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From:	General Secretariat of the Council
To:	Working Party on Transport - Intermodal Questions and Networks
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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 – Non-paper from the Presidency – Comments from Finland

Delegations will find in annex comments from **Finland** on the above subject.

11 September 2025

Written Comments from Finland – Count Emissions EU

Below are written comments to the non-paper from the Presidency regarding the Proposal for a Regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services.

As a general remark, we are still reviewing the Parliament's proposed changes and broadly support the Council mandate. We also find the Presidency's assessments in the non-paper well aligned. Finland supports the aim to harmonize emissions calculation and reporting in transport services. At the same time, we stress the importance of maintaining the voluntary nature of the framework: obligations should apply only when emissions are calculated and disclosed to third parties.

1. Data intermediaries

On data intermediaries (Q1), we support the Council mandate and the Presidency's views. We are still assessing the practical implications and would like to seek clarification to how in practice does the EP amendment regarding the scope change the Commission proposal.

Regarding reinforced communication obligations (Q2), we strongly support the Council mandate and are very cautious about any shift from a voluntary framework and posing additional reporting requirements to operators. This would cause added administrative burden.

2. Life Cycle Approach

On the life cycle approach (Q3), we consider its inclusion premature. There is no harmonized methodology or reliable data, and it goes beyond what is relevant for end customer decisions. At this stage, the regulation should remain focused on fuel-based emissions, being more compatible with current practices of CO2 emission calculation.

3. Use of primary vs. secondary data

Regarding the amendment proposing an obligation for larger companies to use primary data (Q4), we want to avoid additional burden for operators and are concerned about possible effects of discouraging them from using the CountEmissions EU framework entirely. We also emphasize the need to clearly define what is meant by primary data, if use of primary data is required. We prefer the Council approach, setting a priority for the use of primary data but leaving open the use of secondary data.

We can be flexible towards inclusion of a provision about the possibility of Member States to incentivize the use of primary data (Q5), as long as it remains non-binding in nature. Should the amendment be included rather in the recitals than articles, due to its non-binding wording?

4. Support for SMEs

Q6: This relates also to the Parliament proposal for mandating the use of primary data for larger companies (see comments to Q4). As a general principle, minimum level of primary data is important for reliable and comparable results, regardless of company size, and this should be encouraged. We would also like to make note that despite the level of data used, the data needs to be comparable.

Q7: On a general level, we support actions that increase the access to in-vehicle data but our understanding is that there have not been issues in getting primary data from OEM's as services. Thus, we would like to better understand the rationale behind this amendment.

Q8: We support the Council Mandate but are not opposing to providing for the Commission to monitor the risk of unfair market practices by presenting a dedicated report if it is seen necessary.

Q9: In our view, there are options in the market for calculation tools and we do not see the direct benefit of mandating the Commission to develop one. Possible effects to the market of calculation tools should be considered. Regarding the availability of the ISO standard, we support the Council general approach.

5. Penalties

On Q10, we support the Council mandate as a balanced compromise. We note that introducing penalties could make opting-in less attractive and add administrative burden. While we understand the Parliament's rationale, we believe that in the context of a voluntary regulation, this may not be the most effective approach.

6. Mandatory accounting of GHG emissions

We support the Council Mandate on this matter. We would like to reiterate our position, that we are cautious about any shift from the binding opt-in approach.

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