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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 Portugal

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

PT Comments

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
(WK 10773/2025 INIT)

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Preliminary Note

PT acknowledges the importance of a harmonized European methodology for the accounting of GHG emissions in transport, based on ISO 14083, as an instrument of transparency and comparability.

However, from the perspective **of civil aviation**, it is essential to maintain regulatory coherence at the international level.

The CORSIA regime of ICAO is based on reporting and verification of direct CO2 emissions from airlines' actual fuel consumption. At the Regional level, the Monitoring Verification and Reporting of carbon emissions are covered by the EU/ETS Cap-and-Trade regime.

Extending the European framework to a life-cycle perspective could introduce risks of greater regulatory fragmentation and an increase in the costs associated with new reporting obligations for national airlines, undermining the international harmonization efforts conducted under ICAO.

Regarding **the maritime-port sector** (already covered by demanding regimes such as the EU ETS Maritime, FuelEU Maritime, MRV Shipping and the IMO CII), it is essential to ensure that the new regulation does not create duplications, respects proportionality and guarantees fair competition conditions. Our comments/concerns regarding this sector are detailed in responses to the questions of the Presidency non-paper:

1. <u>Data Intermediaries</u>

Q1: What are the views of delegations regarding the extension of scope of the regulation to data intermediaries calculating and disclosing CO2 emission data?

The proposal to extend the scope of the regulation to digital data intermediation platforms raises serious concerns in the maritime-port sector

These entities are not operators nor transport organisers and, lacking direct access to primary data, tend to rely on averages or estimates, producing unreliable information. Assigning them autonomous responsibility for calculations would increase the risk of inaccurate results.

As regards the obligation for operators to report data directly to multiple platforms, this would create disproportionate administrative burdens.

As an alternative, PT argues that intermediaries should only have a dissemination role, limited to validated data made available through a single official database. In this way, transparency and comparability of information for users are ensured, without overburdening the sector with redundant costs.

Q2: What are the views of delegations regarding the reinforced communication obligations put on data intermediaries?

Even assuming that digital platforms may be included in the regulation, the additional obligations proposed prove excessive.

The mandatory classification of transport options, direct reporting to platforms, and independent verification of algorithms represent a disproportionate regulatory leap compared to the voluntary and harmonizing character initially envisaged by the Commission. They would turn the regulation into a heavy system, difficult to apply in practice, divergent from current market practices and generating higher costs without proportional gains in quality.

PT therefore argue that any reporting obligation should be progressive and calibrated, limited to the disclosure of officially validated data, ensuring comparability for consumers while avoiding overburdening operators.

2. Life Cycle Approach

Q3: The Presidency is seeking to understand delegation's views towards amending the methodological framework of Count Emissions EU to accommodate for the use of the Life Cycle Approach. In particular, the Presidency would appreciate if delegations could indicate whether they agree with the Presidency's understanding that the inclusion of Parliament's amendments regarding the Life Cycle Approach would be premature.

The rapid introduction of the Life Cycle Approach (LCA) is premature, as the maritime-port sector is already subject to multiple reporting regimes.

Adding, within just two years, the obligation to account for emissions from shipbuilding and dismantling would create a significant administrative burden. Moreover, much of the LCA data is dispersed across extra-European shipyards, mainly in China, Korea and Japan, and is not directly accessible, which undermines methodological reliability.

A five-year review is therefore more prudent, as it allows for the consolidation of the current methodology, testing its consistency with other European and international regimes and, in the meantime, the development of specific methodologies for ships and port infrastructures, in cooperation with EMSA, the IMO and ISO.

3. Use of primary vs. secondary data

Q4: What are the flexibilities of delegations regarding the EP mandate to impose the use of primary data, with the exception of SMEs?

The immediate imposition of the mandatory use of primary data for large companies is premature and disproportionate. Such a measure would entail significant additional costs, reduce sectoral flexibility, and make it impossible, for example, to present emission estimates before an actual voyage takes place — an essential element in logistics simulations, customer quotations, or multimodal planning. It would also duplicate regimes already in force (EU ETS Maritime, FuelEU, MRV Shipping).

PT accepts the principle of giving priority to primary data, but only as an initial guideline. We argue for the introduction of a progressive regime that would allow, in the medium term (three to five years), an assessment of the transition towards partial and limited mandatory use, restricted to specific segments.

Q5: Can delegations accept the EP proposal to empower the Member States to incentivise operators to use primary data?

PT accepts that Member States may have discretion to encourage the use of primary data, provided such measures are proportionate, voluntary and do not create competitive distortions. These incentives may take various forms, financial, administrative or regulatory, but must respect European coherence and not compromise system harmonisation. It is essential that such mechanisms support a gradual transition, without replacing the common approach or generating inequalities between operators from different Member States.

4. Support for SMEs

4a. SME subcontractors

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Q6: Without prejudice of the conclusion of CLS on the matter, can delegations confirm they see no difficulty to accept the EP's proposal to safeguard the ability of SMEs to rely on secondary data when they serve as subcontractors?

PT considers it appropriate that SMEs may continue to use secondary data when acting as subcontractors. This safeguard ensures proportionality and avoids excluding small maritime and port companies, such as shipping agents, towage providers, stevedores or small shipowners, from international logistics chains. Requiring these companies to use primary data would impose disproportionate burdens and could undermine their competitiveness and operational viability.

Q7: The Presidency would welcome delegations' insights on the need for SMEs to access in-vehicle data and their views on the EP's proposal to that matter.

In the maritime sector, this provision would be unrealistic, since the vast majority of ship and engine manufacturers are located outside the European Union, mainly in China, Korea and Japan. In addition, many manufacturers treat these data (technical data produced and stored by the manufacturer's systems) as confidential industrial property, resisting their disclosure for competitive reasons. Such a legal obligation would create unrealistic expectations and a risk of regulatory frustration.

As an alternative, PT propose that, in cooperation with EMSA, reliable sectoral databases with controlled access be developed, enabling SMEs to obtain comparable information without depending on direct negotiations with extra-European manufacturers.

Q8: Can delegations confirm their flexibility whether accepting or not the EP amendment related to the monitoring of unfair market practice?

PT consider it positive that the Commission should, within two years, assess possible imbalances resulting from the differentiated application of the rules to SMEs and large companies. Such monitoring would make it possible to identify risks of competitive distortion and to propose possible regulatory adjustments at an early stage. PT see no objection to the drafting of a specific report, provided that this does not create immediate additional obligations for operators.

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4b. Calculation tool and free of charge access to the ISO standard

Q9: What are the views of delegations on the development by the Commission of a calculation tool? Notably, can delegation support the Presidency's willingness to bundle this issue with free of charge access to the ISO standard?

PT supports, in principle, the development of a simplified calculation tool by the Commission, specifically intended for SMEs, with a limited scope to facilitate the adoption of the methodology without overburdening small businesses with technological or software costs.

In parallel, it is desirable to ensure free or reduced-cost access to ISO 14083, guaranteeing that all operators can apply the Union's harmonized methodology under fair conditions. The combination of these two measures, a simplified tool for SMEs and facilitated access to the ISO standard, would help strengthen proportionality and the inclusion of small businesses in the European GHG emissions accounting system.

5. Penalties

Q10: What are the views of the delegations towards including a penalty regime or other enforcement measures in the regulation?

PT considers that the proposal to grant the Commission powers to establish, through delegated acts, a uniform sanctioning regime at European level is not appropriate. Such a solution would violate the principle of subsidiarity, disregarding the competence of Member States to apply sanctions in the context of the implementation of Union regulations, and could lead to disproportionate measures or measures unsuited to the national sectoral reality, particularly in the maritime-port sector. Moreover, it would create the risk of overlapping competences between the Commission and national authorities, generating uncertainty in enforcement and weakening the effectiveness of the system.

Conversely, it could be acceptable to include in the regulation a general provision requiring Member States to establish effective, proportionate and dissuasive sanctions. PT also consider acceptable the introduction of a reporting obligation, ensuring that each Member State communicates to the Commission the national sanctioning regime in force, thereby strengthening transparency and comparability between jurisdictions.

6. Mandatory accounting of GHG emissions

Q11: Can delegations confirm their views on requesting the Commission to assess the feasibility of making the accounting and disclosure of CO2 emissions mandatory?

PT accepts that the Commission may be mandated to assess at a future stage, the feasibility of making GHG emissions accounting and disclosure mandatory under the regulation. However, PT rejects any automatism that would imply the adoption of such an obligation without a new formal legislative decision.

PT argues that this assessment should only take place after five years of application of the voluntary system, ensuring consistency with existing regimes in the maritime sector and including a cost-benefit analysis, with particular attention to SMEs and hard-to-abate sectors.

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