Council of the European Union
General Secretariat

PUBLIC

Interinstitutional files:
2023/0266 (COD)

Brussels, 24 September 2025

WK 12146/2025 ADD 1

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WORKING DOCUMENT

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

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

24 September 2025

Finland's written comments on WK 11696/2025 REV 1 and WK 11708/2025 from the Presidency regarding the Proposal for a Regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services

We would like to refer also to the written comments we submitted earlier.

As a general remark, we are still reviewing the Parliament's proposed changes and broadly support the Council mandate. Finland supports the objective of harmonising emissions calculation and reporting in transport services. At the same time, we emphasise the importance of maintaining the voluntary nature of the framework: obligations should apply only when emissions are calculated and disclosed to third parties.

Timeline

As a general remark, we support the need to ensure sufficient time for the Commission to complete the necessary technical and legal preparations before the Regulation becomes applicable. However, we remain open to flexibility regarding the timeline and can support the general direction proposed by the Presidency. The discussion on the timeline for the Regulation's application should be based on when the Commission can reasonably establish the core EU database.

We consider the Presidency's proposal of a 12-month period between the establishment of the database and the application of the Regulation to be a reasonable compromise worth considering. We remain open to flexibility and support the Presidency's assessment of the EU core database for GHG emission intensities as a key milestone.

Regarding the alignment of the availability of prerequisites to a single deadline, we support the intended clarity and improved accessibility: We find it important that a reasonable time is given to the Commission to complete the prerequisites, some of which rely on others in a consequential manner.

Concerning the Parliament's suggestion on line 106 (the date after which a positive assessment following a technical quality check becomes mandatory for third-party databases), we are still reviewing the proposal but are open to flexibility, provided that the application of the Regulation is not unnecessarily delayed or made more burdensome, which could reduce its attractiveness.

Article 1 Subject matter and scope

We support the Presidency's clarifying changes regarding the replacement of the term "concerned entities" and the inclusion of data intermediaries within the scope

when they perform the calculation themselves, as was intended in the Commission's original proposal. As stated in the Working Party, we believe definitions should be clearly delineated and consistently applied throughout the Regulation. We see that further work is needed on the proposed wording of Article 1. As previously noted, the article itself should remain clear and concise, and any refinements, if/when necessary, should be placed in the recitals.

Article 15 a

We support the proposed changes. We consider it important that no unnecessary administrative burden is created.

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