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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
Subject: Draft REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the greenhouse gas emissions accounting of transport services **(first reading)**  
- Adoption of the Council's position at first reading and of the statement of the Council's reasons

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1. On 11 July 2023, the Commission submitted its proposal<sup>1</sup>, based on Articles 91(1) and 100(2) TFEU, to the Council.
2. The European Economic and Social Committee delivered its opinion on 25 October 2023<sup>2</sup>.
3. The Committee of the Regions delivered its opinion on 1 February 2024<sup>3</sup>.
4. The European Parliament adopted its position at first reading on 10 April 2024<sup>4</sup>.

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<sup>1</sup> 11821/23 + ADD 1 to 4.

<sup>2</sup> OJ C, C/2024/890, 6.2.2024, ELI: <http://data.europa.eu/eli/C/2024/890/oj>.

<sup>3</sup> OJ C, C/2024/1982, 18.3.2024, ELI: <http://data.europa.eu/eli/C/2024/1982/oj>.

<sup>4</sup> 10601/24.

5. The Permanent Representatives Committee confirmed on 26 November 2025 the provisional agreement reached by the co-legislators on the above Regulation<sup>5</sup>, after informal contacts had taken place between the Council and the European Parliament.
6. On 4 December 2025, the European Parliament's Committees on the Environment, Climate and Food Safety (ENVI) and on Transport and Tourism (TRAN) confirmed the provisional agreement. Subsequently, their Chairs sent a letter to the Chair of the Permanent Representatives Committee stating that the European Parliament should, at its second reading, approve the Council's position at first reading (following a legal-linguistic revision) without amendments<sup>6</sup>.
7. The Permanent Representatives Committee is asked to suggest that the Council adopt its position at first reading, as set out in 15614/25, and the statement of reasons, as set out in 15614/25 ADD 1, as an 'A' item at a forthcoming meeting.

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<sup>5</sup> 6306/26.

<sup>6</sup> 6319/26.