Council of the European Union
General Secretariat

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Interinstitutional files:
2023/0266 (COD)

Brussels, 12 September 2025

WK 10773/2025 ADD 3

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Transport - Intermodal Questions and Networks
N° prev. doc.:	WK 10773/25
N° Cion doc.:	ST 11821 2023 INIT + ADD 1 - ADD 4
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 Austria

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

WP Intermodal, CountEmissionsEU

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Written comments by Austria regarding the Presidency Non-paper

(Document WK 10773/2025 INIT)

AT would like to thank the Presideny for drafting the non-paper WK 10773/2025 INIT, with which it is seeking the delegations views and flexibilities regarding the amendments introduced by the Parliament. AT takes the opportunity to reiterate its most important fundamental positions on this subject.

AT welcomes the proposed regulation because the disclosure of emissions data can promote climate-friendly decisions by businesses and consumers.

In order to strengthen the competitiveness of the business location and to achieve a soon agreement, AT is demonstrating appropriate flexibility in designing the full **life cycle assessment (LCA)**, which is not yet fully reflected in the regulation proposal.

AT welcomes the **SMEs exemptions**, i.e., the consideration of the special circumstances of SMEs in terms of minimizing administrative burden while simultaneously informing consumers about expected GHG emissions and supporting businesses in calculating and reporting their GHG emissions.

AT supports the changes proposed by the Parliament in **Articles 6.1 and 8.1 (dual approach: location-based and market-based approach)**, which provide greater flexibility for companies (either the electricity mix of the respective Member State is used for the calculation, or the company's specific electricity mix).

AT still hopes for greater clarity in **Article 15 (Accreditation)**, which regulates the tasks to be implemented by the national Conformity Assessment Body.

AT supports the EP changes in **Article 18 (Report and Review)**, which require the Commission to submit an evaluation of the regulation after just three years.

These are the AT comments on the by the Presidency identified six areas of interest:

2. Life Cycle Approach

Answer to Q3:

AT is still convinced, that the prinicple idea of full lifecycle assessment should be included as soon as possible in the calculation, which is currently not the case. This would lower the administrative burden for entities, companies and persons applying CounEmissionsEU, since reporting obligations laid down for example in the CSRD (Corporate Sustainability Reporting Directive) and the ESPR (Ecodesign for Sustainable Products Regulation) do already require full life cycle based GHG-emission data as input data.

As commented during earlier stages in the development of this dossier, and also during the former development of the ISO standard 14083 (where Austria had nominated experts to

the respective working group), Austria sees the need for taking also lifecycle emissions from the production of vehicle and vehicle parts into account.

Especially when evaluating e-mobility it is key not to neglect the upstream and downstream emissions stemming from the batteries.

With the planned LCA-database on EC level (linked to and driven by the environmental footprint initiative at DG Environment) and current product policies (mainly ESPR and new batterieregulation), we see a fair chance that requesting lifecycle information within the next 2-3 years can be manageable. Furthermore, the respective error due to uncertainties in methods and data might be smaller compared to neglecting important emission parts of the lifecycle as such.

However AT understands that adapting CountEmissions EU towards full lifecycle assessment might need some more time of consideration. Especially in order to strengthen the competitiveness of the business location and to achieve a soon agreement, AT is demonstrating appropriate flexibility in designing the complete life cycle assessment.

4. Support for SMEs

Answer to Q6 and Q8:

AT can accept the EPs proposal to safeguard the ability of SMEs to rely on secondary data when they serve as subcontractors.

AT can also accept the EPs mandate to enable the Commission to monitor the risk of unfair market principles by presenting a dedicated report within two years after the entry into force of the regulation

Answer to Q9:

Besides the need for coverage of all possible transport chain options, AT see also the issue providing a common tool meeting all regional specificities (e.g. containing GHG emission factors for all relevant regions). For this reason AT recognises the difficulties in providing one single comprehensive calculation tool.

“Effort sharing” might be a good alternative in terms of providing regionalized GHG emission factors. It would be highly appreciated if the process would be steered by the Commission regarding clear methodological requirements for such regional specific GHG emission factors, to assure that several datasets from different sources can be commonly used to build up the emission profile of a multi national transport chain.

Free access to the respective ISO standard is still very much favored. In any case the two topics need separate discussions and should not be mixed.

6. Mandatory assessment of GHG emission accounting

Answer to Q11:

From the environmental perspective it is appreciated from AT to request the Commission to assess making the accounting and disclosure of GHG emissions mandatory. In this context it is important to refer to GHG emissions and not only to CO2.

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