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COVER NOTE

From: Mr Antonio DECARO, Chair of the EP Committee on the Environment, Climate and Food Safety Ms Elissavet VOZEMBERG-VRIONIDI, Chair of the EP Committee on Transport and Tourism

date of receipt: 4 December 2025

To: Mr Søren JACOBSEN, Deputy Permanent Representative of Denmark to the EU

Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the accounting of greenhouse gas emissions of transport services
- Letter from the EP Committees Chairs

Delegations are informed that the Chairs of the European Parliament Committees on the Environment, Climate and Food Safety (ENVI) and on Transport and Tourism (TRAN) have sent the attached letter, together with its Annex, to the Presidency.

Encl.: IM 1741 2026

E-MAIL



Committee on the Environment, Climate and Food Safety
Committee on Transport and Tourism
The Chairs

IM 1741 2026
12-02-2026

TRAN/ENVI/D/2025/35038

Mr. Søren JACOBSEN
Deputy Permanent Representative of Denmark to the EU
Chair of COREPER (I)
Council of the European Union
Rue de la Loi 175
1048 Brussels

D 104405 04.12.2025

Subject: Council's position in view of the adoption of the proposal for a Regulation on the accounting of greenhouse gas emissions of transport services (COM(2023)0441 - 2023/0266(COD)) - Early second reading agreement

Dear Mr Jacobsen,

We understand that at its meeting of 26 November 2025, COREPER decided to accept the outcome of the interinstitutional negotiations regarding the abovementioned Regulation.

We would like to inform you that should the Council transmit formally to the Parliament its position in the form as it stands in the annex, we will, in our capacity as Chairs of the two committees responsible - Committee on the Environment, Climate and Food Safety and the Committee on Transport and Tourism, recommend to the Plenary that the Council's position be accepted without amendment, subject to legal-linguistic verification, at Parliament's second reading.

At the same time, we would like to thank the Danish Council Presidency for the efforts made and the work accomplished to achieve an early second reading agreement on this file.

Yours sincerely,

Antonio DECARO
Chair, Committee on the Environment,
Climate and Food Safety

Elissavet VOZEMBERG-VRIONIDI
Chair, Committee on Transport and
Tourism

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,
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 latest, at the same time taking due account of the need to ensure a fair and inclusive transition, preserve continuous growth and strengthen the 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, to influence business decisions of transport organisers and operators, and lower the greenhouse gas emissions of public procurements. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change

¹ [OJ C , , p.]

² [OJ C , , p.]

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 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. In fact, SMEs face disproportionately more financial and administrative burdens when they decide to account their greenhouse gas emissions.

(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.

(5a) Greenhouse gases related to transport and logistics are emitted during the vehicle operation, the operation of transport and logistics hubs, the production of energy carriers, the manufacturing and end of life of a vehicle, and the construction and maintenance of transport

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

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 European Council, the European Economic And Social Committee and the Committee of the Regions; Sustainable and Smart Mobility Strategy – putting European transport on track for the future; COM(2020) 789 final

infrastructure.

(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 EU transport and hub entities and transport and hub entities from third countries, between transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among businesses, public bodies and other customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data.

(7) 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 national or Union law. This framework should facilitate 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 transport and hub 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. Indeed, in order to ensure that all relevant transport services are accounted for and guarantee a level playing field between EU 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 goods.

(9) This Regulation should apply to entities calculating and disclosing the greenhouse gas

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

(10) 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 method for calculating greenhouse gas emissions of transport services referred to in this Regulation. Consequently, 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

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)

methodological steps. It 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 be accepted by stakeholders.

(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation⁸ in April 2023, and transposing ISO standard 14083:2023, should 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, including an increased market uptake and comparability of data. The quantification of emissions is performed on a well-to-wheel basis, which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations.

(12a) The Commission, in cooperation with the European Committee for Standardisation and the national standardisation bodies of the Member States, is committed to ensure full access to this regulation.

(12b) Life-cycle emissions are generally considered to include the well-to-wheel greenhouse gas emissions, and emissions of vehicle production, maintenance and disposal, as well as infrastructure as far as relevant, as set out in Commission Recommendation (EU) 2021/2279. Life-cycle analysis can however lead to high implementation costs and expose transport and hub entities to accounting complexity, particularly for emissions stemming from infrastructure. For reasons of proportionality and scope, this regulation should not require the use of such approaches without an assessment that the Commission should conduct. Furthermore, with the objective of maintaining for the purpose of this Regulation a reference to globally recognized standards, progress achieved within the International Standardization Organization should be reported, as part of above-mentioned assessment, in its review of the 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, it is appropriate to assess the need for a possible adjustment of EN ISO 14083:2023 from the perspective of Union policies, including upcoming legislation. If these

⁸ <https://www.cencenelec.eu>

assessments conclude that an amendment to the standard or a component thereof creates a manifest risk of incompatibility with the objectives of this Regulation and other applicable Union law, in particular Union Climate law, the Commission should supplement the provisions of this Regulation by adopting delegated acts to exclude the amendment. In addition, if these assessments show a risk that certain part of the standard or its components 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 should be empowered to adopt implementing acts to request the European Committee for Standardisation to revise the standard accordingly.

(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 transport and hub entities, and data intermediaries 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.

(15a) Without prejudice to State Aid Rules, Member States are able to introduce incentives of an administrative, financial or operational nature to stimulate the use of primary data.

(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. Default values should be set and modelled

data be developed and updated in neutral and objective manner, based on trusted sources and adequate parameters. Databases should not contain default values that lead to the resulting emissions being structurally understated as compared to known real world values of comparable services. In such case, third-party databases should not receive a positive assessment following a technical quality check.

(16a) Union legal acts in the transport sector already establish rules on emissions verification requirements, notably Regulation (EU) 2023/1805 and Regulation (EU) 2015/757 for the maritime sector and Directive 2003/87/EC for the aviation sector. To reduce administrative burdens, it is appropriate that verifiers accredited under the aforementioned legal acts should be deemed accredited under this Regulation to carry out verification duties in the relevant sector they operate, provided they inform the designated national authorities of their intention to perform such duties under this Regulation. These conformity assessment bodies must 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 Council. The provisions of Regulation (EC) No 765/2008 on the accreditation of conformity assessment bodies apply horizontally, including to verifiers accredited under the aforementioned legal acts and to conformity assessment bodies accredited under this Regulation. This includes situations where national accreditation bodies have the authority to take appropriate measures if a body is no longer competent to perform a specific conformity assessment activity or has seriously breached its obligations.

(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. This database should provide enough granularity and reflect the sectorial, national, and regional specificities across the Union, and should include separate tables for each mode of transport. The Commission should ensure the regular update of the database by assessing at least on a yearly basis its necessity. The maritime shipping default greenhouse gas emission intensity data should be derived from the “Thetis-MRV” database or “Fuel EU database” complemented, where applicable, with other sources of information. However, given the sectorial, national and regional specificities of those default values across the Union, other relevant databases and datasets operated by third parties should be allowed on the condition that they undergo a technical quality check at Union level.

(18) When establishing greenhouse gas emission intensity of a transport service, greenhouse gas emission factors for transport energy carriers are required to derive estimates of greenhouse

gas emissions reflecting the amount of energy used in well-to-wheel perspective. Hence, a central EU database of greenhouse gas emission factors of energy carriers should be set up to guarantee the comparability and quality of input data.

(18a) A location-based approach, on the basis that a set of up-to-date and accurate intensity values is ensured for the different Member States, should be encouraged when quantifying emissions related to the usage of electricity on the basis of up-to-date and accurate emissions intensity values for each Member State. Where appropriate and mature, a market-based approach could be applied, provided the conditions set out in Annex J of the standard EN ISO 14083:2023 are fulfilled.

(18b) The core EU database of default values for greenhouse gas emission intensity and the central EU database of default greenhouse gas emission factors should, where available and appropriate, include default values agreed by the Union, or in the interests of the Union, at international level. Given the sectorial, national and regional specificities across the Union, the core and central EU databases should reflect vehicle types and energy carriers typically used in the Union, in some or all Member States. Those databases 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 established by this Regulation, 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, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law. Where necessary, Member States may provide the Commission 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,

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

calculation and annual reporting of greenhouse gas emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC are to a certain extent complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions of transport services, for distance travelled or 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, Regulation (EU) 2019/631¹², Regulation (EU) 2023/1805¹³, or Regulation (EU) 2023/2405¹⁴. Given it is appropriate that a common standard is referred to across all relevant transport EU legislation, the Commission should strive to ensure the compatibility and consistency of this Regulation with existing Union legislation and forthcoming initiatives. In particular, the Commission should strive in forthcoming initiatives and in any secondary legislation to require any accounting of transport service greenhouse gas emissions on a disaggregated level to be based on the methodology referred to in this Regulation.

(21a) For the purpose of facilitating accurate data collection, subsequent calculations, and the use of primary data by SMEs, the provision of the access to in-vehicle data should be considered in the context of any upcoming legislative proposal related to the access to vehicle 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.

(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

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).

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>)

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) The disclosure of information regarding greenhouse gas emissions prior to the provision of a transport service is crucial to encourage an informed decision-making process by citizens and influences procurement by public authorities and business decisions of transport and hub entities organising and providing these services on the market. Therefore, information on greenhouse gas emissions related to a specific transport service should be disclosed, whenever possible, before the provision of the transport service. However, information on greenhouse gas emissions may be revealed after the provision of the transport service, particularly when communications between companies need a more detailed level of information, notably in the context of logistics chains and subcontracting contract relationships, or for the purpose of using primary data.

(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.

(26a) 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 small and medium-sized transport operators. The tool should be developed in line with the reference 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 greenhouse gas emission intensity values derived from the databases recognised under this Regulation. It should be accompanied by a manual helping with the implementation of the regulation and explaining how the tool functions. The tool should be periodically updated. The tool should address the data gap in the information chain, promote uniform accounting of greenhouse gas emissions for the most typical 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.

(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. Specifically, it should lay down detailed conditions governing the verification processes, irrespectively whether one-off or regular service, including the appropriate frequency of checks and procedural modalities, 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 it, especially to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation. The verification of output data should include the comparability of such 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 EN ISO 14083:2023.

(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 disaggregated output data on greenhouse gas emissions 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.

(30) In order to allow for the efficient functioning of this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of assessing and excluding certain elements of the reference methodology, adapting metrics for output greenhouse gas emissions data and establishing further methods and criteria of accreditation of conformity assessment bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making¹⁵. 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, clarification of the reference methodology, the

¹⁵ 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)

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 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 Council¹⁶.

(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.

HAVE ADOPTED THIS REGULATION

¹⁶ 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).

CHAPTER 1 GENERAL PROVISIONS

Article 1

Subject matter and scope

This Regulation establishes rules for the accounting of the greenhouse gas emissions 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 national or Union law.

This Regulation applies to:

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

Article 3

Definitions

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

- (1) “greenhouse gas” means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds;
- (2) “greenhouse gas emission” means release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;
- (3) “carbon dioxide equivalent (CO₂e)” means unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide

- (4) “greenhouse gas emissions accounting” means the actions performed to quantify, through measurements and calculations, and used for reporting, greenhouse gas emissions;
- (5) “transport service” means transporting freight or a passenger from an origin to a destination; a transport service can imply one or multiple transport chain elements requiring both transport operation(s) and/or hub operation(s);
- (6) “transport operation” means operation of a vehicle in order to transport passengers and/or freight;
- (7) “hub operation” means operation in order to transfer freight or passengers through a hub;
- (8) “vehicle” means 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 transport and hub entities 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.
- (13) “data intermediary” means a legal or natural person, which does not provide or organise transport services in the Union, but provides information on those services.
- (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 transport activity or hub activity to 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 the use of vehicles and the operation of transport hubs, and from the provision of energy to those services.
- (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 765/2008¹⁷ of the European Parliament and the Council.
- (30a) “transport service organiser” means an entity that provides transport services within which the operation of some transport chain elements are subcontracted to one or more entities that operate them.
- (30b) “transport operator” means an entity that carries out transport operations involving carriage of freight or passengers, or both;
- (30c) “hub operator” means an entity that carries out hub operations involving carriage of freight or passengers;

¹⁷ 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 II of this Regulation.
2. No later than 36 months after the date referred to in Article 19(2), the Commission shall assess the need for an adjustment of any component of the standard referred to in paragraph 1.
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 delegated acts in accordance with Article 16, identify amendments referred to in paragraph 3 or of the components referred to in paragraph 2 which create a manifest risk of incompatibility with the objectives of this Regulation and other applicable Union rules, in particular with Regulation (EU) 2021/1119, 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.

CHAPTER III INPUT DATA AND SOURCES

Article 5

Use of primary and secondary data

1. Transport and hub entities, and data intermediaries 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 transport and hub 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/EC¹⁸.

- 1a. Without prejudice to State Aid Rules, Member States may introduce administrative, financial or operational incentives to stimulate the use of primary data.
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

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).

appropriate.

In conformity with the reference methodology referred to in Article 4, where a transport or hub entity performs an ex-ante calculation of greenhouse gas emissions of a specific transport service, it may use greenhouse gas emissions intensity values established on the basis of primary data from a transport service of similar characteristics conducted by the same entity within the year preceding the ex-ante calculation.

- 2a. When transport and hub entities, and data intermediaries use as input data primary data that have already been used as a basis to establish output data that has been verified under other existing Union legislation by an accredited body referred to in Article 15a, then the verification referred to in Article 12(1) does not need to address the source(s) of the input data used for the calculation as referred to in Article 13(2) point (b).
- 2b. When the conditions set within Annex J of the standard EN ISO 14083:2023 are fulfilled, transport and hub entities, and data intermediaries, may choose to use the market-based approach, instead of the location-based secondary data when quantifying greenhouse gas emissions from electricity consumed.

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 values for greenhouse gas emission intensities referred to in Article 5 (2), point (a)(i). The Commission shall strive to include default values for greenhouse emission intensities for vehicle types typically used in the Union, in some or all Member States.
 - 1a. Where available and appropriate, 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.
 - 1b. The core EU database shall include a separate table for each mode of transport, in particular for maritime shipping default greenhouse gas emission intensity data. The maritime shipping default greenhouse gas emission intensity 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.

1c. When developing the default greenhouse gas emission intensity values, the Commission shall:

(a) apply the location-based approach provided for in the reference methodology referred to in Article 4 and, where appropriate, take into account unique features of different Member States.

(b) take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.

2. The Commission shall ensure the maintenance, regular update, continuous development, and an appropriate level of security 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 intensities contained in the database referred to in paragraph 1 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 first 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.

3. Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be readily available, 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 in paragraph 1 shall be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii). The Commission shall publish and maintain an up-to-date list of the databases that set out the default values for greenhouse gas emission intensity operated by third parties to which it has given a positive assessment. The up-to-date list shall be publicly available on a dedicated website.
3. The obligation for a technical quality check laid down in paragraph 1 shall apply as from 12 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. The implementing acts shall specify the delay under which the technical quality checks shall be conducted.

Article 8

Central EU database of default greenhouse gas emission factors

1. By ... [24 months from the date of entry into force of this Regulation], the Commission with the technical assistance of the European Environmental Agency and, where necessary, with additional and voluntary input of the Member States, relevant stakeholders and other sectoral EU bodies, shall establish a central EU database of

default greenhouse gas emission factors referred to in Article 5(2), point (b). The Commission shall strive to include default values for greenhouse gas emission factors for energy carriers typically used in the Union, in some or all Member States.

- 1a. When developing the default greenhouse gas emission factors, the Commission shall apply the location-based approach provided for in the reference methodology referred to in Article 4 and, where appropriate, take into account unique features of different Member States.

Without prejudice to paragraph 1, take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.

- 1b. Where available and appropriate, the central EU database shall include greenhouse gas emission factor values agreed by the Union, or in the interests of the Union, at international level.
2. The Commission, with the technical assistance of the European Environmental Agency, shall ensure the maintenance, regular update and continuous development, and an appropriate level of security, 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 values for greenhouse gas emission factors contained in the database referred to in paragraph 1 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 first 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.

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 readily available, open to the public, free of charge and in all EU official languages.

Article 8a

EU Calculation tool

1. By 48 months after the entry into force of this Regulation, the Commission shall, by means of implementing acts in accordance with Article 17, ensure that a user friendly, free of charge, simplified calculation tool facilitating calculations based on primary data referred to in Article 5(1) and enabling the use of greenhouse gas emission factors and, where available and relevant, default greenhouse gas emission intensity values, in accordance with Articles 5(2)(a) and 5 (2)(b), is publicly accessible to transport operators and particularly designed to support small and medium-sized transport operators. This calculation tool shall be periodically updated.
2. Where transport operators use the EU calculation tool for the establishment of output data, the verification referred to in Article 12(1) does not need 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 standard by transport operators, and in particular by small and medium-sized enterprises, the calculation tool referred to in paragraph 1 shall be accompanied by a manual, helping small and medium-sized enterprises with the implementation of this Regulation and clearly explaining how to use the functionalities of the calculation tool. That document shall be available 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. 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 data metrics:
 - (a) mass CO₂e per tonne kilometre, or equivalent units, for freight transport;
 - (b) mass CO₂e per tonne or equivalent units, for freight hub throughput;
 - (c) mass CO₂e per passenger kilometre, or equivalent units, for passenger transport;
 - (d) mass CO₂e per passenger or equivalent units, for passenger hub throughput.
4. The Commission shall be empowered to adopt delegated acts in accordance with Article 16 to complement the list of metrics for output data referred to in paragraph 3.

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 before the provision of a transport service or the conclusion of the contract. When transport and hub entities, and data intermediaries disclose output data, in the communication accompanying this disclosure they shall include the following statement “Greenhouse gas emissions calculated in accordance with EU Regulation [reference to this Regulation]”, 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.
 - 1a. Transport and hub entities, and data intermediaries may choose to display visibly the

following information:

- (a) whether their data is subject to the verification;
 - (b) whether they have exclusively used primary data for their calculations of output data;
 - (c) whether they have used the EU calculation tool established by article 8a.
2. Where output data are obtained and disclosed by a data intermediary which does not calculate emissions 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), transport and hub entities, and data intermediaries 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. Transport and hub entities, and data intermediaries which calculate emissions 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 Council¹⁹.
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.

¹⁹ 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 an easily accessible list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2, as well as link to the websites referred in paragraph 3.
6. The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification.

CHAPTER VI
VERIFICATION OF GREENHOUSE GAS EMISSION DATA AND CALCULATION
PROCESSES

Article 12

Scope of the verification

1. Output data referred to in Article 9 shall be subject to verification of its conformity with the requirements laid down in Articles 4 to 9 of this Regulation.
2. Paragraph 1 shall apply to transport and hub entities, and data intermediaries which calculate emissions, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC²⁰. 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 transport and hub entities, and data intermediaries which calculate emissions.
2. The conformity assessment body shall verify the compliance with the requirements laid down in Articles 4 to 9, and based on evidence referred to in Article 10(4). This verification shall address:
 - (a) the calculation methodology used;
 - (b) the source(s) of the input data used for the calculation;
 - (c) the correctness of the calculation performed;
 - (d) the metrics applied.
3. Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article 11(2).

²⁰ 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).

4. Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the transport and hub entities, and data intermediaries concerned thereof without undue delay. Those transport and hub entities, or data intermediaries shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.
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 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 and specifying whether the transport and hub entities, or data intermediaries use primary data.
7. The conformity assessment body concerned shall draw up and maintain an up-to-date 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. 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, 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 associated with 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.

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 transport and hub entities, or data intermediaries 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) of the European Parliament and of the Council No 765/2008.
2. Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list publicly available on an official government website. A Member State may decide that such duty is performed by the national accreditation body referred to in paragraph 1.
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.
- 3a. Where no specific provisions concerning the accreditation of conformity assessment bodies are laid down in this Regulation, the relevant provisions of Regulation (EC) No 765/2008 shall apply.
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. 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 Article 13 of this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation to perform duties 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 perform the duties 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 perform duties for the aviation sector.

3. The verifiers in paragraphs 1 and 2 shall inform the authority referred to in Article 15(2) of their intention to perform the duties of conformity assessment bodies under this Regulation before the first assessment.

CHAPTER VIII
DELEGATED AND IMPLEMENTING POWERS

Article 16

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts as referred to in Article 4(4), Article 9(4) and Article 15(4) shall be conferred on the Commission for an undetermined period of time from [OP: Please insert a date: entry into force of this Regulation].
3. The delegation of power referred to in Article 4(4), Article 9(4) and Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Article 4(4), Article 9(4) and Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 17

Committee procedure

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

CHAPTER IX
FINAL PROVISIONS

Article 18

Report and review

The Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and present a report on the main findings to the European Parliament and the Council by [OP: please insert a date: 4 years after the Regulation is applicable].

The report referred to in paragraph 1 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 incentivize 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 the rules of this Regulation 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 observable effects of that disclosure on the choices made by businesses, public bodies and other customers.
- (g) an assessment of the feasibility of the inclusion in the methodology for calculating greenhouse gas emissions related to vehicle production, maintenance and disposal; the assessment shall include a report on the progress made into the International Standardization Organization to develop a globally accepted standard based on life-cycle emissions.

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: 54 months after the entry into force of this Regulation].
3. However, Article 4(2), Article 4(4), Article 4(5) and Article 4 (6), Article 6(1), Article 7(4), Article 8(1), Article 8a(1), Article 8a(3), Article 9(4), Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.

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

Done at Strasbourg,

For the European Parliament For the Council

The President The President