/0144 final

⁵ Communication from the Commission to the European Parliament, the 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

- (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.
- (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 Directive⁶ and Regulation on European environmental economic accounts⁷. 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.
- (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.

⁶ 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](#))

⁷ 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](#))

- (12) EN ISO standard 14083:2023, published by the European Committee for Standardisation⁸ 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, or well-to-wake for the maritime and aviation transport sectors, 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 and the national standardisation bodies of the Member States, should strive to provide access to this standard free of charge or at reduced rate to the transport sector in its official and authentic version as well as a translation in the official languages of the Union to make this Regulation more accessible to all those that are subject to this Regulation.
- (13) Attention should be paid not to deviate from the 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 may request the European Committee for Standardisation to revise the standard accordingly. The application of an amendment or of a component creating a manifest risk of the incompatibility with the objectives of this Regulation and other applicable Union rules should be excluded.

⁸ <https://www.cencenelec.eu>

- (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. 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 accounting of greenhouse gas emissions, a Member State may provide that the use of primary data is compulsory for transport operations on its territory by entities whose number of employees exceeds a certain 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 Small and Medium-sized Enterprises, the Member State should not apply such a requirement to cross-border transport operations and transport operations in transit through its territory or to Small and Medium-sized Enterprises as defined in Commission Recommendation 2003/361/EC.
- (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.

- (16a) In order to reduce administrative burden and duplication of calculations, entities may use primary or secondary data accounted at the same level of aggregation as the one required by this Regulation which are deemed as having been verified pursuant to this Regulation or which have been verified under other existing Union legislation by an accredited body.
- (17) A core EU database of default values for greenhouse gas emission intensity should be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation. The core EU database should include a separate table for each mode of transport and the shipping default greenhouse gas emission intensity data should be derived from the “Thetis-MRV” database or “Fuel EU database”. Other relevant databases and datasets operated by third parties should also 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.

- (18a) The core EU database of default values for greenhouse gas emission intensity and the central EU database of default greenhouse gas emission factors should in particular include greenhouse gas emission intensity values and factors, respectively, agreed by the Union, or in the interests of the Union, at international level. However, given the sectorial, national and regional specificities of default values across the Union, the core EU database of default values for greenhouse gas emission intensity should reflect vehicle and vessel types typically used in the Member States. That database and the central EU database of default greenhouse gas emission factors should also reflect unique features in different Member States.
- (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 necessary, Member States may provide the European Environmental Agency with additional input.
- (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) 2015/757⁹ and Directive 2003/87/EC¹⁰ 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 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 amount 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) 2019/1242¹¹ and Regulation (EU) 2019/631¹² or Regulation (EU) 2023/1805¹³. 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.
- (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.

⁹ 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](#))

¹⁰ 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](#))

¹¹ 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](#))

¹² 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](#))

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 (Text with EEA relevance.) (OJ L 234, 22.9.2023, p. 48–100).

- (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.
- (23a) Disclosure of information on greenhouse gas emissions before the provision of a transport service is essential to encourage an informed choice on the part of citizens. However, information on greenhouse gas emissions may be disclosed after the provision of the transport service in duly justified cases where communications between companies require a more detailed level of information, notably in the context of logistics chains and subcontracting relationships.
- (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 should 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. In order in particular to facilitate the implementation of this Regulation by SMEs, to limit the complexity of the calculation and to reduce the administrative and financial burden on SMEs, to achieve uniform implementation in the accounting for the most typical services and to increase data transparency, the Commission should develop calculation tools for the establishment of output data.
- (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 data on greenhouse gas emissions data of transport services has already been verified in accordance with specific rules set out by other Union acts, including, for the aviation sector, Directive 2003/87 and the delegated and implementing acts adopted on the basis thereof, 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 the data in question should be deemed as having been verified pursuant to this Regulation.
- (29a) In order to preserve the consistency of the accounting of the greenhouse gas emissions of air transport services in Union legislation, data relating to greenhouse gas emissions of transport services, to be included in databases established pursuant to other EU acts in the transport sector or to be used pursuant to such acts, such as Regulation (EU) 2023/2405 and the implementing acts adopted on the basis thereof, may, under the conditions set out by those acts, be based on the rules for the accounting of the greenhouse gas emissions of transport services established by 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 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-Making¹⁴. 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.
- (31) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers concerning requests to the European Committee for Standardisation to revise EN ISO standard 14083:2023, the exclusion of application of certain amendments or components of that standard, the use of primary or secondary data verified by an accredited body under other existing Union legislation, the definition of applicable data metrics expressing greenhouse gas emissions output data, clarification of the reference methodology establishing rules to conduct the technical quality check of external databases of default values, the elaboration and certification of calculation tools and the verification of the greenhouse gas emissions data, and to complement the list of metrics 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 Council¹⁵.

¹⁴ 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](#))

¹⁵ 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](#)).

- (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) In the context of the evaluation of this Regulation, the Commission should assess 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 greenhouse gas emissions, since a full carbon footprint approach (life cycle based GHG-emissions) as intended in the White Paper on transport of 2011 and the Sustainable and Smart Mobility Strategy of December 2020, requires that the upstream chain and the end-of-life emissions are included. In addition, the Commission should assess the necessity and feasibility of making compulsory the reporting of information in line with EN ISO 14083:2023 standard.

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 in particular to:

- (a) Entities 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 third parties;
- (b) developers of calculation tools;
- (c) developers of third party databases; and
- (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.

Article 3

Definitions

For the purposes of applying 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 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” means coefficient relating greenhouse gas activity data with the greenhouse gas emission;

- (18) “well-to-wheel greenhouse emissions” means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy provision, including emissions from hubs and refrigerants. For the maritime and aviation transport sectors, it means well-to-wake greenhouse emissions.
- (19) “tank-to-wheel emissions” means 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.
- (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 765/2008¹⁶.

¹⁶ 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, as specified by 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 referred to in Article 19(2) 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 and the need for a subsequent adjustment.
4. By way of derogation from paragraph 1, the Commission shall, by means of implementing acts in accordance with Article 17, identify the amendments referred to in paragraph 3 or of the components referred to in paragraph 2 which create a manifest risk of the incompatibility with the objectives of this Regulation and other applicable Union rules and which therefore shall not apply.
5. The Commission is empowered to adopt implementing acts in accordance with Article 17 to 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.

6. The Commission is empowered to adopt implementing acts in accordance with Article 17 to 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.

7. Data relating to greenhouse gas emissions of transport services, to be included in databases established pursuant to other EU acts in the transport sector or to be used pursuant to such acts, may be based on the standard and rules for the accounting of the greenhouse gas emissions of transport services referred to in paragraph 1, under the conditions set out by those acts.

CHAPTER III

INPUT DATA AND SOURCES

Article 5

Use of primary and secondary data

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

A Member State may provide that the use of primary data is compulsory for transport operations on its territory by entities whose number of employees exceeds a certain 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 operations in transit through its territory and to Small and Medium Enterprises referred to in Commission Recommendation 2003/361/EC¹⁷.

¹⁷ 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).

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 methodology referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate.
3. Without prejudice to paragraph 1, second subparagraph, of this Article, entities referred to in Article 2, point (a) may use primary or secondary data, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union legislation by an accredited body referred to in Article 15a provided that such data is available at the same aggregation level as the one required by this Regulation.

The Commission shall adopt implementing acts in accordance with Article 17 laying down detailed rules on the conditions of application of this paragraph.

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 and voluntary input of the Member States, shall before [date: 42 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 vehicle and vessel types typically used in some or all Member States.

Those default values shall reflect the location-based approach mentioned in the standard referred to in Article 4(1) and, where appropriate, unique features in different Member States.

Where available, the core EU database shall include greenhouse gas emission intensity values agreed by the Union, or in the interests of the Union, at international level. Those values shall be used as default values for the calculation and disclosure of greenhouse gas emissions of transport operations that cross at least one border between two Member States unless more precise default values are available in the core EU database.

1a. The core EU database shall include a separate table for each mode of transport, in particular for shipping default greenhouse gas emission intensity data. The shipping default greenhouse gas emission intensity data shall be derived automatically 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. 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 Commission shall assess the need to update the database at least on a yearly basis.

Whenever default values for greenhouse gas emission intensity contained in the database are updated, the Commission shall promptly ensure that such update is made publicly available. In that case, entities shall, where necessary, update output data established pursuant to Article 9 before the expiration of a 3-year time-limit.

Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public, free of charge, and in all EU official languages.

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 Article 4(1) of this Regulation.
2. Only databases and datasets of default emission intensity values that have been positively assessed by the Commission further to the technical quality check referred to paragraph 1 may be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii).
3. The obligation laid down in paragraph 1 shall apply as from [24 months after the date of referred to in Article 19(2)]. A positive assessment pursuant to paragraph 2 shall be valid for two years.
4. No later than 48 months after the date of entry into force of this Regulation, the Commission shall adopt implementing acts in accordance with Article 17 to lay down detailed rules for the uniform implementation of this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1 and conditions for a positive assessment pursuant to paragraph 2.

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 and voluntary 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 some or all Member States.

Those default greenhouse gas emission factors shall reflect the location-based approach in the reference methodology for calculating greenhouse gas emissions and, where appropriate, unique features in different Member States.

Where available, the central EU database shall include greenhouse gas emission factors agreed by the Union, or in the interests of the Union at international level. Those emission factors shall be used as default emission factors for the calculation and disclosure of greenhouse gas emissions of transport operations that cross at least one border between two Member States unless more precise default emission factors are available in the central EU database.

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 need for any adjustments to the standard as referred to in 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.

Whenever default greenhouse gas emission factors contained in the database are updated, the Commission shall promptly ensure that such update is made publicly available. In that case, entities shall, where necessary, update output data established pursuant to Article 9 before the expiration of a 3-year time-limit.

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, free of charge and in all EU official languages.

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 calculation tools. For that purpose, only external calculation tools certified pursuant to Article 11 or the tool referred to in paragraph 3 may be used.
3. Before [36 months after the entry into force of this Regulation], the Commission shall, by means of implementing acts in accordance with Article 17, elaborate a calculation tool for the establishment of output data.
4. The tools referred to in paragraph 2 may be used to calculate metrics or other data to be included in databases established pursuant to other EU acts in the transport sector, under the conditions set out by those acts.
5. The output data shall as a minimum consist of total mass of carbon dioxide equivalent (CO₂e) per transport service, and, in relation to a type of transport service concerned, applicable data metrics expressing greenhouse gas emissions output data, as recommended in the standard referred to Article 4(1) and defined in accordance with the second subparagraph of this paragraph.

In order to ensure uniform implementation of the first subparagraph of this paragraph, the Commission shall, by means of implementing acts adopted in accordance with Article 17, define the data metrics referred therein for freight transport, freight hub throughput, passenger transport and passenger hub throughput. To that end, the Commission shall take into account the greenhouse gas emission intensity coefficients as defined in the standard referred to in Article 4(1).

Article 10

Communication and transparency

1. Concerned entities shall disclose output data in a clear and unambiguous manner before the provision of a transport service. In duly justified circumstances, output data may be disclosed after the provision of the transport service. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement “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(5) 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 provided that the use of primary data has been ascertained in the framework of the verification process provided for in 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;
 - (b) it shall be made available upon request of a competent authority designated under national or Union law, 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 4 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 Council¹⁸.
7. Any recipient of output data and of evidence referred to in paragraph 4, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.

¹⁸ 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](#))

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.
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, 5 and 9 of this Regulation.
2. 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/EC¹⁹. 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 conformity assessment body shall verify the compliance with the requirements laid down in Articles 4, 5 and 9, and based on evidence referred to in Article 10(4). This verification shall address:
 - (a) the calculation methodology used;

¹⁹ 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).

- (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(2).
 4. Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4, 5 or 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 this Article. By 31 March each year, the conformity assessment body shall notify that list to the Commission.

8. Where output data has already been verified under other Union acts laying down specific rules on the verification assessment of output data, 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.
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(4), and the communication rights associated with the use of primary data referred to in Article 10(3).

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.
7. 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) 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.
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 to Article 15a, 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. For the maritime sector, the verifiers accredited pursuant to Article 14 of Regulation (EU) 2023/1805 and the delegated acts adopted on the basis thereof, or Article 16 of Regulation (EU) 2015/757 and the delegated acts adopted on the basis thereof, may perform the duties of conformity assessment bodies under this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation.
2. For the aviation sector, the verifiers accredited pursuant to Article 15 of Directive 2003/87/EC and to the implementing acts adopted on the basis thereof, may perform the duties of conformity assessment bodies under this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation.

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 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*].
3. The delegation of power referred to in 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.
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. A delegated act adopted pursuant to 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, including assessing the need for a full carbon footprint approach and proposing adequate further action 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, taking into account existing guidelines adopted at national level, adopt guidelines to foster the widespread application of the Standard referred to in Article 4(1) and to help small and medium sized enterprises with the implementation of this Regulation. Those guidelines shall be published in the Official Journal of the European Union.

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: 60 months after the entry into force of this Regulation*].
3. However, Article 4(5) and Article 4 (6), Article 6(1), Article 7(4), Article 9(5), 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
