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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 11146/25
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 – 4-colum document post 4th ITM

Following the 4th ITM held on 12 September and in the view of the Working Party on Transport - Intermodal Questions and Networks of 16 September 2025, the Presidency and the negotiation team of the European Parliament reached a common ground on the attached 4-colum document. This document has been consolidated under the caveat that nothing is agreed until everything is agreed and subject to endorsement at political level from both the Council and the European Parliament.

Rows marked with green are tentatively agreed, with yellow have been discussed but not tentatively agreed and with no colour have not been discussed.

REGULATION on the accounting of greenhouse gas emissions of transport services (Text with EEA relevance)

2023/0266(COD)
DRAFT [Post ITM4 updated]
15-09-2025 at 14h31

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Formula				
1	2023/0266 (COD)	2023/0266 (COD)	2023/0266 (COD)	
Proposal Title				
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the accounting of greenhouse gas emissions of transport services (Text with EEA relevance)	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the accounting of greenhouse gas emissions of transport services (Text with EEA relevance)	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the accounting of greenhouse gas emissions of transport services (Text with EEA relevance)	
Formula				
3	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	
Citation 1				
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 91(1) and 100(2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 91(1) and 100(2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 91(1) and 100(2) thereof,	
Citation 2				
5	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	
Citation 3				
6	After transmission of the draft	After transmission of the draft	After transmission of the draft	

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	legislative act to the national parliaments,	legislative act to the national parliaments,	legislative act to the national parliaments,	
Citation 4				
7	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. [OJ C , , p.]	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. [OJ C , , p.]	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. [OJ C , , p.]	
Citation 5				
8	Having regard to the opinion of the Committee of the Regions[1], _____ 1. [OJ C , , p.]	Having regard to the opinion of the Committee of the Regions[1], _____ 1. [OJ C , , p.]	Having regard to the opinion of the Committee of the Regions[1], _____ 1. [OJ C , , p.]	
Citation 6				
9	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	
Formula				
10	Whereas:	Whereas:	Whereas:	
Recital 1				
11	(1) Supporting efforts towards better sustainability and efficiency of the Union transport system is prerequisite to maintain a stable path towards climate-neutrality by 2050, at the same time taking due account of the need to preserve continuous growth and competitiveness of the European industry.	(1) Supporting efforts towards better sustainability and efficiency of the Union transport system is prerequisite to maintain a stable path towards climate-neutrality by 2050 ***at the latest***, at the same time taking due account of the need to ***ensure a fair and inclusive transition,*** preserve continuous growth and ***strengthen the*** competitiveness of the European industry.	(1) Supporting efforts towards better sustainability and efficiency of the Union transport system is prerequisite to maintain a stable path towards climate-neutrality by 2050, at the same time taking due account of the need to preserve continuous growth and competitiveness of the European industry.	
Recital 2				
12	(2) Greenhouse gas emissions	(2) Greenhouse gas emissions	(2) Greenhouse gas emissions	

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	accounting is used in various economic sectors – including transport – to quantify greenhouse gas emissions data from specific activities of businesses and individuals. Better information on the performance of transport services is a powerful tool to create right incentives for transport users for making more sustainable choices, and to influence business decisions of transport organisers and operators. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change among consumers and businesses alike, for contributing to objectives of the European Green Deal[1] for transport, and the European Climate Law. _____ 1. Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; The European Green Deal; COM(2019) 640 final	accounting is used in various economic sectors – including transport – to quantify greenhouse gas emissions data from specific activities of businesses and individuals. Better information on the performance of transport services is a powerful tool to ***lower the carbon footprint of public procurements,*** create right incentives for transport users for making more sustainable choices, and to influence business decisions of transport organisers and operators. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change among consumers and businesses alike, for contributing to objectives of the European Green Deal[1] for transport, and the European Climate Law. _____ ~~1. Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; The European Green Deal; COM(2019) 640 final~~	accounting is used in various economic sectors – including transport – to quantify greenhouse gas emissions data from specific activities of businesses and individuals. Better information on the performance of transport services is a powerful tool to create right incentives for transport users for making more sustainable choices, and to influence business decisions of transport organisers and operators. Reliable and comparable greenhouse gas emissions data are the underlying requirement to create these incentives, and thus to stimulate behavioural change among consumers and businesses alike, for contributing to objectives of the European Green Deal[1] for transport, and the European Climate Law. **This Regulation participates in the action undertaken by the EU towards a green transition alongside other EU acts or initiatives including the proposal for a directive on empowering consumers in the framework of the green transition.** _____ 1. Communication from the Commission to the European Parliament, the European **Council, the** Council, the European Economic And Social Committee and the Committee of the Regions; The European Green Deal; COM(2019) 640 final	
Recital 3				
13	(3) Despite growing interest of	(3) Despite growing interest of	(3) Despite growing interest of	

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	transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market.	transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market. ***In fact, SMEs face disproportionally more financial and bureaucratic burdens when they decide to account their greenhouse gas emissions.***	transport stakeholders, the overall uptake of greenhouse gas emissions accounting of transport services is still limited. In most cases, users do not obtain accurate information on the performance of transport services, and transport service organisers and operators do not calculate and disclose their emissions. Disproportionally low uptake of greenhouse gas emissions accounting is observed particularly among small and medium sized enterprises (SMEs) that represent the vast majority of businesses offering transport services on the EU market.	
Recital 4				
14	(4) In 2011 the European Commission adopted the White Paper on transport[1] which presented a vision for the future of the EU transport system and defined a policy agenda to address the future challenges of transport, notably the need to maintain and develop mobility and considerably reduce the carbon footprint from transport and logistical operations. _____ 1. WHITE PAPER Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport	(4) In 2011 the European Commission adopted the White Paper on transport[1] which presented a vision for the future of the EU transport system and defined a policy agenda to address the future challenges of transport, notably the need to maintain and develop mobility and considerably reduce the carbon footprint from transport and logistical operations. _____ 1. WHITE PAPER Roadmap to a Single European Transport Area – Towards a competitive and resource efficient transport	(4) In 2011 the European Commission adopted the White Paper on transport[1] which presented a vision for the future of the EU transport system and defined a policy agenda to address the future challenges of transport, notably the need to maintain and develop mobility and considerably reduce the ~~carbon footprint~~**greenhouse gas emissions** from transport and logistical operations. _____ 1. WHITE PAPER Roadmap to a Single European Transport Area – Towards a	

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	system; COM/2011/0144 final	system; COM/2011/0144 final	competitive and resource efficient transport system; COM/2011/0144 final	
Recital 5				
15	(5) The Sustainable and Smart Mobility Strategy of December 2020[1] refers to incentives for choosing the most sustainable transport options, within and across the modes. Those incentives include the setting up of a European framework for the harmonised measurement of transport and logistics greenhouse gas emissions, based on globally recognised standards, which could then be used to provide businesses and end-users with an estimate of the carbon footprint of their choices, and increase the demand from end-users and consumers for opting for more sustainable transport and mobility solutions, while avoiding greenwashing. _____ 1. Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; Sustainable and Smart Mobility Strategy – putting European transport on track for the future; COM(2020) 789 final	(5) ***The Commission´s Communication on*** the Sustainable and Smart Mobility Strategy of December 2020[1] refers to incentives for choosing the most sustainable transport options, within and across the modes***, with a strong emphasis on a shift to rail both for passengers and freight, including concrete targets for both, as concrete contributions for the transport sector's role in achieving the binding target under Union law, set out in Regulation (EU) 2021/1119 of the European Parliament and of the Council[53a], to reduce the Union's net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 and the objective to reach economy wide climate neutrality at the latest by 2050***. Those incentives include the setting up of a European framework for the harmonised measurement of transport and logistics greenhouse gas emissions, based on globally recognised standards, which could then be used to provide businesses and end-users with an estimate of the carbon footprint of their choices, and increase the demand from end-users and consumers for opting for more sustainable transport and mobility	(5) The Sustainable and Smart Mobility Strategy of December 2020[1] refers to incentives for choosing the most sustainable transport options, within and across the modes. Those incentives include the setting up of a European framework for the harmonised measurement of transport and logistics greenhouse gas emissions, based on globally recognised standards, which could then be used to provide businesses and end-users with an estimate of the ~~carbon footprint~~**greenhouse gas emissions** of their choices, and increase the demand from end-users and consumers for opting for more sustainable transport and mobility solutions, while avoiding greenwashing. _____ 1. Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; Sustainable and Smart Mobility Strategy – putting European transport on track for the future; COM(2020) 789 final	

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		solutions, ***including parcel deliveries,*** while avoiding greenwashing. _____ ~~*1. Communication from the Commission to the European Parliament, the European Council, the European Economic And Social Committee and the Committee of the Regions; Sustainable and Smart Mobility Strategy – putting European transport on track for the future; COM(2020) 789 final*~~ ***53a. Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).***		
Recital 5a				
15a		***(5a) Most greenhouse gases related to transport and logistics are emitted during the vehicle operation, production of an energy carrier and the manufacturing of a vehicle.***		
Recital 6				
16	(6) Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions of transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emissions calculation methods and input data. Such rules	(6) Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions of transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emissions calculation methods and input data. Such rules	(6) Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate to attain comparable figures for greenhouse gas emissions of transport services and to avoid misleading information on their performance resulting from the possibility to choose between various emissions calculation methods and input data. Such rules	

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	should ensure a level playing field between transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among businesses and customers to reduce greenhouse emissions from transport services through the uptake and use of comparable and reliable greenhouse emissions data.	should ensure a level playing field between ***EU transport entities and transport entities from third countries, between*** transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among ***public bodies,*** businesses and ***other*** customers to reduce greenhouse emissions from transport services through the uptake and use of comparable and reliable greenhouse emissions data.	should ensure a level playing field between transport modes, segments, and the Union's national networks. It should also help create incentives to behavioural change among businesses and customers to reduce greenhouse emissions from transport services through the uptake and use of comparable and reliable greenhouse emissions data.	
Recital 7				
17	(7) This Regulation should make available a reference framework for other emissions reduction measures that may be further undertaken by public authorities and industry, including where establishing greenhouse gas transparency clauses in transport contracts, providing information on greenhouse gas emissions of a travel or delivery option to passengers or customers, or setting climate-related criteria for green procurement procedures.	(7) This Regulation ***should provide a reference framework for the disclosure of greenhouse gas emissions on a voluntary or contractual basis or due to obligations under Union and national law. It*** should make available a reference framework for other emissions reduction measures that may be further undertaken ~~*by*~~ public authorities and industry, including where establishing greenhouse gas transparency clauses in transport contracts, providing information on greenhouse gas emissions of a travel or delivery option to passengers or customers, or setting climate-related criteria for green procurement procedures. ***In the case of e-commerce and parcel deliveries, it would facilitate compliance with the requirement to provide, along with the current***	(7) This Regulation should make available a reference framework for other emissions reduction measures that may be further undertaken by public authorities and industry, including where establishing greenhouse gas transparency clauses in transport contracts, providing information on greenhouse gas emissions of a travel or delivery option to passengers or customers, or setting climate-related criteria for green procurement procedures.	

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		information on estimated delivery date, associated price, and the associated emissions of each option.		
Recital 8				
18	(8) Despite benefits stemming from the increased transparency on the performance of transport services, mandatory application of this Regulation to all entities offering transport services on the Union market would be disproportionate and lead to excessive costs and burden. Therefore, this Regulation should apply only to those entities that decide or are bound by other relevant legislative and non-legislative regimes, to calculate and disclose information on greenhouse gas emissions of freight or passengers transport services that start or end on the territory of the Union. This consequently includes services, the origin or destination points of which are situated in a third country.	(8) Despite benefits stemming from the increased transparency on the performance of transport services, mandatory application of this Regulation to all entities offering transport services on the Union market would be disproportionate and lead to excessive costs and burden. Therefore, this Regulation should apply only to those entities that decide or are bound by other relevant legislative and non-legislative regimes, to calculate and disclose information on greenhouse gas emissions of freight or passengers transport services that start or end on the territory of the Union. This consequently includes services, the origin or destination points of which are situated in a third country. ***Indeed, in order to ensure that all relevant transport services are accounted for and guarantee a level playing field between EU transport entities and transport entities from third countries, this Regulation should apply to transport services starting and ending outside the Union territory but stopping in the Union in order to embark or disembark passengers or to load or unload goods.***	(8) Despite benefits stemming from the increased transparency on the performance of transport services, mandatory application of this Regulation to all entities offering transport services on the Union market would be disproportionate and lead to excessive costs and burden. Therefore, this Regulation should apply only to those entities that decide or are bound by other relevant legislative and non-legislative regimes, to calculate and disclose information on greenhouse gas emissions of freight or passengers transport services that start or end on the territory of the Union. This consequently includes services, the origin or destination points of which are situated in a third country.	

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Recital 9				
19	(9) This Regulation should not apply to data intermediaries, such as those offering multimodal digital mobility services, where they do not directly calculate information on greenhouse gas emissions of transport services but only disclose information on those emissions provided by a concerned entity or other relevant legal or natural person. However, the data intermediaries should be bound by relevant rules related to the communication and transparency of the disclosed greenhouse gas emissions data, to ensure comparability of those data on the market.	(9) This Regulation should ~~*not*~~ apply to data intermediaries, such as those offering multimodal digital mobility services, ***as well as digital navigation services and journey route planning services, when they calculate information on greenhouse gas emissions of transport services, including when they combine information on those emissions provided by a concerned entity or other relevant legal or natural person. Data intermediaries*** where they do not ~~*directly*~~ calculate information on greenhouse gas emissions of transport services but only disclose information on those emissions ~~*provided by a concerned entity or other relevant legal or natural person. However, the data intermediaries*~~ should be bound by relevant rules related to the communication and transparency of the disclosed greenhouse gas emissions data, to ensure comparability of those data on the market ***and across transport modes***.	(9) This Regulation should not apply to data intermediaries, such as those offering multimodal digital mobility services, where they do not directly calculate information on greenhouse gas emissions of transport services but only disclose information on those emissions provided by a concerned entity or other relevant legal or natural person. However, the data intermediaries should be bound by relevant rules related to the communication and transparency of the disclosed greenhouse gas emissions data, to ensure comparability of those data on the market.	
Recital 9a				
19a		***(9a) Data intermediaries offering multimodal digital mobility services provide consumers with several choices based on travel time, related costs and mode of travel. Those data intermediaries should also be able to provide consumers with the***		

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		information about the greenhouse gas emissions of a particular journey. Therefore, entities concerned or other relevant legal or natural persons should be obliged to provide that information to data intermediaries.		
Recital 10				
20	(10) This Regulation should not apply where the calculation and disclosure of greenhouse gas emissions is performed in an aggregated form. This includes situations where mandatory disclosures of environmentally-related information for sustainability reporting and the establishment of environmental accounts for statistical purposes are derived from other Union rules, such as those defined under Corporate Sustainability Reporting Directive[1] and Regulation on European environmental economic accounts[2]. Conversely, information obtained on the basis of this Regulation may contribute to developing consolidated emission reports required under other applicable Union law, provided that the respective methodologies and collected data are sufficiently compatible. _____ 1. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU)	(10) This Regulation should not apply where the calculation and disclosure of greenhouse gas emissions is performed in an aggregated form. This includes situations where mandatory disclosures of environmentally-related information for sustainability reporting and the establishment of environmental accounts for statistical purposes are derived from other Union rules, such as those defined under Corporate Sustainability Reporting Directive[1] and Regulation on European environmental economic accounts[2]. Conversely, information obtained on the basis of this Regulation may contribute to developing consolidated emission reports required under other applicable Union law, provided that the respective methodologies and collected data are sufficiently compatible. _____ 1. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU)	(10) This Regulation should not apply where the calculation and disclosure of greenhouse gas emissions is performed in an aggregated form. This includes situations where mandatory disclosures of environmentally-related information for sustainability reporting and the establishment of environmental accounts for statistical purposes are derived from other Union rules, such as those defined under Corporate Sustainability Reporting Directive[1] and Regulation on European environmental economic accounts[2]. Conversely, information obtained on the basis of this Regulation may contribute to developing consolidated emission reports required under other applicable Union law, provided that the respective methodologies and collected data are sufficiently compatible. _____ 1. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU)	

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	No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15–80) 2. Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1–16)	No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15–80) 2. Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1–16)	No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15–80) 2. Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1–16)	
Recital 10a				
20a		***(10a) Any claims made on the basis of output data reported in accordance with this Regulation should be in full compliance with Directive (EU) (.....)/(....) on substantiation and communication of explicit environmental claims (Green Claims Directive) as well as Directive (.....)/(....) amending Directives 2005/29/EC and 2011/83/EU as regards empowering consumers for the green transition through better protection against unfair practices and better information.***		
Recital 11				
21	(11) A proper method for calculating greenhouse gas emissions of transport services is one of the key aspects for the harmonised Union framework set out by this Regulation. The method should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas	(11) A proper method for calculating greenhouse gas emissions of transport services is one of the key aspects for the harmonised Union framework set out by this Regulation. The method should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas	(11) A proper method for calculating greenhouse gas emissions of transport services is one of the key aspects for the harmonised Union framework set out by this Regulation. The method should ensure that the emissions calculations performed across a transport chain provide comparable and accurate greenhouse gas	

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	emissions data, by following a single set of methodological steps. It should also adequately account for the needs of the transport market, in order to avoid unnecessary complexity, excessive burden and costs, and be accepted by stakeholders.	emissions data, by following a single set of methodological steps. It should also adequately account for the needs of the transport market, in order to avoid unnecessary complexity, excessive burden and costs, ***particularly for SMEs,*** and be accepted by stakeholders.	emissions data, by following a single set of methodological steps. It should also adequately account for the needs of the transport market, in order to avoid unnecessary complexity, excessive burden and costs, and be accepted by stakeholders.	
Recital 12				
22	(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation[1] in April 2023, and transposing ISO standard 14083:2023, was chosen to be the reference methodology for calculating greenhouse gas emissions of transport services under this Regulation. The analysis showed that ISO standard 14083:2023 proved to be the most relevant and proportional in addressing the objectives of this Regulation. The quantification of emissions is performed on a well-to-wheel basis, which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations. _____ 1. https://www.cencenelec.eu	(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation[1] in April 2023, and transposing ISO standard 14083:2023, ~~*was chosen to*~~***should*** be the reference methodology for calculating ***well-to-wheel*** greenhouse gas emissions of transport services under this Regulation. The analysis showed that ISO standard 14083:2023 proved to be the most relevant and proportional in addressing the objectives of this Regulation**,** ***including a quick market uptake and comparability of data***. The quantification of emissions is performed on a well-to-wheel basis, which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations. _____ 1. https://www.cencenelec.eu	(12) EN ISO standard 14083:2023, published by the European Committee for Standardisation[1] in April 2023, and transposing ISO standard 14083:2023, was chosen to be the reference methodology for calculating greenhouse gas emissions of transport services under this Regulation. **By promoting its application in the EU, international compatibility of accounting emissions is fostered. Further global alignment of the applied methodology is facilitated.** The analysis showed that ISO standard 14083:2023 proved to be the most relevant and proportional in addressing the objectives of this Regulation. The quantification of emissions is performed on a well-to-wheel basis, **or well-to-wake for the maritime and aviation transport sectors,** which includes greenhouse gas emissions stemming from energy provision and vehicle use during transport and hub operations. **The Commission, in cooperation with the European Committee for**	EP and CSL LSs to assess the implications of case-law on free access to ISO standard; linked to line 84a

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			Standardisation and the national standardisation bodies of the Member States, should strive to provide access to this standard free of charge or at reduced rate to the transport sector in its official and authentic version as well as a translation in the official languages of the Union to make this Regulation more accessible to all those that are subject to this Regulation. _____ 1. https://www.cencenelec.eu	
Recital 12a				
22a		***(12a) EN ISO standard 14083:2023 has its limitation, particularly the shortage that it does not consider greenhouse gas emissions from the whole lifecycle of transport services. Therefore, the Commission should assess the possibility of expanding the scope of the reference methodology for calculating greenhouse gas emissions of transport services in the near future to provide for the calculation and reporting of lifecycle greenhouse gas emissions of transport services. The future methodology should take into consideration the uptake of zero emission vehicles and the provisions of Article 14, paragraph 5 of Directive 2003/87/EC. To that end, the Commission should consider existing efforts such as the***		

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		ISO 14067:2018 and the Product Category Rules on transport services established in the International Environmental Product Declaration System.		
Recital 12b				
22b		***(12b) The Commission, in cooperation with the European Committee for Standardisation and the national standardisation bodies of the Member States, should ensure the transport sector has access to the ISO standard 14083:2023 or the equivalent European CEN ISO 14083 standard free of charge as regards micro, small and medium-sized Enterprises ('SMEs') as defined in Commission Recommendation 2003/361/EC. The standards should be accessible in their authentic versions as well as in all the official languages of the Union to make this Regulation fully accessible to all those that are subject to it.***		
Recital 12c				
22c		***(12c) Article 2 TEU provides that the European Union is based on the principle of the rule of law, which requires free access to EU law for all natural or legal persons of the European Union, and that individuals must be able to ascertain unequivocally what their rights and obligations are (judgment of 22 February 2022,***		

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		Stichting Rookpreventie Jeugd and Others, C-160/20, paragraph 41). That free access must in particular enable any person whom legislation seeks to protect to verify, within the limits permitted by law, that the persons to whom the rules laid down by that law are addressed actually comply with those rules. Accordingly, by the effects conferred on it by EU legislation, a harmonised standard may specify the rights conferred on individuals as well as their obligations and those specifications may be necessary for them to verify whether a given product or service actually complies with the requirements of such legislation.		
Recital 12d				
22d		***(12d) In its judgment of 27 October 2016 in case C-613/14, the Court held that a harmonised standard, adopted on the basis of a directive and the references to which have been published in the Official Journal of the European Union, forms part of EU law owing to its legal effects. In its judgment of 5 March 2024 in case C-588/21 P, the Court found the existence of an overriding public interest, within the meaning of the last clause of Article 4(2) of Regulation No 1049/2001, arising from the principles of the rule of law, transparency, openness and good***		

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		governance, and justifying the disclosure of specific harmonised standards, since those standards form part of EU law owing to their legal effects.		
Recital 12e				
22e		***(12e) Full life cycle emissions are generally considered to include the well-to-wheel greenhouse emissions, and emissions of vehicle production, maintenance and disposal, as well as infrastructure as far as relevant, as set out in Commission Recommendation (EU) 2021/2279. For reasons of proportionality and in order to limit administrative complexity and implementation costs, when assessing life cycle emissions for the purposes of this regulation infrastructure should not be included.***		
Recital 13				
23	(13) Attention should be paid not to deviate from the original methodological choices of EN ISO standard 14083:2023, in order to avoid inconsistencies in the calculation of greenhouse emissions of transport services on the market, especially in the context of international transport chains. However, from time to time, it is appropriate to assess the need of a possible adjustment of EN ISO 14083:2023 from the perspective of	(13) Attention should be paid not to deviate from the original methodological choices of EN ISO standard 14083:2023, in order to avoid inconsistencies in the calculation of greenhouse emissions of transport services on the market, especially in the context of international transport chains. However, ~~*from time to time,*~~ it is appropriate to ***periodically*** assess the need ~~*of*~~***for*** a possible adjustment of EN ISO 14083:2023 from the	(13) Attention should be paid not to deviate from the ~~original~~ methodological choices of EN ISO standard 14083:2023, in order to avoid inconsistencies in the calculation of greenhouse emissions of transport services on the market, especially in the context of international transport chains. However, from time to time, it is appropriate to assess the need of a possible adjustment of EN ISO 14083:2023 from the perspective of	

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	Union policies, as well as future amendments to that standard that may be carried out by the European Committee of Standardisation, or another competent body. In case these assessments show a risk that certain part of the standard may create undue imbalances in calculating greenhouse gas emissions of transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or other applicable Union law, the Commission, in cooperation with Member States, may consider to request the European Committee for Standardisation to revise the standard accordingly, or to decide for the exclusion of that part of the standard from the scope of this Regulation.	perspective of Union policies, ***including upcoming legislation***, as well as future amendments to that standard that may be carried out by the European Committee of Standardisation, or another competent body. ~~*In case*~~ ***If*** these assessments ~~*show*~~***conclude that there is*** a risk that certain part of the standard may create undue imbalances in calculating greenhouse gas emissions of transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or other applicable Union law, The Commission, in cooperation with Member States, may consider to request the European Committee for Standardisation to revise the standard accordingly, or to decide for the exclusion of that part of the standard from the scope of this Regulation. ***An amendment to the standard or a component creating a manifest risk of the incompatibility with the objectives of this Regulation and other applicable Union rules, notably with the Union's long-term climate objective and intermediate targets as laid down in Regulation (EU) 2021/1119, and other Union climate law, should be excluded.***	Union policies, as well as future amendments to that standard that may be carried out by the European Committee of Standardisation, or another competent body.– In case these assessments show a risk that certain part of the standard may create undue imbalances in calculating greenhouse gas emissions of transport services in specific market segments or lead to discrepancies between that standard and the objectives of this Regulation or other applicable Union law, the Commission~~, in cooperation with Member States, may consider to~~ **may** request the European Committee for Standardisation to revise the standard accordingly~~, or to decide for the exclusion of that part~~**. The application of an amendment or of a component creating a manifest risk** of the ~~standard from the scope~~**incompatibility with the objectives** of this Regulation **and other applicable Union rules should be excluded**.	
Recital 14				
24	(14) To avoid circulation of	(14) To avoid circulation of	(14) To avoid circulation of	

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	inaccurate information on the market, a need may arise to clarify the reference methodology in respect of greenhouse gas emission-relevant parameters and assumptions used to calculate emissions before a service is provided. The same applies to other relevant technical parameters related to the allocation of emissions or aggregation of data elements in case the use of those parameters is not explicitly clarified in the methodology.	inaccurate information on the market, a need may arise to clarify the reference methodology in respect of greenhouse gas emission-relevant parameters and assumptions used to calculate emissions before a service is provided. The same applies to other relevant technical parameters related to the allocation of emissions or aggregation of data elements in case the use of those parameters is not explicitly clarified in the methodology.	inaccurate information on the market, a need may arise to clarify the reference methodology in respect of greenhouse gas emission-relevant parameters and assumptions used to calculate emissions before a service is provided. The same applies to other relevant technical parameters related to the allocation of emissions or aggregation of data elements in case the use of those parameters is not explicitly clarified in the methodology.	
Recital 15				
25	(15) Different types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions of transport services. The use of primary data leads to most reliable and accurate results, and therefore should be prioritised to provide for the gradual uptake of these data in greenhouse gas emissions calculation processes. However, primary data might be unattainable or prohibitively expensive for certain stakeholders, especially SMEs. Therefore, the use of secondary data should be allowed under clear conditions.	(15) Different types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions of transport services. The use of primary data leads to most reliable and accurate results, and therefore should be ~~*prioritised to provide for the gradual uptake of these data*~~***mandatory*** in greenhouse gas emissions calculation processes. However, ***as*** primary data might be ~~*unattainable*~~***unachievable*** or prohibitively expensive for ~~*certain stakeholders, especially SMEs*~~***small and medium-sized companies, SMEs should be exempt***. Therefore, the use of secondary data should be allowed under ~~*clear*~~***the*** conditions ***laid out in this Regulation***. ***Access to in-vehicle data relevant for this purpose should be provided by OEMs to SMEs.***	(15) Different types of input data, including primary and secondary data, can be used to calculate greenhouse gas emissions of transport services. The use of primary data leads to most reliable and accurate results, and therefore should be prioritised to provide for the gradual uptake of these data in greenhouse gas emissions calculation processes. ~~However,~~ Primary data might be unattainable or prohibitively expensive for certain stakeholders, especially SMEs. Therefore, the use of secondary data should be allowed under clear conditions. **However, in order to get a more accurate accounting of greenhouse gas emissions, a Member State may provide that the use of primary data is compulsory for transport operations on its territory by**	

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			entities whose number of employees exceeds a certain threshold set by national law where the transport service starts and ends on its territory. In order not to hamper international transport services and the development of Small and Medium-sized Enterprises, the Member State should not apply such a requirement to cross-border transport operations and transport operations in transit through its territory or to Small and Medium-sized Enterprises as defined in Commission Recommendation 2003/361/EC.	
Recital 15a				
25a		***(15a) Where a transport service organiser that partially or fully subcontracts the concrete performance of a transport service and decides to integrate the subcontractor's greenhouse gas emissions data in its overall calculation, it should be able to rely on secondary data in respect of the transport services performed by the subcontractor(s). Flexibility should be granted to use secondary data provided by one or several subcontractors, even if primary data is used for the calculation of greenhouse gas emissions deriving from the transport services performed by other subcontractors or by the transport service***		

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		organiser's own fleet.		
Recital 15b				
25b		***(15b) Member States are able to introduce incentives of an administrative, financial or operational nature to stimulate the use of primary data, and in this respect Member States should notify to the Commission when they put in place such incentives, in order for the Commission to monitor the well-functioning of the internal market and to ensure a level playing field.***		
Recital 16				
26	(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. The use of default values and modelled data should however provide accurate and reliable information on the greenhouse gas emissions of a specific transport service, and therefore those default values should be set and modelled data be developed in neutral and objective manner, based on trusted sources and adequate parameters.	(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. The use of default values and modelled data should however provide accurate and reliable information on the greenhouse gas emissions of a specific transport service, and therefore those default values should be set and modelled data be developed ***and recurrently updated*** in neutral and objective manner, based on trusted sources and adequate parameters. ***Databases and default values that would lead to the resulting emissions being understated as compared to those stated in primary data reporting are considered to be failing the technical quality checks concerning***	(16) Regarding secondary data, greenhouse gas emissions of a transport service may be calculated by using default values or modelled data. The use of default values and modelled data should however provide accurate and reliable information on the greenhouse gas emissions of a specific transport service, and therefore those default values should be set and modelled data be developed in neutral and objective manner, based on trusted sources and adequate parameters.	

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		the accuracy and reliability of information. Those technical quality checks should be repeated regularly.		
Recital 16a				
26a			**(16a) In order to reduce administrative burden and duplication of calculations, entities may use primary or secondary data accounted at the same level of aggregation as the one required by this Regulation which are deemed as having been verified pursuant to this Regulation or which have been verified under other existing Union legislation by an accredited body.**	
Recital 17				
27	(17) A core EU database of default values for greenhouse gas emission intensity should therefore be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation. However, given the sectorial, national and regional specificities of those default values across the Union, other relevant databases and datasets operated by third parties should be allowed on the condition that they undergo a technical quality check at Union level.	(17) A core EU database of default values for greenhouse gas emission intensity should therefore be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation***. This database should provide enough granularity and reflect the sectorial, national, and regional specificities across the Union, and should include separate tables for each mode of transport, ensuring regular updating and incorporating state-of-the-art technological advances in emission reduction where applicable***. However, given the sectorial, national and regional	(17) A core EU database of default values for greenhouse gas emission intensity should ~~therefore~~ be established to improve the comparability of greenhouse gas emissions results obtained in the application of this Regulation. ~~However, given the sectorial, national and regional specificities of those~~**The core EU database should include a separate table for each mode of transport and the shipping** default ~~values across the Union,~~**greenhouse gas emission intensity data should be derived from the "Thetis-MRV" database or "Fuel EU database".** Other relevant databases and datasets	

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		specificities of those default values across the Union, other relevant databases and datasets operated by third parties should be allowed on the condition that they undergo a technical quality check at Union level.	operated by third parties should **also** be allowed on the condition that they undergo a technical quality check at Union level.	
Recital 18				
28	(18) When establishing greenhouse gas emission intensity of a transport service, greenhouse gas emission factors for transport energy carriers are required to derive estimates of greenhouse gas emissions reflecting the amount of energy used in well-to-wheel perspective. Hence, a central EU database of greenhouse gas emission factors of energy carriers should be set up to guarantee the comparability and quality of input data.	(18) When establishing greenhouse gas emission intensity of a transport service, greenhouse gas emission factors for transport energy carriers are required to derive estimates of greenhouse gas emissions reflecting the amount of energy used in well-to-wheel perspective. Hence, a central EU database of greenhouse gas emission factors of energy carriers should be set up to guarantee the comparability and quality of input data.	(18) When establishing greenhouse gas emission intensity of a transport service, greenhouse gas emission factors for transport energy carriers are required to derive estimates of greenhouse gas emissions reflecting the amount of energy used in well-to-wheel perspective. Hence, a central EU database of greenhouse gas emission factors of energy carriers should be set up to guarantee the comparability and quality of input data.	
Recital 18a				
28a		***(18a) A location-based approach, on the basis that a set of up-to-date and accurate intensity values is ensured for the different Member States, should be encouraged when quantifying emissions related to the usage of electricity on the basis of up-to-date and accurate emissions intensity values for each Member State. A market-based approach is further desirable, provided that proper traceability is ensured, by means of an accreditable contract with guarantees of origin. The***	**(18a) The core EU database of default values for greenhouse gas emission intensity and the central EU database of default greenhouse gas emission factors should in particular include greenhouse gas emission intensity values and factors, respectively, agreed by the Union, or in the interests of the Union, at international level. However, given the sectorial, national and regional specificities of default values across the Union, the core EU database of default**	

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		databases established by this Regulation should use figures based on a location-based approach.	**values for greenhouse gas emission intensity should reflect vehicle and vessel types typically used in the Member States. That database and the central EU database of default greenhouse gas emission factors should also reflect unique features in different Member States.**	
Recital 19				
29	(19) The development and maintenance of the EU databases of default values for greenhouse gas emission intensity and greenhouse gas emission factors, as well as the technical quality check of external databases and datasets operated by third parties should be undertaken by a neutral and competent body operating at Union level. Given its remit, the European Environmental Agency is best placed to provide the necessary assistance for the proper implementation of this part of the Regulation. Where relevant, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law.	(19) The development and maintenance of the EU databases of default values for greenhouse gas emission intensity and greenhouse gas emission factors ***established by this Regulation***, as well as the technical quality check of external databases and datasets operated by third parties should be undertaken by a neutral and competent body operating at Union level. Given its remit, the European Environmental Agency is best placed to provide the necessary assistance for the proper implementation of this part of the Regulation. Where relevant, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law.	(19) The development and maintenance of the EU databases of default values for greenhouse gas emission intensity and greenhouse gas emission factors, as well as the technical quality check of external databases and datasets operated by third parties should be undertaken by a neutral and competent body operating at Union level. Given its remit, the European Environmental Agency is best placed to provide the necessary **technical** assistance for the proper implementation of this part of the Regulation. Where ~~relevant, this work may rely on contribution from and be supported by other sectorial EU bodies, in accordance of separate Union law~~**necessary, Member States may provide the European Environmental Agency with additional input**.	
Recital 20				
30	(20) Modelled data may be used if they are based on a model	(20) Modelled data may be used if they are based on a model	(20) Modelled data may be used if they are based on a model	

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	established in conformity with the reference methodology and, where relevant, other provisions regarding the use of secondary data and calculation tools set out in this Regulation.	established in conformity with the reference methodology and, where relevant, other provisions regarding the use of secondary data and calculation tools set out in this Regulation.	established in conformity with the reference methodology and, where relevant, other provisions regarding the use of secondary data and calculation tools set out in this Regulation.	
Recital 21				
31	(21) Regulation (EU) 2015/757[1] and Directive 2003/87/EC[2] require the collection, calculation and annual reporting of CO_2 emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC may be to certain extent complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions of transport services. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242[3] and Regulation (EU) 2019/631[4]. 1. Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55–76) 2. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive	(21) Regulation (EU) 2015/757[1] and Directive 2003/87/EC[2] require the collection, calculation and annual reporting of ~~CO_2~~ ***greenhouse gas*** emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC may be to certain extent complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions of transport services. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242[3], ***Regulation (EU) 2019/631[4]*** and Regulation (EU) 2019/631[4] ***2023/2405[5]*** [5]. 1. Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55–76) 2. Directive 2003/87/EC of the European Parliament and of the Council of 13 October	(21) Regulation (EU) 2015/757[1] and Directive 2003/87/EC[2] require the collection, calculation and annual reporting of CO_2 emissions from ships and aircrafts, respectively. Regulation (EU) 2015/757 and Directive 2003/87/EC ~~may be to certain extent~~**are** complementary to the provisions set out in this Regulation, especially in terms of producing fuel burnt data as an input for quantifying emissions of transport services**, for distance travelled or amount of cargo carried**. Input data for generating greenhouse gas emissions of transport services may also originate from the implementation of other legislative frameworks, such as Regulation (EU) 2019/1242[3] and Regulation (EU) 2019/631[4] **or Regulation (EU) 2023/1805[5]. The Commission should ensure the compatibility and consistency of this Regulation with existing Union legislation and forthcoming initiatives. In particular, the upcoming [proposal on Access to Vehicle Data] could promote the utilization of primary data.**	

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	96/61/EC (OJ L 275, 25.10.2003, p. 32–46) 3. Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019) 4. Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (Text with EEA relevance.) (OJ L 111, 25.4.2019, p. 13–53)	2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32–46) 3. Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019) 4. Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (Text with EEA relevance.) (OJ L 111, 25.4.2019, p. 13–53) ***5. Regulation (EU) 2023/2405 of the European Parliament and of the Council of 18 October 2023 on ensuring a level playing field for sustainable air transport (ReFuelEU Aviation) (OJ L, 2023/2405, 31.10.2023, ELI: http://data.europa.eu/eli/reg/2023/2405/oj)***	_____ 1. Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55–76) 2. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32–46) 3. Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019) 4. Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (Text with EEA relevance.) (OJ L 111, 25.4.2019, p. 13–53) **5. Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (Text with EEA relevance.) (OJ L 234, 22.9.2023, p. 48–100).**	
Recital 22				
32	(22) It is appropriate to lay down common metrics to express greenhouse gas emissions output	(22) It is appropriate to lay down common metrics to express greenhouse gas emissions output	(22) It is appropriate to lay down common metrics to express greenhouse gas emissions output	

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	data that underlie the comparability of those data and allow for effective benchmarking of various transport services. Common metrics should also enable clear communication from a data provider and accurate understanding of this communication by a data recipient.	data that underlie the comparability of those data and allow for effective benchmarking of various transport services. Common metrics should also enable clear communication from a data provider and accurate understanding of this communication by a data recipient. ***In this sense, when determining distances, particularly regarding establishing emissions intensity, the Commission should specify the detailed rules regarding the use of the Great Circle Distance ("GCD") option within ISO14083. Those rules should not prevent the use of primary data regarding actual distance, such as in the rail sector.***	data that underlie the comparability of those data and allow for effective benchmarking of various transport services. Common metrics should also enable clear communication from a data provider and accurate understanding of this communication by a data recipient.	
Recital 23				
G 33	(23) Any disaggregated information on greenhouse gas emissions of a transport service that is disclosed to a third party for commercial or regulatory purposes in accordance with the scope of this Regulation, should indispensably and prominently include output data established pursuant to the specific rules for calculating greenhouse emissions set out by this Regulation. Additional data elements, serving other purposes than those defined under this Regulation, can be added, where relevant.	(23) Any disaggregated information on greenhouse gas emissions of a transport service that is disclosed to a third party for commercial or regulatory purposes in accordance with the scope of this Regulation, should indispensably and prominently include output data established pursuant to the specific rules for calculating greenhouse emissions set out by this Regulation. Additional data elements, serving other purposes than those defined under this Regulation, can be added, where relevant.	(23) Any disaggregated information on greenhouse gas emissions of a transport service that is disclosed to a third party for commercial or regulatory purposes in accordance with the scope of this Regulation, should indispensably and prominently include output data established pursuant to the specific rules for calculating greenhouse emissions set out by this Regulation. Additional data elements, serving other purposes than those defined under this Regulation, can be added, where relevant.	G
Recital 23a				
33a		***(23a) The disclosure of information***	**(23a) Disclosure of information on**	

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		regarding greenhouse gas emissions prior to the provision of a transport service is crucial to encourage an informed decision-making process by citizens and influences business decisions of entities organising and providing these services on the market. Therefore, information on greenhouse gas emissions related to a specific transport service should be disclosed by concerned entities and data intermediaries, whenever possible, before the provision of the transport service. However, information on greenhouse gas emissions may be revealed after the provision of the transport service, particularly when communications between companies need a more detailed level of information, notably in the context of logistics chains and subcontracting contract relationships.	**greenhouse gas emissions before the provision of a transport service is essential to encourage an informed choice on the part of citizens. However, information on greenhouse gas emissions may be disclosed after the provision of the transport service in duly justified cases where communications between companies require a more detailed level of information, notably in the context of logistics chains and subcontracting relationships.**	
Recital 23b				
33b		***(23b) Data intermediaries should be obliged to incorporate the information visibly on each search result and to include emissions ranking as a default sorting option, whereby the most environmentally friendly option would be displayed first, as well as an easy comparison between different modal choices, including the use of private vehicle as well as bicycle options where appropriate. E-commerce operators***		

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		should also display the transport service emissions associated to the different parcel delivery options, alongside the currently available estimated date and cost. The output data related to actual emissions of the transport service should be also provided after its completion.		
Recital 24				
34	(24) To demonstrate the compliance with the requirements set out in this Regulation, an entity calculating and disclosing information on greenhouse gas emissions of a transport service should be able to draw an evidence to substantiate the respective output data. The evidence should be drawn pursuant to the rules on reporting at a transport service level set out by standard EN ISO 14083:2023, and shall be available upon request of a competent authority, such as a court, or any other third party if so required under separate arrangements, including in the business-to-business perspective.	(24) To demonstrate the compliance with the requirements set out in this Regulation, an entity calculating and disclosing information on greenhouse gas emissions of a transport service should be able to draw an evidence to substantiate the respective output data. The evidence should be drawn pursuant to the rules on reporting at a transport service level set out by standard EN ISO 14083:2023, and shall be available upon request of a competent authority, such as a court, or any other third party if so required under separate arrangements, including in the business-to-business perspective.	(24) To demonstrate the compliance with the requirements set out in this Regulation, an entity calculating and disclosing information on greenhouse gas emissions of a transport service should be able to draw an evidence to substantiate the respective output data. The evidence should be drawn pursuant to the rules on reporting at a transport service level set out by standard EN ISO 14083:2023, and ~~shall~~**should** be available upon request of a competent authority, such as a court, or any other third party if so required under separate arrangements, including in the business-to-business perspective.	
Recital 25				
35	(25) Unless separate arrangements apply, a data intermediary collecting information on greenhouse gas emissions of a transport service from a concerned entity or other relevant legal or natural person, and disclosing it on the market, should not be considered liable in case this	(25) Unless separate arrangements apply, a data intermediary collecting information on greenhouse gas emissions of a transport service from a concerned entity or other relevant legal or natural person, and disclosing it on the market, should not be considered liable in case this	(25) Unless separate arrangements apply, a data intermediary collecting information on greenhouse gas emissions of a transport service from a concerned entity or other relevant legal or natural person, and disclosing it on the market, should not be considered liable in case this	

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	information breaches any of the requirements related to the calculation and verification of greenhouse gas emissions of transport services, and the certification of calculation tools, set out by this Regulation. However, the data intermediary should make effort to prevent from inaccurate or incorrect information to be disclosed, and should respect rules related to the greenhouse gas emissions output data, communication and transparency. In addition, the data intermediary should provide the source of this information, to allow for the identification of the respective information provider.	information breaches any of the requirements related to the calculation and verification of greenhouse gas emissions of transport services, and the certification of calculation tools, set out by this Regulation. However, the data intermediary should make effort to prevent from inaccurate or incorrect information to be disclosed, and should respect rules related to the greenhouse gas emissions output data, communication and transparency. In addition, the data intermediary should provide the source of this information, to allow for the identification of the respective information provider.	information breaches any of the requirements related to the calculation and verification of greenhouse gas emissions of transport services, and the certification of calculation tools, set out by this Regulation. However, the data intermediary should make effort to prevent from inaccurate or incorrect information to be disclosed, and should respect rules related to the greenhouse gas emissions output data, communication and transparency. In addition, the data intermediary should provide the source of this information, to allow for the identification of the respective information provider.	
Recital 26				
36	(26) External calculation tools that are provided on the market for the broader commercial and non-commercial use can facilitate the accounting of greenhouse gas emissions of transport services, thus supporting its uptake by the wider groups of stakeholders. The use of these tools should be certified to guarantee that they conform to the requirements of this Regulation, especially as regards the use of the common reference methodology and an appropriate set of input data.	(26) External calculation tools that are provided on the market for the broader commercial and non-commercial use can facilitate the accounting of greenhouse gas emissions of transport services, thus supporting its uptake by the wider groups of stakeholders. The use of these tools should be certified to guarantee that they conform to the requirements of this Regulation, especially as regards the use of the common reference methodology and an appropriate set of input data. ***The certification should specify whether the calculation tool supports calculations based on primary data.***	(26) External calculation tools that are provided on the market for the broader commercial and non-commercial use can facilitate the accounting of greenhouse gas emissions of transport services, thus supporting its uptake by the wider groups of stakeholders. The use of these tools should be certified to guarantee that they conform to the requirements of this Regulation, especially as regards the use of the common reference methodology and an appropriate set of input data. **In order in particular to facilitate the implementation of this Regulation by SMEs, to limit the complexity**	

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			of the calculation and to reduce the administrative and financial burden on SMEs, to achieve uniform implementation in the accounting for the most typical services and to increase data transparency, the Commission should develop calculation tools for the establishment of output data.	
Recital 26a				
36a		***(26a) In order to create a common and easily comparable procedure, as well as to reduce the administrative and financial burden on entities wishing to calculate their emissions, in particular SMEs, the Commission should develop a free of charge public calculation tool that guarantees accessibility of output data and that is easy-to-use and easily accessible online. This calculation tool should be accompanied by step-by-step guidance documents. The Commission should ensure that this tool helps raise awareness and incentivises the use of primary data for the calculation of greenhouse gas emissions.***		
Recital 27				
37	(27) A properly designed verification system for the conformity of greenhouse gas emissions output data disclosed on the market and underlying	(27) A properly designed verification system for the conformity of greenhouse gas emissions output data disclosed on the market and underlying	(27) A properly designed verification system for the conformity of greenhouse gas emissions output data disclosed on the market and underlying	

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	calculation processes, to the requirements set out under this Regulation, should substantially increase trust in the reliability and accuracy of those data. Entities that have successfully undergone the conformity assessment should be entitled to obtain a proof of compliance, to be commonly recognised across the Union. Where primary data were included, the proof of compliance should acknowledge it, especially to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation.	calculation processes, to the requirements set out under this Regulation, should substantially increase trust in the reliability and accuracy of those data. Entities that have successfully undergone the conformity assessment should be entitled to obtain a proof of compliance, to be commonly recognised across the Union. ~~*Where primary data were included,*~~ The proof of compliance should ~~*acknowledge it, especially*~~***specify the share of primary data used, in order*** to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation.	calculation processes, to the requirements set out under this Regulation, should substantially increase trust in the reliability and accuracy of those data. Entities that have successfully undergone the conformity assessment should be entitled to obtain a proof of compliance, to be commonly recognised across the Union. Where primary data were included, the proof of compliance should acknowledge it, especially to incentivise the collection and use of primary data by any entity concerned by the rules set out by this Regulation.	
Recital 28				
G 38	(28) Administrative burden linked to the verification could be disproportionate for smaller companies and therefore it should be avoided. To that end, SMEs should be exempted from the requirements related to the verification, unless these enterprises wish to obtain a respective proof of compliance. In addition, large enterprises should take into account the principle of proportionality when considering requesting the verification of conformity from value chain partners, in particular SMEs..	(28) Administrative burden linked to the verification could be disproportionate for smaller companies and therefore it should be avoided. To that end, SMEs should be exempted from the requirements related to the verification, unless these enterprises wish to obtain a respective proof of compliance. In addition, large enterprises should take into account the principle of proportionality when considering requesting the verification of conformity from value chain partners, in particular SMEs..	(28) Administrative burden linked to the verification could be disproportionate for smaller companies and therefore it should be avoided. To that end, SMEs should be exempted from the requirements related to the verification, unless these enterprises wish to obtain a respective proof of compliance. In addition, large enterprises should take into account the principle of proportionality when considering requesting the verification of conformity from value chain partners, in particular SMEs..	G
Recital 28a				
38a		***(28a) Greenhouse gas emissions***		

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		accounting based on primary data could reveal the amount of fuel or energy consumed that is related to the assignments of specific customers, and therefore emissions can be reversely converted into the cost of operation. Especially in the freight transport sector, this negatively affects the negotiating power of SMEs. Therefore, large enterprises should not be allowed to request greenhouse gas emissions based on primary data from value chain partners, in particular from SMEs.	PUBLIC	
Recital 29				
39	(29) In case the verification of information on greenhouse gas emissions data of transport services is organised in accordance with specific rules set out by other Union legislation, including a regulation on ensuring a level playing field for sustainable air transport and implemented by the European Union Aviation Safety Agency, these rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with the requirements of this Regulation.	(29) In case the verification of information on greenhouse gas emissions data of transport services is organised in accordance with specific rules set out by other Union legislation, including a regulation on ensuring a level playing field for sustainable air transport and implemented by the European Union Aviation Safety Agency, these rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with the requirements of this Regulation.	(29) In case ~~the verification of information~~**data** on greenhouse gas emissions data of transport services ~~is organised~~**has already been verified** in accordance with specific rules set out by other Union ~~legislation~~**acts**, including**, for the aviation sector, Directive 2003/87 and the delegated and implementing acts adopted on the basis thereof, and, for the maritime sector,** ~~a~~ Regulation **(EU) 2023/1805 on the use of renewable and low-carbon fuels in maritime**~~on ensuring a level playing field for sustainable air~~ transport**, and amending Directive 2009/16/EC or Regulation (EU) 2015/757 on the monitoring, reporting and**~~and implemented by the European Union Aviation Safety~~	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			~~Agency, these rules shall be treated in an equivalent manner, under the condition that the~~ verification ~~assessment is established consistently with the requirements of~~**of carbon dioxide emissions from maritime transport, amending Directive 2009/16/EC the data in question should be deemed as having been verified pursuant to** this Regulation.	
Recital 29a				
39a		***(29a) To ensure the proper uptake and implementation of this Regulation, Member States should contribute to its enforcement, including by establishing a system of penalties. The financial penalties should be proportionate and dissuasive, and take into account any recurrence of the failure to comply with calculation and information requirements or of the provision of misleading information by concerned entities. The minimum or maximum amounts established should by no means generate any incentive to non-compliance.***	**(29a) In order to preserve the consistency of the accounting of the greenhouse gas emissions of air transport services in Union legislation, data relating to greenhouse gas emissions of transport services, to be included in databases established pursuant to other EU acts in the transport sector or to be used pursuant to such acts, such as Regulation (EU) 2023/2405 and the implementing acts adopted on the basis thereof, may, under the conditions set out by those acts, be based on the rules for the accounting of the greenhouse gas emissions of transport services established by this Regulation.**	
Recital 30				
40	(30) In order to allow for the efficient functioning of this Regulation, the power to adopt acts in accordance with Article 290 of the	(30) In order to allow for the efficient functioning of this Regulation, the power to adopt acts in accordance with Article 290 of the	(30) In order to allow for the efficient functioning of this Regulation, the power to adopt acts in accordance with Article 290 of the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Treaty on the Functioning of the European Union should be delegated to the Commission in respect of assessing and excluding certain elements of the reference methodology; submitting requests to the European Committee for Standardisation, establishing rules to conduct the technical quality check of external databases of default values, adapting metrics for output greenhouse gas emissions data and establishing further methods and criteria of accreditation of conformity assessment bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. _____ 1. Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European	Treaty on the Functioning of the European Union should be delegated to the Commission in respect of assessing and excluding certain elements of the reference methodology; submitting requests to the European Committee for Standardisation, establishing rules to conduct the technical quality check of external databases of default values, adapting metrics for output greenhouse gas emissions data and establishing further methods and criteria of accreditation of conformity assessment bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. _____ 1. Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European	Treaty on the Functioning of the European Union should be delegated to the Commission in respect of ~~assessing and excluding certain elements of the reference methodology; submitting requests to the European Committee for Standardisation, establishing rules to conduct the technical quality check of external databases of default values, adapting metrics for output greenhouse gas emissions data and~~ establishing further methods and criteria of accreditation of conformity assessment bodies. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. _____ 1. Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1)	Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1)	Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1)	
Recital 31				
41	(31) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers concerning the certification of calculation tools and the verification of the greenhouse gas emissions data, should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	(31) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers concerning the certification of calculation tools and the verification of the greenhouse gas emissions data, should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	(31) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers concerning **requests to the European Committee for Standardisation to revise EN ISO standard 14083:2023, the exclusion of application of certain amendments or components of that standard, the use of primary or secondary data verified by an accredited body under other existing Union legislation, the definition of applicable data metrics expressing greenhouse gas emissions output data, clarification of the reference methodology establishing rules to conduct the technical quality check of external databases of default values, the elaboration and** ~~the~~ certification of calculation tools and the verification of the greenhouse gas emissions data, **and to complement the list of metrics** should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	
Recital 32				
G 42	(32) The comparability of greenhouse gas emissions data of transport services and better uptake of greenhouse gas emissions accounting in business practice, are not objectives that can be sufficiently achieved by the Member States without risking to introduce red tape on the internal market and with additional costs and administrative burden for industries. Those objectives can rather, by reason of network effects of Member States acting together, be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union.	(32) The comparability of greenhouse gas emissions data of transport services and better uptake of greenhouse gas emissions accounting in business practice, are not objectives that can be sufficiently achieved by the Member States without risking to introduce red tape on the internal market and with additional costs and administrative burden for industries. Those objectives can rather, by reason of network effects of Member States acting together, be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union.	(32) The comparability of greenhouse gas emissions data of transport services and better uptake of greenhouse gas emissions accounting in business practice, are not objectives that can be sufficiently achieved by the Member States without risking to introduce red tape on the internal market and with additional costs and administrative burden for industries. Those objectives can rather, by reason of network effects of Member States acting together, be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union.	G
Recital 33				
G 43	(33) In accordance with the principle of proportionality, it is necessary and appropriate for the achievement of the basic objective of incentivising behavioural change among businesses and customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data to lay down rules on the	(33) In accordance with the principle of proportionality, it is necessary and appropriate for the achievement of the basic objective of incentivising behavioural change among businesses and customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data to lay down rules on the	(33) In accordance with the principle of proportionality, it is necessary and appropriate for the achievement of the basic objective of incentivising behavioural change among businesses and customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data to lay down rules on the	G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	accounting of greenhouse gas emissions of transport services. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued, in accordance with Article 5(4) on the Treaty on European Union.	accounting of greenhouse gas emissions of transport services. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued, in accordance with Article 5(4) on the Treaty on European Union.	accounting of greenhouse gas emissions of transport services. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued, in accordance with Article 5(4) on the Treaty on European Union.	
Recital 34				
43a			**(33a) In the context of the evaluation of this Regulation, the Commission should assess the necessity and feasibility of the inclusion in the methodology for calculating greenhouse gas emissions of processes for the construction, maintenance, and scrapping of vehicles or transhipment and (de)boarding equipment in order to establish full life cycle based green house gas emissions, since a full carbon footprint approach (life cycle based GHG-emissions) as intended in the White Paper on transport of 2011 and the Sustainable and Smart Mobility Strategy of December 2020, requires that the upstream chain and the end-of-life emissions are included. In addition, the Commission should assess the necessity and feasibility of making compulsory the reporting of information in line with EN ISO 14083:2023 standard.**	
Formula				

		Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
G	44	HAVE ADOPTED THIS REGULATION	HAVE ADOPTED THIS REGULATION	HAVE ADOPTED THIS REGULATION		G
CHAPTER 1						
G	45	CHAPTER 1 GENERAL PROVISIONS	CHAPTER 1 GENERAL PROVISIONS	CHAPTER 1 GENERAL PROVISIONS		G
Article 1						
G	46	Article 1 Subject matter	Article 1 Subject matter	Article 1 Subject matter	Article 1 Subject matter ***and scope*** Text Origin: Commission Proposal	G
Article 1, first paragraph						
Y	47	This Regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory.	This Regulation establishes rules for the accounting ***and the disclosure*** of the greenhouse gas emissions of transport services that start or end on the Union territory.	This Regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory.	This Regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory***, where disaggregated information on those emissions is calculated and disclosed, on a contractual or voluntary basis for commercial purposes, or where such calculation and disclosure are required by applicable national or Union law***. COM to assess line 47 Text Origin: Commission Proposal	Y
Article 1, second paragraph						
Y	47a				***This Regulation applies to:*** EP and CSL ok with lines 47a to 47f; COM will assess them.	Y
Article 1, second paragraph, point (a)						

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47b				***(a) transport operators, transport service organisers and hub operators ("the transport entities");***
Article 1, second paragraph, point (b)				
47c				***(b) data intermediaries;***
Article 1, second paragraph, point (c)				
47d				***(c) developers of calculation tools;***
Article 1, second paragraph, point (d)				
47e				***(d) developers of third party databases; and***
Article 1, second paragraph, point (e)				
47f				***(e) conformity assessment bodies.***
Article 2				
48	Article 2 Scope	Article 2 Scope	Article 2 Scope	*deleted*
Article 2, first paragraph				
49	This Regulation applies to any entity providing or organising freight and passenger services in the Union that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses disaggregated information on those emissions to any third party for commercial or regulatory purposes.	This Regulation applies to ~~*any entity providing or organising freight and passenger services in the Union that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses disaggregated information on those emissions to any third party for commercial or regulatory purposes.*~~ ***:***	This Regulation applies ~~to any entity providing or organising freight and passenger services in the Union that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses disaggregated information on those emissions to any third party for commercial or regulatory purposes.~~ **in particular to:**	*deleted*
Article 2, first paragraph, point (a)				
49a		***(a) entities providing or organising freight and passenger transport services in the Union that calculate***	**(a) Entities providing or organising freight and passenger services in the Union that calculate**	*deleted*

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		greenhouse gas emissions of a transport service starting or ending on the Union territory, and disclose disaggregated information on those emissions to any third party.	**greenhouse gas emissions of a transport service starting or ending on the Union territory and disclose disaggregated information on those emissions to third parties;**	
Article 2, first paragraph, point (b)				
Y	*49b*	***(b) data intermediaries that calculate information on greenhouse gas emissions of transport services and not only disclose information on those emissions provided by a concerned entity or other relevant legal or natural person.***	**(b) developers of calculation tools;**	*deleted*
Article 2, first paragraph, point (c)				
Y	*49c*		**(c) developers of third party databases; and**	*deleted*
Article 2, first paragraph, point (d)				
Y	*49d*		**(d) conformity assessment bodies responsible for verification and certification activities.**	*deleted*
Article 2, second paragraph				
Y	*49e*		**This Regulation shall apply to the calculation and disclosure of data where such data are calculated and disclosed on a contractual or voluntary basis or where such calculation and disclosure are required by applicable national or Union law.**	*deleted*
Article 3				
G	*50*	Article 3	Article 3	Article 3

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Definitions	Definitions	Definitions	
Article 3, first paragraph				
51	For the purposes of this Regulation, the following definitions shall apply:	For the purposes of this Regulation, the following definitions shall apply:	For the purposes of **applying** this Regulation, the following definitions shall apply:	For the purposes of this Regulation, the following definitions shall apply: Text Origin: Commission Proposal
Article 3, first paragraph, point (1)				
52	(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds;	(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds ***as set out in the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report***;	(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds;	(1) "greenhouse gas" means gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds; Text Origin: Commission Proposal
Article 3, first paragraph, point (2)				
53	(2) "greenhouse gas emission" means release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;	(2) "greenhouse gas emission" means release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;	(2) "greenhouse gas emission" means release of a greenhouse gas into the atmosphere expressed in mass of carbon dioxide equivalent;	
Article 3, first paragraph, point (3)				
54	(3) "carbon dioxide equivalent (CO2e)" means unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide	(3) "carbon dioxide equivalent (CO2e)" means unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide	(3) "carbon dioxide equivalent (CO2e)" means unit for comparing the radiative forcing of a greenhouse gas to that of carbon dioxide	
Article 3, first paragraph, point (4)				
55	(4) "greenhouse gas emissions accounting" means the actions performed to quantify, through	(4) "greenhouse gas emissions accounting" means the actions performed to quantify, through	(4) "greenhouse gas emissions accounting" means the actions performed to quantify, through	

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	measurements and calculations, and used for reporting, greenhouse gas emissions;	measurements and calculations, and used for reporting, greenhouse gas emissions;	measurements and calculations, and used for reporting, greenhouse gas emissions;	
Article 3, first paragraph, point (5)				
56	(5) "transport service" means transporting freight or a passenger from an origin to a destination; a transport service can imply one or multiple transport chain elements requiring both transport operation(s) and/or hub operation(s);	(5) "transport service" means transporting freight or a passenger from an origin to a destination; a transport service can imply one or multiple transport chain elements requiring both transport operation(s) and/or hub operation(s);	(5) "transport service" means transporting freight or a passenger from an origin to a destination; a transport service can imply one or multiple transport chain elements requiring both transport operation(s) and/or hub operation(s);	
Article 3, first paragraph, point (6)				
57	(6) "transport operation" means operation of a vehicle in order to transport passengers and/or freight;	(6) "transport operation" means operation of a vehicle in order to transport passengers and/or freight;	(6) "transport operation" means operation of a vehicle in order to transport passengers and/or freight;	
Article 3, first paragraph, point (7)				
58	(7) "hub operation" means operation in order to transfer freight or passengers through a hub;	(7) "hub operation" means operation in order to transfer freight or passengers through a hub;	(7) "hub operation" means operation in order to transfer freight or passengers through a hub;	
Article 3, first paragraph, point (8)				
59	(8) "vehicle" means a means of transporting passengers and/or goods in all transport modes;	(8) "vehicle" means a means of transporting passengers and/or goods in all transport modes;	(8) "vehicle" means a means of transporting passengers and/or goods in all transport modes;	
Article 3, first paragraph, point (9)				
60	(9) "transport chain" means a sequence of transport elements related to freight or a (group of) passenger(s) that, when taken together, constitutes its movement from an origin to a destination;	(9) "transport chain" means a sequence of transport elements related to freight or a (group of) passenger(s) that, when taken together, constitutes its movement from an origin to a destination;	(9) "transport chain" means a sequence of transport elements related to freight or a (group of) passenger(s) that, when taken together, constitutes its movement from an origin to a destination;	
Article 3, first paragraph, point (10)				
61	(10) "transport chain element"	(10) "transport chain element"	(10) "transport chain element"	

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	means a section of a transport chain within which the freight or a (group of) passenger(s) is carried by a single vehicle or transits through a single hub;	means a section of a transport chain within which the freight or a (group of) passenger(s) is carried by a single vehicle or transits through a single hub;	means a section of a transport chain within which the freight or a (group of) passenger(s) is carried by a single vehicle or transits through a single hub;	
Article 3, first paragraph, point (11)				
62	(11) "disclosure of information on greenhouse gas emissions of a transport service" means the communication of disaggregated information on greenhouse gas emissions related to a specific transport service by a concerned entity or by a data intermediary to any third party, in the context of the provision, communication or marketing of that service, either before or after the provision of the transport service.	(11) "disclosure of information on greenhouse gas emissions of a transport service" means the communication of disaggregated information on greenhouse gas emissions related to a specific transport service by a concerned entity or by a data intermediary to any third party, in the context of the provision, communication or marketing of that service, either before or after the provision of the transport service.	(11) "disclosure of information on greenhouse gas emissions of a transport service" means the communication of disaggregated information on greenhouse gas emissions related to a specific transport service by a concerned entity or by a data intermediary to any third party, in the context of the provision, communication or marketing of that service, either before or after the provision of the transport service.	
Article 3, first paragraph, point (12)				
63	(12) "concerned entity" means an entity that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses information on those emissions to any third party, for commercial or regulatory purposes;	(12) "concerned entity" means an entity that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses information on those emissions to any third party, for commercial or regulatory purposes;	(12) "concerned entity" means an entity that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses information on those emissions to any third party, for commercial or regulatory purposes;	*deleted* *Parked, to be reassessed after the provisions are aligned across the articles*
Article 3, first paragraph, point (13)				
64	*(13)* "data intermediary" means a legal or natural person collecting and disclosing information on greenhouse gas emissions of a transport service on the basis of separate legal, contractual or other	(13) "data intermediary" means a legal or natural person collecting, ***calculating or*** ~~*and*~~ disclosing information on greenhouse gas emissions of a transport service ~~*on the basis of separate legal,*~~	(13) "data intermediary" means a legal or natural person collecting and disclosing information on greenhouse gas emissions of a transport service on the basis of separate legal, contractual or other	(13) "data intermediary" means a legal or natural person ~~*collecting and disclosing*~~***, which does not provide or organise transport services in the Union, but provides*** information on ~~*greenhouse gas*~~

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	relevant arrangements;	~~*contractual or other relevant arrangements*~~;	relevant arrangements;	~~*emissions of a transport service on the basis of separate legal, contractual or other relevant arrangements;*~~***those services.*** Parked, to be reassessed after the provisions are aligned across the articles Text Origin: Commission Proposal
Article 3, first paragraph, point (14)				
G 65	(14) "greenhouse gas activity" means activity that results in a greenhouse gas emission;	(14) "greenhouse gas activity" means activity that results in a greenhouse gas emission;	(14) "greenhouse gas activity" means activity that results in a greenhouse gas emission;	G
Article 3, first paragraph, point (15)				
G 66	(15) "greenhouse gas activity data" means quantitative measure of a greenhouse gas activity;	(15) "greenhouse gas activity data" means quantitative measure of a greenhouse gas activity;	(15) "greenhouse gas activity data" means quantitative measure of a greenhouse gas activity;	G
Article 3, first paragraph, point (16)				
Y 67	(16) "greenhouse gas emission intensity" means coefficient relating specified greenhouse gas activity data with the greenhouse gas emission	(16) "greenhouse gas emission intensity" means coefficient relating specified greenhouse gas activity data with the greenhouse gas emission	(16) "greenhouse gas emission intensity" means coefficient relating specified greenhouse gas activity data with the greenhouse gas emission	Proposal: "greenhouse gas emission intensity" means coefficient relating transport activity or hub activity to the greenhouse gas emission. No agreement reached in meeting as EP team believes the sentence should be reversed. LL to check. Y
Article 3, first paragraph, point (17)				
G 68	(17) "greenhouse gas emission factor" coefficient relating greenhouse gas activity with the greenhouse gas emission;	(17) "greenhouse gas emission factor" ***means a*** coefficient relating ***the specified*** greenhouse gas activity ~~*with*~~***data to*** the greenhouse gas emission;	(17) "greenhouse gas emission factor" **means** coefficient relating greenhouse gas activity **data** with the greenhouse gas emission;	(17) "greenhouse gas emission factor" ***means*** coefficient relating greenhouse gas activity ***data*** with the greenhouse gas emission; G

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Council Mandate
Article 3, first paragraph, point (18)				
69	(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy provision	(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy provision***, which is a subset of full life cycle emissions;***	(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from both vehicle use and vehicle energy provision**, including emissions from hubs and refrigerants. For the maritime and aviation transport sectors, it means well-to-wake greenhouse emissions.**	(18) "well-to-wheel greenhouse emissions" means emissions representing the greenhouse gas impact stemming from ~~*both vehicle use and vehicle energy*~~***the use of vehicles and the operation of transport hubs, and from the*** provision ***of energy to those services.*** Text Origin: Commission Proposal
Article 3, first paragraph, point (19)				
70	(19) "tank-to-wheel emissions" means vehicle propulsion related emissions from the energy use; a subset of well-to-wheel emissions;	(19) "tank-to-wheel emissions" means vehicle propulsion related emissions from the energy use; a subset of well-to-wheel emissions;	(19) "tank-to-wheel emissions" means vehicle propulsion related emissions from the energy use; a subset of well-to-wheel emissions~~;~~**. For the maritime and aviation transport sectors, it means tank-to-wake greenhouse emissions.**	*deleted*
Article 3, first paragraph, point (19a)				
70a		***(19a) "full life cycle emissions" means the emissions representing the sum of the corresponding share of emissions related to the construction of infrastructure used by the vehicle, the emissions related to production, maintenance and end of life of the vehicle and the well-to-wheel emissions;***		
Article 3, first paragraph, point (20)				
71	(20) "energy carrier" means a substance or phenomenon that can	(20) "energy carrier" means a substance or phenomenon that can	(20) "energy carrier" means a substance or phenomenon that can	

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	be used to produce mechanical work or heat or to operate chemical or physical processes;	be used to produce mechanical work or heat or to operate chemical or physical processes;	be used to produce mechanical work or heat or to operate chemical or physical processes;	
Article 3, first paragraph, point (21)				
72	(21) "primary data" means quantified value of a process or an activity obtained from a direct measurement or of a calculation based on direct measurements;	(21) "primary data" means quantified value of a process or an activity obtained from a direct measurement or of a calculation based on direct measurements;	(21) "primary data" means quantified value of a process or an activity obtained from a direct measurement or of a calculation based on direct measurements;	
Article 3, first paragraph, point (22)				
73	(22) "secondary data" means either modelled data or default values that do not fulfil the requirements for primary data, including data from databases and published literature, default greenhouse gas emission factors from national inventories, calculated data, estimates or other representative data and data obtained from proxy processes or estimates;	(22) "secondary data" means either modelled data or default values that do not fulfil the requirements for primary data, including data from databases and published literature, default greenhouse gas emission factors from national inventories, calculated data, estimates or other representative data and data obtained from proxy processes or estimates;	(22) "secondary data" means either modelled data or default values that do not fulfil the requirements for primary data, including data from databases and published literature, default greenhouse gas emission factors from national inventories, calculated data, estimates or other representative data and data obtained from proxy processes or estimates;	
Article 3, first paragraph, point (23)				
74	(23) "default value" means secondary data value drawn from a published source, which is taken as default in case of lack of primary or modelled data;	(23) "default value" means secondary data value drawn from a published source~~, which~~ ***and verified by a conformity assessment body that*** is taken as default in case of lack of primary, or modelled data;	(23) "default value" means secondary data value drawn from a published source, which is taken as default in case of lack of primary or modelled data;	(23) "default value" means secondary data value drawn from a published source, which is taken as default in case of lack of primary or modelled data; Text Origin: Commission Proposal
Article 3, first paragraph, point (24)				
75	(24) "modelled data" means data established by use of a model that takes into account primary data and/or greenhouse gas emission-	(24) "modelled data" means data established by use of a model that takes into account primary data and/or greenhouse gas emission-	(24) "modelled data" means data established by use of a model that takes into account primary data and/or greenhouse gas emission-	

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	relevant parameters of a transport operation or hub operation, including by use of a model provided through a calculation tool;	relevant parameters of a transport operation or hub operation, including by use of a model provided through a calculation tool;	relevant parameters of a transport operation or hub operation, including by use of a model provided through a calculation tool;	
Article 3, first paragraph, point (25)				
76	(25) "output data" means disaggregated data on greenhouse gas emissions of a transport service established with using the reference methodology and input data set out by this Regulation;	(25) "output data" means disaggregated data on greenhouse gas emissions of a transport service established with using the reference methodology and input data set out by this Regulation;	(25) "output data" means disaggregated data on greenhouse gas emissions of a transport service established with using the reference methodology and input data set out by this Regulation;	
Article 3, first paragraph, point (26)				
77	(26) "metrics" means a measure of quantitative assessment;	(26) "metrics" means a measure of quantitative assessment;	(26) "metrics" means a measure of quantitative assessment;	
Article 3, first paragraph, point (27)				
78	(27) "evidence substantiating information on greenhouse gas emissions of a transport service" means the on demand establishment of a report at the level of a transport service, as set out in EN ISO 14083:2023;	(27) "evidence substantiating information on greenhouse gas emissions of a transport service" means the on demand establishment of a report at the level of a transport service, as set out in EN ISO 14083:2023;	(27) "evidence substantiating information on greenhouse gas emissions of a transport service" means the on demand establishment of a report at the level of a transport service, as set out in EN ISO 14083:2023;	
Article 3, first paragraph, point (28)				
79	(28) "calculation tool" means an application, model or software allowing for the automatic calculation of greenhouse gas emissions of a transport service;	(28) "calculation tool" means an application, model or software allowing for the automatic calculation of greenhouse gas emissions of a transport service;	(28) "calculation tool" means an application, model or software allowing for the automatic calculation of greenhouse gas emissions of a transport service;	
Article 3, first paragraph, point (29)				
80	(29) "external calculation tool" means a calculation tool that is provided on the market by a third party for the broader commercial or	(29) "external calculation tool" means a calculation tool that is provided on the market by a third party for the broader commercial or	(29) "external calculation tool" means a calculation tool that is provided on the market by a third party for the broader commercial or	

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	non-commercial use;	non-commercial use;	non-commercial use;	
Article 3, first paragraph, point (30)				
81	(30) "conformity assessment body" means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) No 765/2008[1]. 1. Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008)	(30) "conformity assessment body" means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) No 765/2008[1]. 1. Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008)	(30) "conformity assessment body" means a conformity assessment body as defined in Article 2, point (13), of Regulation (EC) No 765/2008[1]. 1. Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008)	(30) "conformity assessment body" means a conformity assessment body as defined in Article 2, point ~~(13)~~ ***13***, of Regulation (EC) No 765/2008 ~~1~~ ***of the European Parliament and the Council***. ~~1. Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008)~~
Article 3, first paragraph, point (30a)				
81a		***(30a) "transport service organiser" means an entity that provides transport services within which the operation of some transport chain elements are subcontracted to one or more entities that operate them.***		***(30a) "transport service organiser" means an entity that provides transport services within which the operation of some transport chain elements are subcontracted to one or more entities that operate them.*** Text Origin: EP Mandate
Article 3, first paragraph, point (30b)				
81b				***(30b) "transport operator" means an entity that carries out transport operations involving carriage of freight or passengers, or both;***
Article 3, first paragraph, point (30c)				
81c				***(30c) "hub operator" means an entity that carries out hub operations involving carriage of freight or passengers;***

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Article 3, first paragraph, point (30d)					
Y	81d		***(30b) "transport subcontractor" means an entity providing transport operations for one or more transport chains elements on behalf of a transport service organiser, under contractual arrangements.***		Text Origin: EP Mandate
CHAPTER II					
G	82	CHAPTER II METHODOLOGY	CHAPTER II METHODOLOGY	CHAPTER II METHODOLOGY	
Article 4					
G	83	Article 4 Method for calculating greenhouse gas emissions of transport services	Article 4 Method for calculating greenhouse gas emissions of transport services	Article 4 Method for calculating greenhouse gas emissions of transport services	
Article 4(1)					
G	84	1.The greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, and the rules set out in Chapter III of this Regulation.	1.The ***well-to-wheel*** greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, and the rules set out in Chapter III of this Regulation.	1.The greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, ~~and~~**as specified by** the rules set out in Chapter III of this Regulation.	1.The greenhouse gas emissions of transport services shall be calculated on the basis of the methodology defined in EN ISO 14083:2023 standard, in its up-to-date version, ~~and~~***as specified by*** the rules set out in Chapter ~~III~~***II*** of this Regulation.
Article 4(1a)					
Y	84a		***1a. By ... [the date of entry into force of this Regulation], the Commission shall make access to EN ISO 14083:2023 standard free of charge, via an easily accessible website.***		EP, CSL and COM LSs to explore legally sound options; linked to line 22 (recital 12)
Article 4(2)					
G	85	2.The Commission shall assess the need for an adjustment of any component of the standard referred	2.***No later than 36 months after the date of application of this Regulation,*** the Commission shall	2.The Commission shall assess the need for an adjustment of any component of the standard referred	2.***No later than 36 months after the date referred to in Article 19(2),*** the Commission shall assess the need

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	to in paragraph 1, not later than 36 months after the date of application of this Regulation.	assess the need for an adjustment of any component of the standard referred to in paragraph 1, ~~*not later than 36 months after the date of application of this*~~***in particular in order to ensure its consistency with the Union's long-term climate objective and intermediate climate targets as laid down in*** Regulation ***(EU) 2021/1119 and other Union climate and energy law***.	to in paragraph 1, not later than 36 months after the date ~~of application~~**referred to in Article 19(2)** of this Regulation.	for an adjustment of any component of the standard referred to in paragraph 1~~, not later than 36 months after the date of application of this Regulation.~~**.** Dates Text Origin: Commission Proposal
Article 4(2a)				
85a		***2a. By ... [24 months from the date of entry into force of this Regulation], the Commission shall present a report to the European Parliament and the Council setting out a common Union methodology to calculate the life-cycle greenhouse gas emissions of all transport modes, in particular emissions stemming from manufacturing, maintenance and disposal of vehicles. It shall duly take into account any methodologies for life-cycle emissions developed in accordance with Regulation (EU) 2019/631, Regulation (EU) 2023/1542 and Regulation (EU) 2019/1242. The report shall assess the best approach to implement the common Union life-cycle methodology for the purpose of this Regulation and shall, as appropriate, be accompanied immediately by a legislative proposal to amend this***		Dates

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		Regulation.		
Article 4(2b)				
85b		***2b. As part of the assessment referred to in paragraph 2, the Commission shall asses the feasibility and economic, environmental, health and social impacts of the inclusion of accounting of air pollution caused by transport services that start or end on the Union territory to the scope of this Regulation.***		EP to come a proposal.
Article 4(3)				
86	3.The Commission may launch a compliance check to assess any amendment to the standard referred to in paragraph 1. The compliance check shall be initiated by the Commission, which, where appropriate, may act at the request of a Member State.	3.The Commission may launch a compliance check to assess any amendment to the standard referred to in paragraph 1. The compliance check shall be initiated by the Commission, which, where appropriate, may act at the request of a Member State.	3.The Commission may**, at its own initiative or upon request of a Member State,** launch a compliance check to assess any amendment to the standard referred to in paragraph 1~~. The compliance check shall be initiated by the Commission, which, where appropriate, may act at the request of a Member State~~ **and the need for a subsequent adjustment**.	3.The Commission may***, at its own initiative or upon request of a Member State,*** launch a compliance check to assess any amendment to the standard referred to in paragraph 1~~. The compliance check shall be initiated by the Commission, which, where appropriate, may act at the request of a Member State~~ ***and the need for a subsequent adjustment***. Text Origin: Council Mandate
Article 4(4)				
87	4.The Commission is empowered to adopt delegated acts in accordance with Article 16 to exclude from the scope of this Regulation an amendment referred to in paragraph 3 and a component referred to in paragraph 2, if, based on its assessment, this amendment or component create a manifest risk of	4.The Commission is empowered to adopt delegated acts in accordance with Article 16 to exclude from the scope of this Regulation an amendment referred to in paragraph 3 and a component referred to in paragraph 2, if, based on its assessment, this amendment or component create a manifest risk of	4.**By way of derogation from paragraph 1,** the Commission ~~is empowered to adopt delegated~~**shall, by means of implmenting** acts in accordance with Article ~~16 to exclude from the scope of this Regulation an amendment~~**17, identify amendments** referred to in paragraph 3 ~~and a component~~**or of**	4.***By way of derogation from paragraph 1,*** the Commission ~~*is empowered to adopt delegated*~~***shall, by means of implementing*** acts in accordance with Article ~~*16 to exclude from the scope of this Regulation an amendment*~~***17, identify amendments*** referred to in paragraph 3 ~~*and a component*~~***or of***

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	the incompatibility with the objectives of this Regulation and other applicable Union rules.	the incompatibility with the objectives of this Regulation and other applicable Union rules.	**the components** referred to in ~~paragraph 2, if, based on its assessment, this amendment or component~~**pargraph 2 which** create a manifest risk of ~~the~~ incompatibility with the objectives of this Regulation and other applicable Union rules **and which therefore shall not apply**.	***the components*** referred to in paragraph 2~~, if, based on its assessment, this amendment or component~~ ***which*** create a manifest risk of ~~the~~ incompatibility with the objectives of this Regulation and other applicable Union rules***, in particular with Regulation (EU) 2021/1119, and which therefore shall not apply***. Ok except DA vs. IA Text Origin: Council Mandate
Article 4(5)				
88	5.The Commission is empowered to adopt delegated acts in accordance with Article 16 to request the European Committee on Standardisation to revise the standard referred to in paragraph 1, including based on the result of the assessment referred to in paragraph 2 and compliance check referred to in paragraph 3.	5.The Commission is empowered to adopt delegated acts in accordance with Article 16 to request the European Committee on Standardisation to revise the standard referred to in paragraph 1, including based on the result of the assessment referred to in paragraph 2 and compliance check referred to in paragraph 3.	5.The Commission is empowered to adopt ~~delegated~~ **implementing** acts in accordance with Article ~~16~~**17** to request the European Committee on Standardisation to revise the standard referred to in paragraph 1, including based on the result of the assessment referred to in paragraph 2 and compliance check referred to in paragraph 3.	
Article 4(6)				
89	6.The Commission is empowered to adopt implementing acts in accordance with Article 17 to supplement this Regulation with a view to clarify the reference methodology referred to in paragraph 1, to ensure its uniform implementation on the market as regards the approach for determining	6.The Commission is empowered to adopt ~~*implementing*~~***delegated*** acts in accordance with Article ~~*17*~~***16*** to supplement this Regulation with a view to clarify the reference methodology referred to in paragraph 1, to ensure its uniform implementation on the market as regards the approach for determining	6.The Commission is empowered to adopt implementing acts in accordance with Article 17 to ~~supplement~~**lay down detailed rules for the uniform implementation of** this Regulation with a view to clarify the reference methodology referred to in paragraph 1, to ensure its uniform implementation on the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
	appropriate emission-relevant parameters for calculating greenhouse gas emissions before a service is provided, and, where applicable, other technical parameters related to the allocation of emissions or aggregation of data elements that are not explicitly explained in that methodology.	appropriate emission-relevant parameters for calculating greenhouse gas emissions before a service is provided, and, where applicable, other technical parameters related to the allocation of emissions or aggregation of data elements that are not explicitly explained in that methodology.	market as regards the approach for determining appropriate emission-relevant parameters for calculating greenhouse gas emissions before a service is provided, and, where applicable, other technical parameters related to the allocation of emissions or aggregation of data elements that are not explicitly explained in that methodology.		
Article 4(7)					
G	89a			**7.Data relating to greenhouse gas emissions of transport services, to be included in databases established pursuant to other EU acts in the transport sector or to be used pursuant to such acts, may be based on the standard and rules for the accounting of the greenhouse gas emissions of transport services referred to in paragraph 1, under the conditions set out by those acts.**	*deleted* *A recital will be added stating that COM should leverage this standard in upcoming legislations.*	G
CHAPTER III					
G	*90*	CHAPTER III INPUT DATA AND SOURCES	CHAPTER III INPUT DATA AND SOURCES	CHAPTER III INPUT DATA AND SOURCES	CHAPTER III INPUT DATA AND SOURCES Text Origin: Commission Proposal	G
Article 5					
G	91	Article 5 Use of primary and secondary data	Article 5 Use of primary and secondary data	Article 5 Use of primary and secondary data	Article 5 Use of primary and secondary data Text Origin: Commission Proposal	G
Article 5(1)					

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92	1.Entities referred to in Article 2 shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.	1.Entities referred to in Article 2***, shall use primary data to calculate the greenhouse gas emissions of a transport service which they provide, with the exception of services provided by micro, small and medium-sized enterprises as defined in Commission Recommendation 2003/361/EC. SMEs*** shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.	1. Entities referred to in Article 2**, point (a)** shall prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.	
Article 5(1), second subparagraph				
92a		***1a. When SMEs operate as transport subcontractors, they shall be able to rely on secondary data, even if the transport organiser is using primary data for calculating the greenhouse gas emissions deriving from a transport service performed by other transport subcontractors or its own fleet.***	**A Member State may provide that the use of primary data is compulsory for transport operations on its territory by entities whose number of employees exceeds a certain threshold set by national law where the transport service starts and ends on its territory. The Member State shall not apply such a requirement to cross border transport operations, including operations in transit through its territory and to Small and Medium Enterprises referred to in Commission Recommendation 2003/361/EC[1].** **1. Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).**	

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Article 5(1a)					
Y 92b		***1b. Member States may introduce administrative, financial or operational incentives to stimulate the use of primary data and should notify to the Commission their nature and timeframe.***		EP to explain what could incentives be.	Y
Article 5(2)					
Y 93	2.The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed under the following conditions:	2.The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed ***for SMEs*** under the following conditions:	2.The use of secondary data for calculating greenhouse gas emissions of a transport service shall be allowed under the following conditions:		Y
Article 5(2), point (a)					
G 94	(a) default values for greenhouse gas emission intensity are derived from:	(a) default values for greenhouse gas emission intensity are derived from:	(a) default values for greenhouse gas emission intensity are derived from:	(a) default values for greenhouse gas emission intensity are derived from: Text Origin: Commission Proposal	G
Article 5(2), point (a)(i)					
G 95	(i) a core EU database of default values for greenhouse gas emission intensity, referred to in Article 6, paragraph 1;	(i) a core EU database of default values for greenhouse gas emission intensity, referred to in Article 6, paragraph 1;	(i) a core EU database of default values for greenhouse gas emission intensity, referred to in Article 6, paragraph 1;	(i) a core EU database of default values for greenhouse gas emission intensity, referred to in Article 6, paragraph 1; Text Origin: Commission Proposal	G
Article 5(2), point (a)(ii)					
G 96	(ii) databases and datasets of default values for greenhouse gas emission intensity operated by third parties, in accordance with Article 7;	(ii) databases and datasets of default values for greenhouse gas emission intensity operated by third parties, in accordance with Article 7;	(ii) databases and datasets of default values for greenhouse gas emission intensity operated by third parties, in accordance with Article 7;	(ii) databases and datasets of default values for greenhouse gas emission intensity operated by third parties, in accordance with Article 7; Text Origin: Commission	G

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Proposal
Article 5(2), point (b)				
97	(b) default greenhouse gas emission factors for the transport energy carriers are derived from the central EU database of default greenhouse gas emission factors, referred to in Article 8;	(b) default greenhouse gas emission factors for the transport energy carriers are derived from the central EU database of default greenhouse gas emission factors, referred to in Article 8;	(b) default greenhouse gas emission factors for the transport energy carriers are derived from the central EU database of default greenhouse gas emission factors, referred to in Article 8;	(b) default greenhouse gas emission factors for the transport energy carriers are derived from the central EU database of default greenhouse gas emission factors, referred to in Article 8; Text Origin: Commission Proposal
Article 5(2), point (c)				
98	(c) modelled data rely on a model established in accordance with the method referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate.	(c) modelled data rely on a model established in accordance with the method referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate.	(c) modelled data rely on a model established in accordance with the ~~method~~**methodology** referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate.	(c) modelled data rely on a model established in accordance with the ~~*method*~~***methodology*** referred to in Article 4 and the rules set out in Article 5 (2), point (b) and Article 11, where appropriate. Text Origin: Council Mandate
Article 5(3)				
98a			**3.Without prejudice to paragraph 1, second subparagraph, of this Article, entities referred to in Article 2, point (a) may use primary or secondary data, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union legislation by an accredited body referred to in Article 15a provided that such data is available at the same aggregation level as the one required by this Regulation.**	***(ca) When entities referred to in Article 2, point (a) use as input data primary data that have already been used as a basis to establish output data that has been verified under other existing Union legislation by an accredited body referred to [in Article 15a], then the verification referred to in Article 12(1) does not need to address the source(s) of the input data used for the calculation as referred to in Article 13(2) point (b).***
Article 5(3), second subparagraph				

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G	98b		**The Commission shall adopt implementing acts in accordance with Article 17 laying down detailed rules on the conditions of application of this paragraph.**	*deleted*	G
	Article 5(2a)				
Y	*98c*		***2a. By ... [12 months from the date of entry into force of this Regulation], the Commission shall adopt delegated acts in accordance with Article 16 to supplement this Regulation by laying down detailed rules of applying cut-off criteria and deviations from the greater circle distance ("GCD").***		Y
	Article 5(2b)				
Y	98d		***2b. Original Equipment Manufacturers ("OEMs") shall grant adequate access to relevant in-vehicle data to SMEs, to the extent that is necessary for the purpose of compliance with this Regulation, and as long as it is relevant for the purpose of facilitating their accurate data collection and subsequent calculations.***		Y
	Article 6				
G	99	Article 6 Core EU database of default values for greenhouse gas emission intensity	Article 6 Core EU database of default values for greenhouse gas emission intensity	Article 6 Core EU database of default values for greenhouse gas emission intensity Text Origin: Commission Proposal	G

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Article 6(1)				
100	1.The Commission with the assistance of the European Environmental Agency, shall establish a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i).	1.The Commission with the assistance of the European Environmental Agency, ***taking into account the expertise of relevant stakeholders and other sectoral EU bodies,*** shall establish ***within 18 months after the entry into force of this Regulation,*** a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i) ***that is available free of charge***.	1.The Commission with the **technical** assistance of the European Environmental Agency **and, where necessary, with additional and voluntary input of the Member States**, shall **before [date: 42 months after the entry into force of this Regulation]** establish a core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i) **including default values for vehicle and vessel types typically used in some or all Member States**.	COM to further assess this provision. Dates
Article 6(1), second subparagraph				
100a			**Those default values shall reflect the location-based approach mentioned in the standard referred to in Article 4(1) and, where appropriate, unique features in different Member States.**	
Article 6(1), third subparagraph				
100b			**Where available, the core EU database shall include greenhouse gas emission intensity values agreed by the Union, or in the interests of the Union, at international level. Those values shall be used as default values for the calculation and disclosure of greenhouse gas emissions of transport operations that cross at least one border between two Member States unless more**	

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			precise default values are available in the core EU database.		
Article 6(1a)					
G	100c		***1a. When establishing the core EU database of default emission intensity values referred to in Article 5 (2), point (a)(i), the Commission and the European Environmental Agency shall produce a separate table for each mode of transport.***	**1a. The core EU database shall include a separate table for each mode of transport, in particular for shipping default greenhouse gas emission intensity data. The shipping default greenhouse gas emission intensity data shall be derived automatically from the "Thetis-MRV" database and complemented, where applicable, with other sources of information such as the FuelEU database established pursuant to Article 19(1) of Regulation (EU) 2023/1805.**	***1a. The core EU database shall include a separate table for each mode of transport, in particular for maritime shipping default greenhouse gas emission intensity data. The maritime shipping default greenhouse gas emission intensity data shall be derived from the "Thetis-MRV" database and complemented, where applicable, with other sources of information such as the FuelEU database established pursuant to Article 19(1) of Regulation (EU) 2023/1805.*** COM to come back during next ITM (addition of maritime), if need be. Text Origin: Council Mandate	G
Article 6(1b), first subparagraph					
Y	100d		***1b. When developing the default greenhouse gas emission intensity values, the Commission shall:***			Y
Article 6(1b), second subparagraph					
Y	100e		***(a) apply the location-based approach for which the standard referred to in Article 4 provides ("the location based approach");***			Y
Article 6(1b), third subparagraph					
Y	100f		***(b) take into account the***			Y

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		greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.		
Article 6(1c)				
Y	100g	***1c. When greenhouse gas emissions from electricity consumed by transport can be quantified by using the location-based approach and the market-based approach under EN ISO 14083:2023 the market-based electricity mix shall be reported, provided the conditions set within Annex J of the mentioned standard are fulfilled.***		Y
Article 6(1b)				
G	100h	***1d. Until the core EU database is established, entities may refer to other national databases, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union law provided that such data is available at the same aggregation level as the one required by this Regulation.***		*deleted* G
Article 6(2)				
G	*101*	*2.*The Commission shall ensure the maintenance, update and continuous development of the database referred to in paragraph 1, taking into account for the evolution of the technological state-of-the-art in the transport sector and of new	2.The Commission shall ensure***, at least annually,*** the maintenance, update ~~*and*~~***,*** continuous development***, and an appropriate level of security*** of the database referred to in paragraph 1, taking into account for the evolution of the	2.The Commission shall ensure the maintenance, update and continuous development of the database referred to in paragraph 1, taking into account for the evolution of the technological state-of-the-art in the transport sector**, the principles**	2.The Commission shall ensure the maintenance, ***regular*** update ~~*and*~~***,*** continuous development***, and an appropriate level of security*** of the database referred to in paragraph 1, taking into account for the evolution of the technological state-of-the-art G

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	methodological approaches for calculating greenhouse gas emissions.	technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions. ***Any updates to the default values shall be notified to the public without delay. Following such an update, concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emissions information.***	**referred to in paragraph 1,** and of new methodological approaches for calculating greenhouse gas emissions. **The Commission shall ensure compatibility and consistency of the database with existing Union legislation. The Commission shall assess the need to update the database at least on a yearly basis.**	in the transport sector***, the principles referred to in paragraph 1,*** and of new methodological approaches for calculating greenhouse gas emissions. ***The Commission shall ensure compatibility and consistency of the database with existing Union legislation. The Commission shall assess the need to update the database at least on a yearly basis.***
Article 6(2a)				
G 101a		***2a. The Commission, with the assistance of the European Environmental Agency, and taking into account the expertise of relevant stakeholders, shall ensure that technical quality checks of default values for greenhouse gas emission intensity are conducted, similarly to those applicable to databases or datasets operated by third parties.***		***2a. deleted.***
Article 6(2), second subparagraph				
Y 101b			**Whenever default values for greenhouse gas emission intensity contained in the database are updated, the Commission shall promptly ensure that such update is made publicly available. In that case, entities shall, where necessary, update output data established pursuant to Article 9 before the expiration of a 3-year time-limit.**	***Whenever default values for greenhouse gas emission intensity contained in the database are updated, the Commission shall without undue delay ensure that such update is made publicly available. Concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emission information before the expiration of***

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				a 3-year time-limit after the update is made publicly available. EP to streamline the wording. Text Origin: Council Mandate
Article 6(3)				
102	3.Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public and free of charge.	3.Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be ***easily accessible,*** open to the public**,** and free of charge.	3.Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public ~~and~~**,** free of charge**, and in all EU official languages**.	3.Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be ***readily available,*** open to the public ~~*and*~~***,*** free of charge~~.~~***, and in all EU official languages***
Article 7				
103	Article 7 Databases and datasets of default values for greenhouse gas emission intensity operated by third parties	Article 7 Databases and datasets of default values for greenhouse gas emission intensity operated by third parties	Article 7 Databases and datasets of default values for greenhouse gas emission intensity operated by third parties	Article 7 Databases and datasets of default values for greenhouse gas emission intensity operated by third parties Text Origin: Commission Proposal
Article 7(1)				
104	1.A developer of a database or dataset referred to in Article 5 (2), point (a)(ii) shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensity included in that database or dataset. The Commission, with the assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in Articles 4 to 8 of this Regulation.	1.***A database or dataset referred to in Article 5 (2), point (a)(ii) may only be used to derive secondary data as long as it provides more granular or sector related data than the ones included in the core EU database referred to in Article 6.*** A developer of a database or dataset referred to in Article 5 (2), point (a)(ii) shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensity included in that database or dataset.	1.A developer of a database or dataset referred to in Article 5 (2), point (a)(ii) shall submit an application to the Commission for a technical quality check of default values for greenhouse gas emission intensity included in that database or dataset. The Commission, with the **technical** assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in ~~Articles 4 to 8~~**Article 4(1)** of this Regulation.	

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		The Commission, with the assistance of the European Environmental Agency, shall conduct the technical quality check in accordance with the requirements set out in Articles 4 to 8 of this Regulation. ***The technical quality check shall be conducted within 12 months from the official receipt of the application.***		
Article 7(1a)				
	104a	***1a. The technical quality check of databases and datasets of default values for greenhouse emission intensity referred in paragraph 1 shall include a comparison between emissions as reported by using primary data, and emissions as they would be reported using the database or default values, for equivalent representative use cases. Databases and default values that would lead to the resulting emissions being understated as compared to those stated in primary data reporting shall receive a negative assessment from the technical quality check.***		
Article 7(1b)				
	104b	***1b. The technical quality check shall also ensure that databases and datasets operated by third parties comply with the rules detailed in the delegated act referred to in paragraph 2a of Article 5.***		
Article 7(2)				

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105	2.Only databases and datasets of default emission intensity values that have been positively assessed in that technical quality check referred to paragraph 1 shall be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii).	2.Only databases and datasets of default emission intensity values that have been positively assessed in that technical quality check referred to paragraph 1 shall be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii). ***The Commission shall publish and maintain an up-to-date list of the databases of default values for greenhouse gas emission intensity operated by third parties that have been positively assessed. The up-to-date list shall be publicly available on a dedicated website.***	2. Only databases and datasets of default emission intensity values that have been positively assessed ~~in that~~**by the Commission further to the** technical quality check referred to paragraph 1 ~~shall~~**may** be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii).	2.Only databases and datasets of default emission intensity values that have been positively assessed ~~*in that*~~***by the Commission further to the*** technical quality check referred to ***in*** paragraph 1 shall be used for the purpose of using secondary data in accordance with Article 5 (2), point (a)(ii). ***The Commission shall publish and maintain an up-to-date list of the databases that set out the default values for greenhouse gas emission intensity operated by third parties to which it has given a positive assessment. The up-to-date list shall be publicly available on a dedicated website.***
Article 7(3)				
106	3.The technical quality check is required as from 24 months after the date of the application of this Regulation, at the latest. A record of positive assessment of that quality check shall be valid for two years.	3.The technical quality check is required as from ~~*24*~~***12*** months after the date of the application ~~*of this Regulation*~~***mentioned in paragraph 1***, at the latest. A record of positive assessment of that quality check shall be valid for two years.	3.The ~~technical quality check is required~~**obligation laid down in paragraph 1 shall apply** as from **[**24 months after the date of ~~the application of this Regulation, at the latest. A record of~~**referred to in Article 19(2)]. A** positive assessment ~~of that quality check~~**pursuant to paragraph 2** shall be valid for two years.	3.The ***obligation for a*** technical quality check ~~*is required*~~***laid down in paragraph 1 shall apply*** as from ***[***24 months after the date of ~~*the application of this Regulation, at the latest. A record of*~~***referred to in Article 19(2)]. A*** positive assessment ~~*of that quality check*~~***pursuant to paragraph 2*** shall be valid for two years. content agreed in principle, except for the dates. Dates
Article 7(4)				
107	4.The Commission shall adopt	4.The Commission shall adopt	4.**No later than 48 months after**	4.***No later than 48 months after the***

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	implementing acts in accordance with Article 17 to supplement this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1.	implementing acts in accordance with Article 17 to supplement this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1.	**the date of entry into force of this Regulation,** the Commission shall adopt implementing acts in accordance with Article 17 to ~~supplement~~**lay down detailed rules for the uniform implementation of** this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1 **and conditions for a positive assessment pursuant to paragraph 2**.	***date of entry into force of this Regulation,*** the Commission shall adopt implementing acts in accordance with Article 17 to ~~*supplement*~~***lay down detailed rules for the uniform implementation of*** this Regulation by establishing rules and conditions to conduct the technical quality check referred to in paragraph 1 ***and conditions for a positive assessment pursuant to paragraph 2. The implementing acts shall specify the delay under which the technical quality checks shall be conducted.*** Dates
Article 7(4a)				
107a		***4a. Access to the database referred to in paragraph 1, to consult or use default emission intensity values shall be open to the public and free of charge for SMEs.***		
Article 8				
108	Article 8 Central EU database of default greenhouse gas emission factors	Article 8 Central EU database of default greenhouse gas emission factors	Article 8 Central EU database of default greenhouse gas emission factors	Article 8 Central EU database of default greenhouse gas emission factors Text Origin: Commission Proposal
Article 8(1)				
109	1.The Commission, with the assistance of the European Environmental Agency, shall establish a central EU database of	1.***By ... [12 months from the date of entry into force of this Regulation],*** the Commission, with the assistance of the European Environmental	1.The Commission, with the **technical** assistance of the European Environmental Agency **and, where necessary, with additional and**	1.***By ... [12 months from the date of entry into force of this Regulation],*** The Commission~~,~~ with the ***technical*** assistance of the European

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	default greenhouse gas emission factors referred to in Article 5(2), point (b).	Agency***, and taking into account the expertise of relevant stakeholders and other sectoral EU bodies***, shall establish a central EU database of default greenhouse gas emission factors referred to in Article 5(2), point (b).	**voluntary input from Member States**, shall establish a central EU database of default greenhouse gas emission factors referred to in Article 5(2), point (b) **including greenhouse gas emission factors for energy carriers used in some or all Member States**.	Environmental Agency ***and, where necessary, with additional and voluntary input of the Member States, relevant stakeholders and other sectoral EU bodies***, shall establish a central EU database of default greenhouse gas emission factors referred to in Article 5(2), point (b) ***including greenhouse gas emission factors for energy carriers used in some or all Member States***. content agreed in principle, except for the dates. Dates
Article 8(1a), first subparagraph				
G 109a		***1a. When developing the default greenhouse gas emission factors, the Commission shall:***		***1a. When developing the default greenhouse gas emission factors, the Commission shall:*** Text Origin: EP Mandate
Article 8(1a), second subparagraph				
Y 109b		***(a) apply the location-based approach for which the standard referred to in Article 4 provides ("the location based approach");***		
Article 8(1a), second subparagraph				
G 109c		***(b) take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.***		***without prejudice to [line 109; correct reference to be inserted later on] take into account the greenhouse gas emissions factors that have been determined in accordance with Directive (EU) 2018/2001.***

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	Article 8(1b)					
Y	109d		***1b. When greenhouse gas emissions from electricity consumed by transport can be quantified by using the location-based approach and the market-based approach under EN ISO 14083:2023 the market-based electricity mix shall be reported, provided the conditions set out in Annex J of the mentioned standard are fulfilled.***			Y
	Article 8(1b)					
G	109e		***1c. Until the central EU database is established, entities may refer to other national databases, which are deemed to have been verified, pursuant to Article 13(8) or which have been verified under other existing Union law provided that such data is available at the same aggregation level as the one required by this Regulation.***		***1b. deleted.***	G
	Article 8(1), second subparagraph					
Y	109f			**Those default greenhouse gas emission factors shall reflect the location-based approach in the reference methodology for calculating greenhouse gas emissions and, where appropriate, unique features in different Member States.**		Y
	Article 8(1), third subparagraph					
Y	109g			**Where available, the central EU database shall include greenhouse**		Y

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			gas emission factors agreed by the Union, or in the interests of the Union at international level. Those emission factors shall be used as default emission factors for the calculation and disclosure of greenhouse gas emissions of transport operations that cross at least one border between two Member States unless more precise default emission factors are available in the central EU database.	
Article 8(2)				
110	2.The Commission, with the assistance of the European Environmental Agency, shall ensure the maintenance, update and continuous development of the database referred to in paragraph 1, taking into account the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions.	2.The Commission, with the assistance of the European Environmental Agency, shall ensure***, at least annually,*** ~~*the*~~ maintenance, update**,** and continuous development***, and an appropriate level of security,*** of the database referred to in paragraph 1, taking into account the evolution of the technological state-of-the-art in the transport sector and of new methodological approaches for calculating greenhouse gas emissions. ***Any updates to the default values shall be notified to the public without delay. Following such an update, concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emissions information.***	2.The Commission, with the **technical** assistance of the European Environmental Agency, shall ensure the maintenance, update and continuous development of the database referred to in paragraph 1, taking into account the **need for any adjustments to the standard as referred to in Article 4(2), the** evolution of the technological state-of-the-art in the transport sector**, the principles referred to in paragraph 1,** and of new methodological approaches for calculating greenhouse gas emissions. **The Commission shall ensure compatibility and consistency of the database with existing Union legislation.**	2.The Commission, with the ***technical*** assistance of the European Environmental Agency, shall ensure the maintenance, ***regular*** update and continuous development***, and an appropriate level of security,*** of the database referred to in paragraph 1, taking into account ***the need for any adjustments to the standard as referred to in Article 4(2),*** the evolution of the technological state-of-the-art in the transport sector***, the principles referred to in paragraph 1,*** and of new methodological approaches for calculating greenhouse gas emissions. ***The Commission shall ensure compatibility and consistency of the database with existing Union legislation.***
Article 8(2), second subparagraph				

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Y	110a		**Whenever default greenhouse gas emission factors contained in the database are updated, the Commission shall promptly ensure that such update is made publicly available. In that case, entities shall, where necessary, update output data established pursuant to Article 9 before the expiration of a 3-year time-limit.**	***Whenever default greenhouse gas emission factors contained in the database are updated, the Commission shall without undue delay ensure that such update is made publicly available. Concerned entities shall use the latest available data to calculate and disclose their greenhouse gas emission information before the expiration of a 3-year time-limit after the update is made publicly available.*** EP to streamline the wording; same as line 101b. Text Origin: Council Mandate	Y
	Article 8(3)				
G	111	3.Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be open to the public and free of charge.	3.Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be ***easily accessible,*** open to the public**,** and free of charge.	3.Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be open to the public ~~and~~**,** free of charge **and in all EU official languages**.	3.Access to the database referred to in paragraph 1, to consult or use default greenhouse gas emission factors for the transport energy carriers shall be ***readily available,*** open to the public ~~*and*~~**,** free of charge ***and in all EU official languages***.	G
	Article 8a				
Y	111a		***Article 8a*** ***Article 8a*** ***Governance support for small and medium enterprises***		Y
	Article 8a(1)				
Y	111b		***1.By ... [12 months from the date of entry into force of this Regulation],***		Y

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		the Commission shall have developed a simplified calculation tool for SMEs that is publicly accessible, user-friendly and free of charge, in accordance with Article 11. It shall be accompanied by step-by-step guidance documents, clearly explaining how that calculation tool functions.		
Article 8a(2)				
Y 111c		***2.The Commission shall monitor the risk that the data disclosed by SMEs acting as subcontractors, under this Regulation, could be used by transport service organisers for unfair market practices. By .. [2 years from the date of entry into force of this Regulation], the Commission shall present a report to the European Parliament and the Council. That report shall be accompanied, if appropriate, by a legislative proposal to provide measures to protect the confidentiality of commercially sensitive data.***		Y
CHAPTER IV				
G 112	CHAPTER IV OUTPUT DATA AND TRANSPARENCY	CHAPTER IV OUTPUT DATA AND TRANSPARENCY	CHAPTER IV OUTPUT DATA AND TRANSPARENCY	CHAPTER IV OUTPUT DATA AND TRANSPARENCY Text Origin: Commission Proposal G
Article 9				
G 113	Article 9	Article 9	Article 9	Article 9 G

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	Establishing output data on greenhouse gas emissions of a transport service	Establishing output data on greenhouse gas emissions of a transport service	Establishing output data on greenhouse gas emissions of a transport service	Establishing output data on greenhouse gas emissions of a transport service Text Origin: Commission Proposal
	Article 9(1)			
G	114	1.Output data shall be established using the reference methodology and input data in accordance with Articles 4 to 8 of this Regulation.	1.Output data shall be established using the reference methodology and input data in accordance with Articles 4 to 8 of this Regulation.	1.Output data shall be established using the reference methodology and input data in accordance with Articles 4 to 8 of this Regulation. Text Origin: Commission Proposal
	Article 9(2)			
G	115	2.The output data may be established with using calculation tools. External calculation tools shall comply with the requirements laid down in Article 11.	2.The output data may be established with using calculation tools. External calculation tools shall comply with the requirements laid down in Article 11.	2. The output data may be established with using calculation tools. **For that purpose, only** external calculation tools ~~shall comply with the requirements laid down in~~**certified pursuant to** Article 11 **or the tool referred to in paragraph 3 may be used**.	2.The output data may be established with using calculation tools. ***For that purpose, only*** external calculation tools ~~*shall comply with the requirements laid down in*~~***certified pursuant to*** Article 11 ***or the tool referred to in paragraph 3 may be used***.
	Article 9(3)			
Y	116	3.The output data as a minimum shall consist total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, at least one of the following data metrics:	3.The output data ~~*as a minimum*~~ shall consist ***of the*** total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, at least one of the following data metrics:	3.**Before [36 months after the entry into force of this Regulation], the Commission shall, by means of implementing acts in accordance with Article 17, elaborate a calculation tool for the establishment of**~~The~~ output data ~~as a minimum shall consist total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, at least one of the~~	Dates

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			~~following data metrics:~~**.**	
Article 9(3), point (a)				
117	(a) mass CO2e per tonne kilometre, or equivalent units, for freight transport;	(a) mass CO2e per tonne kilometre, or equivalent units, for freight transport;	*deleted*	
Article 9(3), point (b)				
118	*(b)* mass CO2e per tonne or equivalent units, for freight hub throughput;	(b) mass CO2e per tonne or equivalent units, for freight hub throughput;	*deleted*	
Article 9(3), point (c)				
119	*(c)* mass CO2e per passenger kilometre, or equivalent units, for passenger transport;	(c) mass CO2e per passenger kilometre, or equivalent units, for passenger transport;	*deleted*	
Article 9(3), point (d)				
120	*(d)* mass CO2e per passenger or equivalent units, for passenger hub throughput.	(d) mass CO2e per passenger or equivalent units, for passenger hub throughput.	*deleted*	
Article 9(4)				
121	*4.*The Commission shall be empowered to adopt delegated acts in accordance with Article 16 to complement the list of metrics for output data referred to in paragraph 3.	4.The Commission shall be empowered to adopt delegated acts in accordance with Article 16 to complement the list of metrics for output data referred to in paragraph 3.	~~4.~~ *deleted*	
Article 9(4)				
121a			**4.The tools referred to in paragraph 2 may be used to calculate metrics or other data to be included in databases established pursuant to other EU acts in the transport sector, under the conditions set out by those**	

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			acts.	
Article 9(5)				
Y 121b			**5.The output data shall as a minimum consist of total mass of carbon dioxide equivalent (CO2e) per transport service, and, in relation to a type of transport service concerned, applicable data metrics expressing greenhouse gas emissions output data, as recommended in the standard referred to Article 4(1) and defined in accordance with the second subparagraph of this paragraph.**	Y
Article 9(5), second subparagraph				
Y 121c			**In order to ensure uniform implementation of the first subparagraph of this paragraph, the Commission shall, by means of implementing acts adopted in accordance with Article 17, define the data metrics referred therein for freight transport, freight hub throughput, passenger transport and passenger hub throughput.**	Y
Article 9(5), third subparagraph				
Y 121d			**To that end, the Commission shall take into account the greenhouse gas emission intensity coefficients as defined in the standard referred to in Article 4(1).**	Y
Article 10				

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G 122	Article 10 Communication and transparency	Article 10 Communication and transparency	Article 10 Communication and transparency	Article 10 Communication and transparency Text Origin: Commission Proposal
Article 10(1)				
G 123	1.Concerned entities shall disclose output data in a clear and unambiguous manner. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "Well-to-wheel greenhouse gas emissions calculated in accordance with Regulation [reference to this Regulation] of the European Parliament and the Council", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed.	1.Concerned entities shall disclose output data in a clear and unambiguous manner ***whenever possible before the provision of a transport service or the conclusion of the contract***. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "Well-to-wheel greenhouse gas emissions calculated in accordance with ***EU*** Regulation [reference to this Regulation] ~~*of the European Parliament and the Council*~~", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed.	1.Concerned entities shall disclose output data in a clear and unambiguous manner **before the provision of a transport service. In duly justified circumstances, output data may be disclosed after the provision of the transport service**. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "~~Well-to-wheel~~ Greenhouse gas emissions calculated in accordance with Regulation [~~reference to this Regulation~~***reference to this Regulation***] of the European Parliament and the Council", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed.	1.Concerned entities shall disclose output data in a clear and unambiguous manner ***whenever possible before the provision of a transport service or the conclusion of the contract***. When concerned entities disclose output data, in the communication accompanying this disclosure they shall include the following statement "~~*Well-to-wheel*~~ Greenhouse gas emissions calculated in accordance with ***EU*** Regulation [reference to this Regulation] ~~*of the European Parliament and the Council*~~", at least in one of the official languages of the EU, and where possible, in an official language of a Member State on the territory of which the service is performed. G
Article 10(1a), first subparagraph				
Y 123a		***1a. Concerned entities may choose to display visibly the following information:***		Y
Article 10(1a), second subparagraph				
Y 123b		***(a) whether their data is subject to***		Y

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		the annual verification;			
Article 10(1a), third subparagraph					
Y	123c	***(b) whether they have used primary data in which case the variables derived from primary data shall be provided;***			Y
Article 10(1a), fourth subparagraph					
Y	123d	***(c) whether they have used the EU calculation tool established by paragraph 2a of article 9.***			Y
Article 10(2)					
G	124	2.Where output data are obtained and disclosed by a data intermediary on the basis of separate arrangements, the rules laid down in paragraph 1 and Article 9(3) shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.	2.Where output data are ~~*obtained and*~~ disclosed by a data intermediary***, in particular digital navigation and journey route planning services,*** on the basis of separate arrangements, the rules laid down in paragraph 1 and Article 9(3) shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.	2.Where output data are obtained and disclosed by a data intermediary on the basis of separate arrangements, the rules laid down in paragraph 1 and Article ~~9(3)~~**9(5)** shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.	2.Where output data are obtained and disclosed by a data intermediary on the basis of separate arrangements, the rules laid down in paragraph 1 and Article ~~*9(3)*~~***9(5)*** shall apply. When disclosing output data, the data intermediary shall include a reference to the source of these data.	G
Article 10(2a)					
Y	124a	***2a. Information on greenhouse gas emissions of a transport service shall be provided to digital data intermediaries by a concerned entity or other relevant legal or natural person. Output data disclosed by those digital data intermediaries shall incorporate the information visibly on each search result and include emissions ranking as a default sorting option,***			Y

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		whereby the most environmentally friendly option would be displayed first, as well as an easy comparison between different modal choices, including the use of private vehicles, as well as bicycle options, where appropriate.			
Article 10(3)					
G	125	3.Where primary data are used in the meaning of Article 5(1), concerned entities shall be entitled to communicate this fact to any third party if the use of primary data was verified in accordance with Articles 12 and 13.	3.Where primary data are used in the meaning of Article 5(1), concerned entities shall be entitled to communicate this fact to any third party if the use of primary data was verified in accordance with Articles 12 and 13.	3. Where primary data are used in the meaning of Article 5(1), concerned entities shall be entitled to communicate this fact to any third party ~~if~~**provided that** the use of primary data ~~was verified in accordance with~~**has been ascertained in the framework of the verification process provided for in** Articles 12 and 13.	3.Where primary data are used in the meaning of Article 5(1), concerned entities shall be entitled to communicate this fact to any third party ~~if~~***provided that*** the use of primary data ~~was verified in accordance with~~***has been [ascertained] in the framework of the verification process provided for in*** Articles 12 and 13. LLs request CSL to verify 'ascertained' - language.
Article 10(4)					
G	126	4.Concerned entities shall be able to establish evidence substantiating how the output data were established. That evidence shall be drawn pursuant to the requirements set out by the reference methodology referred to in Article 4(1), and:	4.Concerned entities shall be able to establish evidence substantiating how the output data were established. That evidence shall be drawn pursuant to the requirements set out by the reference methodology referred to in Article 4(1), and:	4.Concerned entities shall be able to establish evidence substantiating how the output data were established. That evidence shall be drawn pursuant to the requirements set out by the reference methodology referred to in Article 4(1), and:	4.Concerned entities shall be able to establish evidence substantiating how the output data were established. That evidence shall be drawn pursuant to the requirements set out by the reference methodology referred to in Article 4(1), and: Text Origin: Commission Proposal
Article 10(4), point (a)					
G	127	(a) it shall serve as a basis for the verification assessment in	(a) it shall serve as a basis for the verification assessment in	(a) it shall serve as a basis for the verification assessment in	(a) it shall serve as a basis for the verification assessment in

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	accordance with Articles 12 and 13;	accordance with Articles 12 and 13;	accordance with Articles 12 and 13;	accordance with Articles 12 and 13; Text Origin: Commission Proposal
Article 10(4), point (b)				
128	(b) it shall be made available upon request of a competent authority, or another third party insofar separate legal or contractual arrangements apply;	(b) it shall be made available upon request of a competent authority***, in accordance with the rules set out in the delegated act referred to in Article 13(9)***, or another third party insofar separate legal or contractual arrangements apply;	(b) it shall be made available upon request of a competent authority **designated under national or Union law**, or another third party insofar separate legal or contractual arrangements apply;	(b) it shall be made available upon request of a competent authority ***designated under national or Union law***, or another third party insofar separate legal or contractual arrangements apply;
Article 10(4), point (c)				
129	(c) where the verification is performed in accordance with Article 12 and 13, it shall include a reference to the proof of compliance referred to in Article 13(6), and the contact information of the conformity assessment body that drew up the proof of compliance;	(c) where the verification is performed in accordance with Article 12 and 13, it shall include a reference to the proof of compliance referred to in Article 13(6), and the contact information of the conformity assessment body that drew up the proof of compliance;	(c) where the verification is performed in accordance with Article 12 and 13, it shall include a reference to the proof of compliance referred to in Article 13(6), and the contact information of the conformity assessment body that drew up the proof of compliance;	(c) where the verification is performed in accordance with Article 12 and 13, it shall include a reference to the proof of compliance referred to in Article 13(6), and the contact information of the conformity assessment body that drew up the proof of compliance; Text Origin: Commission Proposal
Article 10(4), point (d)				
130	(d) where the output data are established through the use of an external calculation tool referred to in Article 9(2), it shall include a reference to that calculation tool.	(d) where the output data are established through the use of an external calculation tool referred to in Article 9(2), it shall include a reference to that calculation tool.	(d) where the output data are established through the use of an external calculation tool referred to in Article 9(2), it shall include a reference to that calculation tool.	(d) where the output data are established through the use of an external calculation tool referred to in Article 9(2), it shall include a reference to that calculation tool. Text Origin: Commission Proposal
Article 10(5)				
131	5.The output data and evidence referred to in paragraph 5 shall be	5.The output data and evidence referred to in paragraph ~~5~~*4* shall be	5.The output data and evidence referred to in paragraph ~~5~~**4** shall be	5.The output data and evidence referred to in paragraph ~~5~~*4* shall be

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	established in a clear and unambiguous manner, at least in one of the official languages of the Union. Where possible, they shall be made available in the form of a weblink, QR code or equivalent.	established in a clear and unambiguous manner, at least in one of the official languages of the Union. ~~*Where possible,*~~ They shall be made ***in a harmonised and simple form,*** available in the form of a weblink, QR code or equivalent, ***enabling interoperability of output data and evidence across different providers of transport services***.	established in a clear and unambiguous manner, at least in one of the official languages of the Union. Where possible, they shall be made available in the form of a weblink, QR code or equivalent.	established in a clear and unambiguous manner, at least in one of the official languages of the Union. Where possible, they shall be made available in the form of a weblink, QR code or equivalent.
Article 10(6)				
G 132	6.Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); (OJ L 119, 4.5.2016, p.1)	6.Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); (OJ L 119, 4.5.2016, p.1)	6.Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); (OJ L 119, 4.5.2016, p.1)	6.Personal data shall be processed in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation); (OJ L 119, 4.5.2016, p.1) Text Origin: Commission Proposal
Article 10(7)				
G 133	7.Any recipient of output data and of evidence referred to in paragraph 5, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.	7.Any recipient of output data and of evidence referred to in paragraph ~~5~~***4***, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.	7.Any recipient of output data and of evidence referred to in paragraph ~~5~~**4**, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.	7.Any recipient of output data and of evidence referred to in paragraph ~~5~~***4***, shall take measures to ensure the confidentiality of relevant commercial data that are processed and communicated in accordance with this Regulation, and ensure that such data may be accessed, processed and disclosed only when authorised.

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					Text Origin: EP Mandate	
CHAPTER V						
G	134	CHAPTER V COMPLEMENTARY MEASURES	CHAPTER V COMPLEMENTARY MEASURES	CHAPTER V COMPLEMENTARY MEASURES	CHAPTER V COMPLEMENTARY MEASURES Text Origin: Commission Proposal	G
Article 11						
G	135	Article 11 Certification of calculation tools	Article 11 Certification of calculation tools	Article 11 Certification of calculation tools	Article 11 Certification of calculation tools Text Origin: Commission Proposal	G
Article 11(1)						
G	136	1.External calculation tools referred to in Article 9, paragraph 2 shall be certified by a conformity assessment body referred to in Article 14.	1.External calculation tools referred to in Article 9, paragraph 2 shall be certified by a conformity assessment body referred to in Article 14.	1.External calculation tools referred to in Article 9, paragraph 2 shall be certified by a conformity assessment body referred to in Article 14.	1.External calculation tools referred to in Article 9, paragraph 2 shall be certified by a conformity assessment body referred to in Article 14. Text Origin: Commission Proposal	G
Article 11(2)						
Y	137	2.Calculation tool developer shall submit an application to a conformity assessment body that shall assess the compliance of the calculation tool with the requirements laid down in Articles 4 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of conformity of the calculation tool to this Regulation. In the case of a negative assessment, the conformity assessment body	2.Calculation tool developer shall submit an application to a conformity assessment body that shall assess the compliance of the calculation tool with the requirements laid down in Articles 4 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of conformity of the calculation tool to this Regulation ***specifying whether the tool supports calculations based on primary data***.	2. Calculation tool developer shall submit an application to a conformity assessment body that shall assess the compliance of the calculation tool with the requirements laid down in Articles 4 to 9. In the case of a positive assessment, the conformity assessment body shall issue a certificate of conformity of the calculation tool to this Regulation. In the case of a negative assessment, the conformity assessment body		Y

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		Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
		shall provide the reasons for the negative assessment to the applicant.	In the case of a negative assessment, the conformity assessment body shall provide the reasons for the negative assessment to the applicant.	shall provide the reasons for the negative assessment to the applicant.		
	Article 11(2a)					
Y	137a		***2a. Calculation tools that are used internally by an entity to calculate greenhouse gas emissions of a transport service within the scope of this Regulation shall also be aligned with the requirements set out by the reference methodology referred to in Article 4(1).***			Y
	Article 11(3)					
G	138	3.The conformity assessment body concerned shall maintain an up-to-date list of the calculation tools that it has certified and for which it has withdrawn or suspended certification. It shall make that list publicly available on its website and shall communicate the address of that website to the Commission without delay.	3.The conformity assessment body concerned shall maintain an up-to-date list of the calculation tools that it has certified and for which it has withdrawn or suspended certification. It shall make that list publicly available on its website and shall communicate the address of that website to the Commission without delay.	3.The conformity assessment body concerned shall maintain an up-to-date list of the calculation tools that it has certified and for which it has withdrawn or suspended certification. It shall make that list publicly available on its website and shall communicate the address of that website to the Commission without delay.	3.The conformity assessment body concerned shall maintain an up-to-date list of the calculation tools that it has certified and for which it has withdrawn or suspended certification. It shall make that list publicly available on its website and shall communicate the address of that website to the Commission without delay. Text Origin: Commission Proposal	G
	Article 11(4)					
G	139	4.The certificate shall be valid for two years.	4.The certificate shall be valid for two years.	4.The certificate shall be valid for two years.	4.The certificate shall be valid for two years. Text Origin: Commission Proposal	G
	Article 11(5)					
G	140	5.The Commission shall publish on	5.The Commission shall publish on	5.The Commission shall publish on	5.The Commission shall publish on	G

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
	its official website a list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2.	its official website ~~a~~***an easily accessible*** list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2***, as well as link to the websites referred in paragraph 3***.	its official website a list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2.	its official website ~~a~~***an easily accessible*** list of all calculation tools that are certified in accordance with paragraph 1 and paragraph 2***, as well as link to the websites referred in paragraph 3***.	
Article 11(6)					
G 141	6.The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification.	6.The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification.	6. The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification.	6.The Commission shall adopt implementing acts in accordance with Article 17 to lay down rules on the certification of calculation tools, the related certificate of conformity, including rules on the renewal, suspension and withdrawal of certification. Text Origin: Commission Proposal	G
CHAPTER VI					
G 142	CHAPTER VI VERIFICATION OF GHREENHOUSE GAS EMISSION DATA AND CALCULATION PROCESSES	CHAPTER VI VERIFICATION OF GHREENHOUSE GAS EMISSION DATA AND CALCULATION PROCESSES	CHAPTER VI VERIFICATION OF ~~GHREENHOUSE~~**GREENHOUSE** GAS EMISSION DATA AND CALCULATION PROCESSES	CHAPTER VI VERIFICATION OF ~~*GHREENHOUSE*~~***GREENHOUSE*** GAS EMISSION DATA AND CALCULATION PROCESSES Text Origin: Council Mandate	G
Article 12					
G 143	Article 12 Scope of the verification	Article 12 Scope of the verification	Article 12 Scope of the verification	Article 12 Scope of the verification Text Origin: Commission Proposal	G
Article 12(1)					
Y 144	1.Output data referred to in Article 9 shall be subject to verification of its	1.Output data referred to in Article 9 shall be subject to verification of its	1.Output data referred to in Article 9 shall be subject to verification of its	1st sentence agreed based on COM	Y

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	conformity with the requirements laid down in Articles 4 to 9 of this Regulation.	conformity with the requirements laid down in Articles 4 to 9 of this Regulation. ***Verification shall be carried out at least annually in accordance with the delegated acts referred to in Article 13(9). Verification may also be requested by the conformity assessment body, another concerned entity or its customers.***	conformity with the requirements laid down in Articles 4**, 5 and** ~~to~~ 9 of this Regulation.	proposal
Article 12(2)				
145	2.The verification requirements referred to in paragraph 1 shall apply to concerned entities referred to Article 2, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[1]. The micro, small and medium-sized enterprises may undergo the verification upon their request. _____ 1. Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).	2.The ***annual*** verification requirements referred to in paragraph 1 shall apply to concerned entities referred to ***in*** Article 2, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[1]. The micro, small and medium-sized enterprises may undergo the verification upon their request. _____ 1. Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).	2.~~The verification requirements referred to in~~ Paragraph 1 shall apply to concerned entities referred to Article 2**, point (a)**, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[1]. The micro, small and medium-sized enterprises may undergo the verification **pursuant to this Regulation** upon their request. _____ 1. Commission ~~Recommendation 2003/361/EC of 6 May 2003~~ **Recommendation 2003/361/EC of 6 May 2003** concerning ~~the~~ **the** definition ~~of~~ **of** micro,- small- and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).**(OJ L 124, 20.5.2003, p. 36).**	2.~~*The verification requirements referred to in*~~ Paragraph 1 shall apply to concerned entities referred ***[***to Article 2***, point (a)]***, with the exception of micro, small and medium-sized enterprises referred to in Commission Recommendation 2003/361/EC[1]. The micro, small and medium-sized enterprises may undergo the verification ***pursuant to this Regulation*** upon their request. _____ 1. Commission ~~*Recommendation 2003/361/EC of 6 May 2003*~~ ***Recommendation 2003/361/EC of 6 May 2003*** concerning ~~*the*~~ ***the*** definition ~~*of*~~ ***of*** micro,- small- and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36).***(OJ L 124, 20.5.2003, p. 36).*** The brackets should be checked when we align the text accross the regulation Text Origin: Council Mandate
Article 13				
146	Article 13	Article 13	Article 13	Article 13

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Verification activities and process	Verification activities and process	Verification activities and process	Verification activities and process Text Origin: Commission Proposal
Article 13(1)				
Y	147	1.The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by a concerned entity.	1.The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by a concerned entity. ***Verification shall be carried out at least annually, and in accordance with the detailed rules set out in the delegated acts referred to in Article 13(9).***	1.The conformity assessment body referred to in Article 14 shall verify the reliability, credibility, adherence and accuracy of the output data disclosed by a concerned entity.	Y
Article 13(2)				
Y	148	2.The verification shall be performed in accordance with the requirements laid down in Articles 4 to 9, and based on evidence referred to in Article 10(5). This verification shall address:	2.The verification shall be performed in accordance with the requirements laid down in Articles 4 to 9, and based on evidence referred to in Article 10(5). This verification shall address:	2. **The conformity assessment body**~~The verification~~ shall ~~be performed in accordance~~**verify the compliance** with the requirements laid down in Articles 4**, 5 and** ~~to~~ 9, and based on evidence referred to in Article ~~10(5)~~**10(4)**. This verification shall address:	Y
Article 13(2), point (a)				
G	149	(a) the calculation methodology used;	(a) the calculation methodology used;	(a) the calculation methodology used; Text Origin: Commission Proposal	G
Article 13(2), point (b)				
Y	150	(b) the source(s) of the input data used for the calculation;	(b) the source(s) of the input data used for the calculation***, and the share of primary data used***;	(b) the source(s) of the input data used for the calculation;	Y
Article 13(2), point (c)				

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G	151	(c) the correctness of the calculation performed;	(c) the correctness of the calculation performed;	(c) the correctness of the calculation performed;	(c) the correctness of the calculation performed; Text Origin: Commission Proposal	G
	Article 13(2), point (d)					
G	152	(d) the metrics applied.	(d) the metrics applied.	(d) the metrics applied.	(d) the metrics applied. Text Origin: Commission Proposal	G
	Article 13(2a)					
Y	152a		***2a. Data intermediaries shall be verified on the basis of whether their algorithms properly incorporate and enable the display of faithfully sorted information according to emissions including it as a default option, as well as the different data quality-related filters or highlights, as referred to in Article 10(2a).***			Y
	Article 13(3)					
G	153	3.Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article 11.	3.Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article 11.	3.Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article ~~11~~**11(2)**.	3.Where external calculation tools are used, the conformity assessment body takes into account their respective certificate of conformity referred to in Article ~~11~~***11(2)***.	G
	Article 13(3a)					
Y	153a		***3a. Where the entity uses its own calculation tools for the output data referred to in the first sentence of Article 9(1), the conformity assessment body shall assess their compliance with the requirements of the reference methodology***			Y

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		referred to in Article 4(1)).			
Article 13(4)					
G 154	4.Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof in a timely manner. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.	4.Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof ~~*in a timely manner*~~***without delay***. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.	4. Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4**, 5 or** ~~to~~ 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof in a timely manner. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.	4.Where the verification assessment identifies incorrect calculations or non-compliance with Articles 4 to 9 of this Regulation, the conformity assessment body shall inform the entity concerned thereof ~~*in a timely manner*~~***without undue delay***. That entity shall then correct the calculation or remedy non-conformities so as to enable the verification process to be completed.	G
Article 13(4a)					
Y 154a		***4a. If the entity, following at least two notifications by the conformity assessment body, refuses to correct the calculations or remedy non-conformities with regard to Article 4 to 9 of this Regulation, the competent authority shall at the request of the conformity assessment body initiate a penalty procedure in accordance with the detailed rules set out in the delegated act referred to in paragraph 9. The penalties provided for shall be effective, proportionate and dissuasive and may take into account, among other aspects the economic benefits generated or expected to be generated by the concerned entity from the non-compliance, where applicable.***			Y
Article 13(5)					

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G 155	5.The entity concerned shall provide the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment body may conduct checks during the verification process to determine the reliability of data and calculations.	5.The entity concerned shall provide***, within 30 days,*** the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment body may conduct checks during the verification process***, in accordance with the detailed rules set out in the delegated act referred to in paragraph (9),*** to determine the reliability of data and calculations.	5. The entity concerned shall provide the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment body may conduct checks during the verification process to determine the reliability of data and calculations.	5.The entity concerned shall provide the conformity assessment body with any additional information that enables it to carry out the verification procedures. The conformity assessment body may conduct checks during the verification process to determine the reliability of data and calculations. Text Origin: Commission Proposal
Article 13(6)				
G 156	6.Upon completion of the verification, the conformity assessment body shall draw up, where appropriate, a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation.	6.Upon completion of the verification, the conformity assessment body shall draw up~~,~~ ~~*where appropriate,*~~ a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation ***and specifying whether the entity uses primary data***.	6.Upon completion of the verification, the conformity assessment body shall draw up, where appropriate, a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation.	6.Upon completion of the verification, the conformity assessment body shall draw up, where appropriate, a proof of compliance confirming that the output data comply with the respective requirements set out in this Regulation ***and specifying whether the entity uses primary data***.
Article 13(7)				
Y 157	7.The conformity assessment body concerned shall draw up and maintain an up-to-date list of the entities that have undergone the verification pursuant to paragraphs 1 to 6. By 31 March each year, the conformity assessment body shall notify that list to the Commission.	7.The conformity assessment body concerned shall draw up and maintain an up-to-date list of the entities that have undergone the ***annual*** verification pursuant to paragraphs 1 to 6. By 31 March each year, the conformity assessment body shall notify that list to the Commission.	7.The conformity assessment body concerned shall draw up and maintain an up-to-date list of the entities that have undergone the verification pursuant to ~~paragraphs 1 to 6~~**this Article**. By 31 March each year, the conformity assessment body shall notify that list to the Commission.	
Article 13(8)				

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G 158	8.Where other Union legislation lays down specific rules on the verification assessment of output data, those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with this Regulation.	8.Where other Union legislation lays down specific rules on the verification assessment of output data, those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with this Regulation.	8.Where **output data has already been verified under** other Union ~~legislation lays~~**acts laying** down specific rules on the verification assessment of output data, ~~those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with~~**ensuring compliance with the requirements laid down in** this Regulation**, the data in question shall be deemed as having been verified pursuant to this Article**.	8.Where ***output data has already been verified under*** other Union ~~*legislation lays*~~***acts laying*** down specific rules on the verification assessment of output data, ~~*those rules shall be treated in an equivalent manner, under the condition that the verification assessment is established consistently with*~~***ensuring compliance with the requirements laid down in*** this Regulation***, the data in question shall be deemed as having been verified pursuant to this Article***. G
Article 13(9)				
Y 159	9.The Commission shall adopt implementing acts in accordance with Article 17 laying down detailed rules on the verification of the output data and the related proof of compliance. Those rules shall include provisions related to the evidence referred to in Article 10(5), and the communication rights associated with the use of primary data referred to in Article 10(4).	9.The Commission shall adopt ~~*implementing*~~***delegated*** acts in accordance with Article ~~*17*~~***16*** laying down detailed rules on the verification of the output ~~*data and*~~***date,*** the related proof of compliance ***and penalty procedures***. Those rules shall include provisions related to the evidence referred to in Article 10(5), and the communication rights associated with the use of primary data referred to in Article 10(4).	9.The Commission shall adopt implementing acts in accordance with Article 17 laying down detailed rules on the verification of the output data and the related proof of compliance. Those rules shall include provisions related to the evidence referred to in Article ~~10(5)~~**10(4)**, and the communication rights associated with the use of primary data referred to in Article ~~10(4)~~**10(3)**.	Y
CHAPTER VII				
G 160	CHAPTER VII ACCREDITATION	CHAPTER VII ACCREDITATION	CHAPTER VII ACCREDITATION	CHAPTER VII ACCREDITATION Text Origin: Commission Proposal G
Article 14				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
161	Article 14 Conformity Assessment Bodies	Article 14 Conformity Assessment Bodies	Article 14 Conformity Assessment Bodies	Article 14 Conformity Assessment Bodies Text Origin: Commission Proposal
Article 14(1)				
162	1.Conformity assessment bodies shall be accredited to perform verification or certification activities referred to in Articles 11, 12 and 13.	1.Conformity assessment bodies shall be accredited to perform verification or certification activities referred to in Articles 11, 12 and 13.	1. Conformity assessment bodies shall be accredited to perform verification or certification activities referred to in Articles 11, 12 and 13.	1.Conformity assessment bodies shall be accredited to perform verification or certification activities referred to in Articles 11, 12 and 13. Text Origin: Commission Proposal
Article 14(2)				
163	2.The conformity assessment body shall be independent from an entity applying for the verification or certification activities referred to in Articles 11, 12 and 13.	2.The conformity assessment body shall be independent from ~~an~~ ***any*** entity applying for the verification or certification activities referred to in Articles 11, 12 and 13.	2.The conformity assessment body shall be independent from an entity applying for the verification or certification activities referred to in Articles 11, 12 and 13.	2.The conformity assessment body shall be independent from an entity ***concerned by this Regulation*** applying for the verification or certification activities referred to in Articles 11, 12 and 13.
Article 14(3)				
164	3.The conformity assessment body, its top-level management and the personnel responsible for carrying out the verification tasks shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to verification or certification activities.	3.The conformity assessment body, its top-level management and the personnel responsible for carrying out the verification tasks shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to verification or certification activities.	3.The conformity assessment body, its top-level management and the personnel responsible for carrying out the verification tasks shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to verification or certification activities.	3.The conformity assessment body, its top-level management and the personnel responsible for carrying out the verification tasks shall not engage in any activity that may conflict with their independence of judgement or integrity in relation to verification or certification activities. Text Origin: Commission Proposal
Article 14(4)				
165	4.The conformity assessment body and its personnel shall carry out the verification or certification activities	4.The conformity assessment body and its personnel shall carry out the verification or certification activities	4. The conformity assessment body and its personnel shall carry out the verification or certification activities	4.The conformity assessment body and its personnel shall carry out the verification or certification activities

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	with the highest degree of professional integrity and the requisite technical competence and shall be free from all pressures and inducements, particularly financial, which might influence their judgement or the results of their verification activities, especially as regards persons or groups of persons with an interest in the results of those activities.	with the highest degree of professional integrity and the requisite technical competence and shall be free from all pressures and inducements, particularly financial, which might influence their judgement or the results of their verification activities, especially as regards persons or groups of persons with an interest in the results of those activities.	with the highest degree of professional integrity and the requisite technical competence and shall be free from all pressures and inducements, particularly financial, which might influence their judgement or the results of their verification activities, especially as regards persons or groups of persons with an interest in the results of those activities.	with the highest degree of professional integrity and the requisite technical competence and shall be free from all pressures and inducements, particularly financial, which might influence their judgement or the results of their verification activities, especially as regards persons or groups of persons with an interest in the results of those activities. Text Origin: Commission Proposal
Article 14(5)				
166	5.The conformity assessment body shall have the expertise, equipment and infrastructure required to perform the verification or certification activities in relation to which it has been accredited.	5.The conformity assessment body shall have the expertise, equipment and infrastructure required to perform the verification or certification activities in relation to which it has been accredited.	5. The conformity assessment body shall have the expertise, equipment and infrastructure required to perform the verification or certification activities in relation to which it has been accredited.	5.The conformity assessment body shall have the expertise, equipment and infrastructure required to perform the verification or certification activities in relation to which it has been accredited. Text Origin: Commission Proposal
Article 14(6)				
167	6.The personnel of a conformity assessment body shall observe professional secrecy with regard to all information obtained in carrying out the verification and certification tasks.	6.The personnel of a conformity assessment body shall observe professional secrecy with regard to all information obtained in carrying out the verification and certification tasks.	6.The personnel of a conformity assessment body shall observe professional secrecy with regard to all information obtained in carrying out the verification and certification tasks.	6.The personnel of a conformity assessment body shall observe professional secrecy with regard to all information obtained in carrying out the verification and certification tasks. Text Origin: Commission Proposal
Article 14(7)				
168	7.Where a conformity assessment	7.Where a conformity assessment	7.Where a conformity assessment	7.Where a conformity assessment

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	body subcontracts specific tasks connected with verification or certification, or has recourse to a subsidiary, it shall take full responsibility for the tasks performed by subcontractors or subsidiaries wherever these are established, including by assessing and monitoring of the qualifications of the subcontractor or the subsidiary and the work carried out by them.	body subcontracts specific tasks connected with verification or certification, or has recourse to a subsidiary, it shall take full responsibility for the tasks performed by subcontractors or subsidiaries wherever these are established, including by assessing and monitoring of the qualifications of the subcontractor or the subsidiary and the work carried out by them.	body subcontracts specific tasks connected with verification or certification, or has recourse to a subsidiary, it shall take full responsibility for the tasks performed by subcontractors or subsidiaries wherever these are established, including by assessing and monitoring of the qualifications of the subcontractor or the subsidiary and the work carried out by them.	body subcontracts specific tasks connected with verification or certification, or has recourse to a subsidiary, it shall take full responsibility for the tasks performed by subcontractors or subsidiaries wherever these are established, including by assessing and monitoring of the qualifications of the subcontractor or the subsidiary and the work carried out by them. Text Origin: Commission Proposal
Article 15				
G 169	Article 15 Accreditation procedures	Article 15 Accreditation procedures	Article 15 Accreditation procedures	Article 15 Accreditation procedures Text Origin: Commission Proposal
Article 15(1)				
G 170	1.Conformity assessment bodies referred to in Article 14(1) shall be accredited by a national accreditation body pursuant to Chapter II of Regulation (EC) of the European Parliament and of the Council No 765/2008.	1.Conformity assessment bodies referred to in Article 14(1) shall be accredited by a national accreditation body pursuant to Chapter II of Regulation (EC) of the European Parliament and of the Council No 765/2008.	1.Conformity assessment bodies referred to in Article 14(1) shall be accredited by a national accreditation body pursuant to Chapter II of Regulation (EC) ~~of the European Parliament and of the Council No 765/2008.~~**765/2008.**	1.Conformity assessment bodies referred to in Article 14(1) shall be accredited by a national accreditation body pursuant to Chapter II of Regulation (EC) of the European Parliament and of the Council No 765/2008.
Article 15(2)				
G 171	2.Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list	2.Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list	2.Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list	2.Each Member State shall designate an authority that shall maintain an up-to-date list of the accredited conformity assessment bodies. Those designated national authorities shall make that list

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	publicly available on an official government website.	publicly available on an official government website.	publicly available on an official government website. **A Member State may decide that such duty is performed by the national accreditation body referred to in paragraph 1.**	publicly available on an official government website. ***A Member State may decide that such duty is performed by the national accreditation body referred to in paragraph 1.*** Text Origin: Council Mandate
Article 15(3)				
G 172	3.By 31 March each year, the national accreditation body shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information.	3.By 31 March each year, the national accreditation body shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information.	3.By 31 March each year, the national accreditation body shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information.	3.By 31 March each year, the national accreditation body shall notify to the Commission the list of accredited conformity assessment bodies, together with all relevant contact information. Text Origin: Commission Proposal
Article 15(4)				
Y 173	4.The Commission is empowered to adopt delegated acts in accordance with Article 16, to supplement this Regulation by establishing further methods and criteria of accreditation of conformity assessment bodies.	4.The Commission is empowered to adopt delegated acts in accordance with Article 16, to supplement this Regulation by establishing further methods and criteria of accreditation of conformity assessment bodies.	4.**Without prejudice to Article 15a,** the Commission is empowered to adopt delegated acts in accordance with Article 16, to supplement this Regulation by establishing further methods and criteria of accreditation of conformity assessment bodies.	4.***[Without prejudice to Article 15a],*** the Commission is empowered to adopt delegated acts in accordance with Article 16, to supplement this Regulation by establishing further methods and criteria of accreditation of conformity assessment bodies. content agreed in principle, except for reference to Article 15a.
Article 15a				
Y 173a			**Article 15a** **Verification under other Union acts including maritime and aviation sectors**	COM and CSL to prepare a revised draft of whole Article.
Article 15a(1)				

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Y	173b			**1.For the maritime sector, the verifiers accredited pursuant to Article 14 of Regulation (EU) 2023/1805 and the delegated acts adopted on the basis thereof, or Article 16 of Regulation (EU) 2015/757 and the delegated acts adopted on the basis thereof, may perform the duties of conformity assessment bodies under this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation.**		Y
Article 15a(2)						
Y	173c			**2.For the aviation sector, the verifiers accredited pursuant to Article 15 of Directive 2003/87/EC and to the implementing acts adopted on the basis thereof, may perform the duties of conformity assessment bodies under this Regulation. Those verifiers shall be deemed to be accredited pursuant to Articles 14 and 15 of this Regulation.**		Y
CHAPTER VIII						
G	174	CHAPTER VIII DELEGATED AND IMPLEMENTING POWERS	CHAPTER VIII DELEGATED AND IMPLEMENTING POWERS	CHAPTER VIII DELEGATED AND IMPLEMENTING POWERS	CHAPTER VIII DELEGATED AND IMPLEMENTING POWERS Text Origin: Commission Proposal	G
Article 16						
G	175	Article 16	Article 16	Article 16	Article 16	G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Exercise of the delegation	Exercise of the delegation	Exercise of the delegation	Exercise of the delegation Text Origin: Commission Proposal
Article 16(1)				
176	1.The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1.The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1.The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1.The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article. Text Origin: Commission Proposal
Article 16(2)				
177	2.The power to adopt delegated acts as referred to in Article 4(4), Article 4(5), Article 9(4) and Article 15(4) shall be conferred on the Commission for an undetermined period of time from [OP: Please insert a date: entry into force of this Regulation].	2.The power to adopt delegated acts as referred to in Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** ~~*9(4)*~~ and Article 15(4) shall be conferred on the Commission for an undetermined period of time from [OP: Please insert a date: entry into force of this Regulation].	2.The power to adopt delegated acts as referred to in ~~Article 4(4), Article 4(5), Article 9(4) and~~ Article 15(4) shall be conferred on the Commission for an undetermined period of time from [~~OP: Please insert a date: entry into force of this Regulation~~***OP: Please insert a date: entry into force of this Regulation***].	
Article 16(3)				
178	3.The delegation of power referred to in Article 4(4), Article 4(5), Article 9(4) and Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity	3.The delegation of power referred to in Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** ~~*9(4)*~~ and Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified	3.The delegation of power referred to in ~~Article 4(4), Article 4(5), Article 9(4) and~~ Article 15(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity	

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	of any delegated acts already in force.	therein. It shall not affect the validity of any delegated acts already in force.	of any delegated acts already in force.	
Article 16(4)				
G 179	4.Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.	4.Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.	4.Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.	4.Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making. Text Origin: Commission Proposal
Article 16(5)				
G 180	5.As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5.As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5.As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5.As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council. Text Origin: Commission Proposal
Article 16(6)				
181	6.A delegated act adopted pursuant to Article 4(4), Article 4(5), Article 9(4) and Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not	6.A delegated act adopted pursuant to Article 4(4), Article 4(5), Article ***4(6), Article 5(2a), Article 9(4), Article 13(9)*** ~~*9(4)*~~ and Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed	6. A delegated act adopted pursuant to ~~Article 4(4), Article 4(5), Article 9(4) and~~ Article 15(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of [two months] of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not	

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	object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	
Article 17				
182	Article 17 Committee procedure	Article 17 Committee procedure	Article 17 Committee procedure	Article 17 Committee procedure Text Origin: Commission Proposal
Article 17(1)				
183	1.The Commission shall be assisted a committee within the meaning of Regulation (EU) No 182/2011.	1.The Commission shall be assisted a committee within the meaning of Regulation (EU) No 182/2011.	1.The Commission shall be assisted a committee within the meaning of Regulation (EU) No 182/2011.	1.The Commission shall be assisted a committee within the meaning of Regulation (EU) No 182/2011. Text Origin: Commission Proposal
Article 17(2)				
184	2.Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.	2.Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.	2.Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.	2.Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply. Text Origin: Commission Proposal
CHAPTER IX				
185	CHAPTER IX FINAL PROVISIONS	CHAPTER IX FINAL PROVISIONS	CHAPTER IX FINAL PROVISIONS	CHAPTER IX FINAL PROVISIONS Text Origin: Commission Proposal
Article 18				
186	Article 18 Report and review	Article 18 Report and review	Article 18 Report and review	Article 18 Report and review Text Origin: Commission

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				Proposal
Article 18, first paragraph				
187	The Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and present a report on the main findings to the European Parliament and the Council by [OP: please insert a date: 5 years after the Regulation is applicable].	The Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and present a report on the main findings to the European Parliament and the Council by [OP: please insert a date: ~~*5 years*~~***36 months*** after the Regulation is applicable].	The Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues**,** and present a report on the main findings to the European Parliament and the Council ~~by [OP: please insert a date: 5 years after the Regulation is applicable~~**, including assessing the need for a full carbon footprint approach and proposing adequate further action by [*OP: please insert a date: 5 years after the Regulation is applicable*]**.	Dates
Article 18, first paragraph a				
187a		***The report referred to in paragraph 1 shall include:***		
Article 18, first paragraph a, point (a)				
187b		***(a) an assessment of the impacts for concerned entities regarding the bureaucratic burden created by the implementation of this Regulation;***		
Article 18, first paragraph a, point (b)				
187c		***(b) an assessment of the impacts of the implementation and application of this Regulation in light of the subcontracted operations;***		
Article 18, first paragraph a, point (c)				
187d		***(c) an assessment of the impact with respect to the national administrative, financial or operational incentives introduced***		

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		by Member States as set out in Article 5, paragraph 1 b;		
Article 18, first paragraph a, point (d)				
187e		*(d) an assessment of the impacts of a mandatory requirement to quantify and disclose greenhouse gas emissions, in accordance with the rules of this Regulation applicable to all entities organising and providing transport services.*		
Article 18a				
187f			**Article 18a** **Guidelines**	
Article 18a, first paragraph				
187g			**At least one year before the date referred to in Article 19(2), the Commission shall, taking into account existing guidelines adopted at national level, adopt guidelines to foster the widespread application of the Standard referred to in Article 4(1) and to help small and medium sized enterprises with the implementation of this Regulation. Those guidelines shall be published in the Official Journal of the European Union.**	
Article 19				
188	Article 19 Entry into force and application	Article 19 Entry into force and application	Article 19 Entry into force and application	Article 19 Entry into force and application Text Origin: Commission Proposal

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	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement	
Article 19(1)					
189	1.This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	1.This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	1.This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	1.This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union. Text Origin: Commission Proposal	G
Article 19(2)					
190	2.It shall apply from [OP: Please insert a date: 42 months after the entry into force of this Regulation].	2.It shall apply from [OP: Please insert a date: ~~42~~***24*** months after the entry into force of this Regulation].	2.It shall apply from [~~OP: Please insert a date: 42 months after the entry into force of this Regulation~~***OP: Please insert a date: 60 months after the entry into force of this Regulation***].	Dates	Y
Article 19(3)					
191	3.However, Article 4(4), Article 4(5) and Article 4 (6), Article 7(4), Article 9(4), Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.	3.However, Article 4(4), Article 4(5) and Article 4 (6), Article ***6(1), Article 7(4), Article 8(1)*** ~~7(4)~~, Article 9(4), Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.	3. However~~, Article 4(4)~~, Article 4(5) and Article 4 (6), Article **6(1), Article** 7(4), Article ~~9(4)~~**9(5)**, Article 11(6), Article 13(9) and Article 15(4) shall apply from the date of entry into force of this Regulation.		
Article 19, fourth paragraph					
192	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States. Text Origin: Commission Proposal	G
Formula					
193	Done at Strasbourg,	Done at Strasbourg,	Done at Strasbourg,	Done at Strasbourg, Text Origin: Commission Proposal	G

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Formula				
194	For the European Parliament	For the European Parliament	For the European Parliament	For the European Parliament Text Origin: Commission Proposal
Formula				
195	The President	The President	The President	The President Text Origin: Commission Proposal
Formula				
196	For the Council	For the Council	For the Council	For the Council Text Origin: Commission Proposal
Formula				
197	The President	The President	The President	The President Text Origin: Commission Proposal

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