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DRAFT STATEMENT OF THE COUNCIL'S REASONS

Subject: Position of the Council at first reading with a view to the adoption of a
REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE
COUNCIL on the accounting of greenhouse gas emissions of transport
services
- Draft Statement of the Council's reasons

I. INTRODUCTION

1. On 14 July 2023, the Commission submitted the above-mentioned proposal (hereafter “Count Emissions EU”), as part of the Greening Freight Transport package, to the European Parliament and to the Council.
2. The Council consensually approved its General Approach on 4 December 2023.
3. The European Parliament adopted its 1st reading position on 10 April 2024 with 349 votes in favour, 243 against, and 12 abstentions. The file is under the joint responsibility of the TRAN Committee (Rapporteur Norbert Lins (DE, EPP) and of the ENVI Committee (Rapporteur Antonio Decaro (IT, S&D)).
4. On 2 July 2025, the first trilogue on the file was held under the Danish Presidency and gave a broad mandate for negotiations to start at the technical level. Since then, nine interinstitutional technical meetings took place.
5. The second and final trilogue took place on 5 November 2025.
6. On 26 November 2025, COREPER analysed the final compromise text with a view to reaching agreement and confirmed it.
7. On 4 December 2025, the TRAN Committee’s and ENVI Committee’s Chairs sent a letter to the Chair of the COREPER confirming that, should the Council approve the agreed text at first reading, after legal-linguistic revision, the Parliament would approve the Council’s position in its second reading.

II. OBJECTIVE

8. Count Emissions EU aims at establishing common rules for the accounting of the greenhouse gas emissions of transport services that start or end in the Union territory. It is based on a recently adopted ISO standard¹. The proposal also aims at incentivising behavioural change

¹ EN ISO standard 14083:2023

among customers to reduce greenhouse gas (hereafter “GHG”) emissions from transport services through the uptake and use of comparable and reliable GHG emission data.

9. The proposal aims at simplifying the calculation process of GHG emissions for transport operators, while limiting administrative burdens. Importantly, the use of the common framework defined in the regulation is only imposed to entities that choose (or are mandated by other means) to calculate and disclose data on GHG emissions at a disaggregated level.

III. ANALYSIS OF THE COUNCIL'S POSITION AT FIRST READING

Procedural context

10. On the basis of the Commission proposal, the Parliament and the Council conducted negotiations with the aim of concluding an early-second reading agreement on the basis of the Council's first-reading position. The text of the draft Council position fully reflects the compromise reached between the two co-legislators.

Summary of the main issues

11. The Council's position at first reading contains the following main elements, on which an agreement between the co-legislators has been found.
12. The use of primary data is prioritised but not mandated for all transport and hub entities, and not only for small and medium-sized enterprises (hereafter “SMEs”). Member States, however, may choose to require the use of primary data related to operations on their territories.
13. Several provisions were agreed to prioritise the use of primary data:
 - Member States may develop incentive frameworks, and the Commission shall, in the review of the regulation, assess how to further incentivise its use.
 - Transport and hub entities may display whether they have only used primary data.
 - Re-use of primary data for ex ante calculations is allowed and facilitated.
 - The extent of technical quality checks of third-party databases has been clarified in a recital.

14. It is recalled in a recital that the Commission is committed to ensuring full access to this regulation. It has also been agreed that the Commission will report, in the review of the regulation, on the actions taken on this matter.
15. The use of primary data by SMEs through access to in-vehicle data should only be considered in any upcoming legislative proposal related to the access to vehicle data.
16. The Commission will assess, in the review of the regulation, the feasibility of broadening the scope of GHG accounting to vehicle production, maintenance and disposal.
17. The Commission will report on the progress made within ISO to develop a globally accepted standard based on life-cycle emissions.
18. The Commission will develop, by means of implementing act, a simplified calculation tool particularly designed for SMEs.
19. Primary data already verified under other Union acts in the maritime and aviation sectors should be considered to meet the input data requirements set out in the Regulation, without any further verification process to that end.
20. Output data verified under other Union acts, and complying with the requirements set out in the Regulation should be deemed verified under this Regulation, without any further verification process to that end.
21. Conformity assessment bodies accredited under MRV Maritime, Fuel EU Maritime or ETS Aviation should be automatically deemed to be accredited to perform verification duties under this Regulation for data that falls within the remit of their sectorial expertise.
22. Access to Union databases of greenhouse gas emission intensity and factor values (thereafter “Union databases”) should be available in all EU official languages.
23. Union databases should be established with the voluntary input of Member States, and, for the maritime sector, the intensity values should be derived from existing sectorial databases.
24. The Commission should strive to include in the Union databases values reflecting specific features of different Member States and internationally values agreed in the interest of the Union.

25. When developing the Union databases, the Commission should apply the location-based approach, while leaving room for a market-based approach for electricity whenever appropriate, sufficiently developed and consistent with EN ISO 14083.
26. The Commission should assess the need for updating intensity values at least on a yearly basis. After updating the Union databases, the Commission should make the updates available without undue delay; the requirement for entities to use the updated values only applies for the calculation of output data 18 months after the updates have been made publicly available.
27. The entities falling under the remit of the Regulation have been clarified, without broadening the scope of the Regulation in comparison to the Commission's proposal.
28. The Commission will report, in the review of the regulation, on how data intermediaries disclose output data pursuant to this regulation and the possible effects of that disclosure on the choices made by businesses, public bodies and other customers.
29. The regulation is applicable 54 months after its entry into force and the Commission will report to the European Parliament and the Council four years after its application.

IV. CONCLUSION

30. The Council's position supports the aim of the Commission proposal and fully reflects the compromise reached in the informal negotiations between the Council and the European Parliament, with the support of the Commission.
31. Once adopted, the Regulation on the greenhouse gas emissions accounting of transport services will be an important contribution to the transport sector.