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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

In the view of the Working Party on Transport - Intermodal Questions and Networks of 9 September 2025, delegations will find, in Annex, a non-paper from the Presidency aiming at seeking delegations' flexibilities regarding the mandate of the European Parliament.

Delegations are requested to send their comments, if any, in writing to intermodal@consilium.europa.eu by 11 September cob.

Proposal for a Regulation on the accounting of greenhouse gas emissions of transport services

Presidency non-paper

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The Presidency and Parliament have conducted two technical meetings in July with the aim of gaining a further understanding of the amendments introduced by Council and Parliament.

For the use of future negotiations with the Parliament, the Presidency is seeking the delegations' views on the amendments introduced by Parliament.

Following from this, the Presidency has preliminarily identified six areas of interest:

1. Data intermediaries
2. Life Cycle Approach
3. Use of secondary vs. primary data
4. Support for SMEs
5. Penalties
6. Mandatory assessment of GHG emission accounting

The Commission's, Parliament's and Council's positions within each of these six areas are described in the following. In addition, an assessment from the Presidency's side on the possible consequences of the Parliament's amendments has been included.

1. Data intermediaries

The Commission's proposal only imposed communication and transparency obligations on data intermediaries (Recitals 9, and 25; Article 10(2)). The draft legislation ensures that any disclosure of GHG emission data by an intermediary which obtains the GHG emission data from a third-party (a concerned entity or another a data intermediary) meets the same requirements as those applicable to a concerned entity (transport service operators and organizers) which conducted itself the calculation of the GHG emission data.

The Council Mandate did not change the definition, purpose, or scope regarding data intermediaries.

The Parliament Mandate comprises modifications regarding data intermediaries in articles 2, 3, 10, and 13 (lines 49b, 64, 124, 124a, and 152a). See also recitals 9, 9a 23a and 23b (lines 19, 19a, 33a and 33b). In details:

The EP extended the scope of the data intermediaries falling under the scope of the regulation to the ones which calculate by themselves and disclose the GHG emission data (Article 2 point (b); line 49b and Article 3; line 64). In practice it could be journey route planning services (see for example Google flight and Skyscanner which use the Travel Impact Model[1]).

Presidency's comments and question
The Commission assesses that only transport operators and organizers that have access to the data needed to quantify and report GHG emissions in line with the ISO standard. This forms the basis for the distinction in the proposal between concerned entities and data intermediaries.

[1] https://travalyst.org/work/aviation-industry/

The extension of the scope of the Regulation could, in theory, significantly increase the coverage of situations where transport service users (passengers, retailers, travel agencies, etc.) are presented with comparable GHG information when choosing between different transport service options. The Presidency understands that the EP has introduced these amendments with the aim of increasing the potential of the Regulation to influence consumer behavior in support of the green transition. At the same time, the Presidency notes that data intermediaries may lack access to verifiable data on transport chain operations in line with the ISO standard, and that assigning them a role in GHG calculations could lead to uncertainties in the application of the methodology.

Q1: What are the views of delegations regarding the extension of scope of the regulation to data intermediaries calculating and disclosing CO_2 emission data?

The EP also reinforced the communication obligations of data intermediaries:

- Mandatory default ranking of transport options (Article 10(2a); line 124a);
- Mandatory reporting of CO_2 emissions by transport service providers and organizers to digital data intermediaries (Article 10(2a); line 124a);
- Verification of data intermediaries' algorithms (Article 13(2a); line 152a).

Presidency's comments and question

It is the Presidency's understanding that the Parliament has introduced these amendments with the aim to increase the potential of the Regulation to have an impact on consumer behavior in order to support the green transition. It is the Presidency's assessment that the EP's proposals would significantly modify the nature of the regulation shifting from a voluntary framework to mandatory reporting obligations and complex implementation diverging from current market practice. That would also mean new administrative burdens on companies without a prior assessment of the added benefit.

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

2. Life Cycle Approach

The Commission's proposal did not mention the life cycle approach (LCA).

The Council Mandate introduces a revision clause five years after the regulation's entry into force mandating the Commission to *assess* the need for a full carbon footprint approach (life cycle based GHG-emissions).

The Parliament Mandate comprises modifications regarding the life cycle approach in articles 3 and 4 (lines 52, 68, 69, 70a, and 85-85b). The amendments introduced by Parliament requires the Commission to produce a report, two years after the regulation's entry into force, which includes a revision of the regulation to include the Life Cycle Approach in the methodology. Parliament believes the approach is more accurate than the well-to-wheel approach as it also takes into account GHG emissions related to the transportation (production, maintenance and decommissioning) used by a transport operation.

Presidency's comments and question

Commission assesses negatively the extension of the accounting emissions further than the ones already accounted within the standard, notably for the following reasons:

- The ISO standard aims at setting a global norm for accounting GHG emissions of transport service and it is more appropriate to work within this framework than diverging from it in EU law.
- LCA data relies on estimates and averages (secondary data only) and does not provide the same level of accuracy as the methodology of the ISO standard;
- The LCA approach complexifies the accounting of GHG emissions and is likely to delay the widespread adoption of the ISO standard by transport operators.

It is likely that this issue will be a key point for the EP.

It is the Presidency's assessment that revising the regulation only two to three years after its entry into force could become very burdensome for operators and discourage them from adopting the methodology until after the revision or from using the methodology altogether, as it would be too impractical.

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.

3. Use of primary vs. secondary data

The Commission's proposal is 1:1 with the ISO standard, setting a priority for the use of primary data but leaving open the use of secondary data.

The Council Mandate largely maintains the voluntary nature of the original proposal by mandating that primary data should be *prioritized* and empowers Member States to make the use of primary data for internal transport services compulsory.

The Parliament Mandate makes the use of primary data mandatory for larger companies (Article 5(1); line 92) and empowers Member States to introduce incentives aiming at stimulating the use of primary data (Article 5(1b), line 92b).

Presidency's comments and questions

It is likely that this issue will be a key point for the EP.

It is the Presidency's assessment that introducing a mandatory requirement on the use of primary data could increase the burdens for operators, which could discourage them from using the Count Emissions EU framework. In addition, it would mean that operators would not be able to disclose estimated emissions data before a service had been concluded (see both Council and EP Mandate in Article 10(1); line 123).

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

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

4. Support for SMEs

4a. SME subcontractors

Both the Commission and the Council did not address the issue of the situation of SMEs when they serve as subcontractors.

The Parliament Mandate specifies that SMEs can continue to rely on secondary data even though the transport organizer for which they operate is using primary data (Article 5(1a); line 92a). The EP also provides for SMEs to access the in-vehicle data owned by original equipment manufacturers (OEMs) (Article 5(2b); line 25 and Recital 15; line 98d).

The EP mandate also provides for the Commission to monitor the risk of unfair market practices (Article 8a(2); line 111c) by presenting a dedicated report within two years after the entry in force of the regulation.

Presidency's comments and questions

Regarding the use of secondary data, the Presidency is currently assessing with the Council Legal Service whether the provisions aiming at preserving in all cases the ability of SMEs to rely on secondary data is sound towards competition and market law. The Presidency is still scrutinizing the EP proposal regarding the access to in-vehicle data. The Presidency has already identified the difficulty of enforcing such provision on non-EU OEMs.

Regarding the report on unfair market practice asked to the Commission, the Presidency has not identified major reasons to oppose it.

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?

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.

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

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

The Commission's proposal addresses the issue of external calculation tools but does not contain the development by the Commission itself of one calculation tool available for operators. The proposal does not tackle the issue of the access to the ISO standard.

The Council Mandate includes the development of a calculation tool by the Commission, accessible to all operators (Article 9(3); line 116). The Council also asks Commission to do its best efforts to grant a free of charge (or at a reduced rate) access to the ISO standard (Recital 12; line 22).

The Parliament Mandate includes the development of a simplified and free of charge calculation tool only accessible to SMEs (Article 8a(1); line 111b). It also provides for a free of charge access to the standard for all (Article 4(1a); line 84a).

Presidency's comments and question

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Commission assesses negatively the principle of having to develop a calculation tool itself, as that would be too complex to address all situations in which transport operators would have to account for their emissions. Furthermore, it assesses that a calculation tool offered to the market, free of charge, would interfere with services and products offered by private companies, and that private companies are generally better placed than the Commission to meet the needs of operators.

Regarding the free of charge access to the standard, the legal services of the three institutions have been mandated to assess its legal feasibility. The analysis is expected to be finalized by the end of September.

The Presidency recognizes that the Commission might not be able to develop a comprehensive calculation tool that can cover all possible transport chain operations. Nonetheless, it is a shared objective to foster and ease the adoption of the framework, notably for SMEs. The Presidency is willing to assess further if a compromise could be found between the three institutions along the following line: if the Commission can be mandated to develop a calculation tool notably for SMEs, but only for a limited scope where the added value is high and difficulties limited (such as freight transport by road, etc.), it could entirely remove the need to provide free 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 the free of charge access to the ISO standard?

5. Penalties

Both the Commission and the Council did not address the issue of penalties.

The Parliament Mandate provides for the Commission to define in a delegated act a penalty procedure to ensure that entities that do not conform to the regulation are penalized (Article 13(4a); line 154a and Article 13(9); line 159).

Presidency's comments and question

The Presidency recognizes that Parliament's amendment regarding the penalty procedure could ensure that entities cannot simply circumvent the regulation and the ISO standard. However, it is also the Presidency's understanding that even without any mention of enforcement regimes within the regulation it is the responsibility of the Member States to ensure EU regulation is properly enforced within their territories.

The Presidency's assessment that empowering the Commission to define the penalty procedure through a delegated act would contradict the long-lasting stance of the Council to ensure the principle of subsidiarity is well respected.

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

6. Mandatory accounting of GHG emissions

The Commission proposed a "binding opt-in" framework in the draft legislation.

Both the Council and the Parliament positions maintained unchanged on this matter. However, in both the Council's mandate and the Parliament's position, the Commission is mandated to assess whether the accounting and disclosure of CO_2 emissions under the regulation, and thus following the ISO standard, should become mandatory (Recital 33a; line 43a and Article 18 point (d); line 187e).

Presidency's question Q11: Can delegations confirm their views on requesting the Commission to assess the feasibility of making the accounting and disclosure of CO_2 emissions mandatory?

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