

CountEmissionsEU

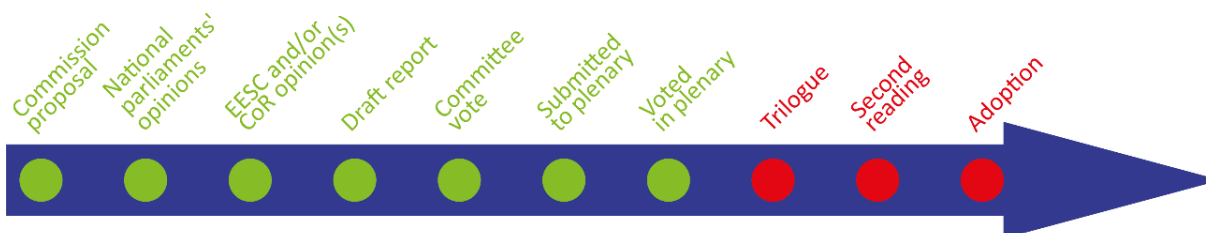
Measuring emissions from transport services

OVERVIEW

In July 2023, the European Commission tabled a package of three proposals for the greening of freight transport. Among them is a proposal for a single methodology for calculating greenhouse gas (GHG) emissions from transport services, referred to as CountEmissionsEU. The initiative covers both freight and passenger transport. It seeks to ensure that GHG emissions data provided regarding transport services are reliable and accurate, to allow fair comparison between transport services. It establishes a methodological framework but does not govern where it has to be used. Nonetheless, if an organisation decides to calculate and disclose information on GHG emissions from transport services it needs to use the methodology provided. To avoid extra red tape for small and medium-sized enterprises, the proposal exempts these companies from mandatory verification of adherence to the rules.

In the European Parliament, the file has been dealt with through the joint committee procedure, involving the Committees on Transport and Tourism (TRAN) and on the Environment, Public Health and Food Safety (ENVI). The committees adopted their joint report on 4 March 2024. Parliament voted on its first-reading position during its April I plenary session. Parliament's TRAN and ENVI committees voted to enter into trilogue negotiations with the Council on 4 December 2024.

Proposal for a regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services		
<i>Committees responsible:</i>	Transport and Tourism (TRAN) and Environment, Public Health and Food Safety (ENVI) (Rule 59)	COM(2023)441 11.7.2023 2023/0266(COD)
<i>Rapporteurs:</i>	Norbert Lins (EPP, Germany) Antonio Decaro (S&D, Italy)	Ordinary legislative procedure (COD) (Parliament and Council on equal footing – formerly 'co-decision')
<i>Next steps expected:</i>	Opening of trilogue negotiations	



Introduction

The European Commission's [proposal](#) supports the climate neutrality objectives set out in the European Green Deal and the European Climate Law. More specifically, the proposal follows up on the Commission's intentions as stated in the sustainable and smart mobility strategy (SSMS), which lists actions in the EU transport system to achieve climate neutrality. In addition to actions to make individual transport modes more sustainable, the SSMS also announced plans to set up a framework for the harmonised measurement of greenhouse gas emissions from transport and logistics, to promote sustainability in transport.

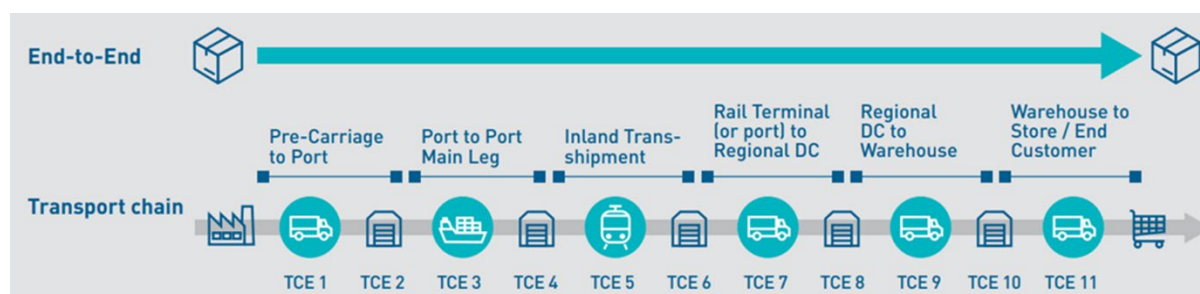
The proposed regulation has been designed to support other green transition measures, such as providing information on greenhouse gas emissions of a given service to passengers, and setting climate-related criteria for green procurement procedures and green transport programmes. While the proposed regulation does not make greenhouse gas emissions reporting mandatory, the draft rules require that when such green transition measures are adopted, they must comply with these specific rules on calculating, proving and communicating greenhouse gas emissions of transport services.

Context

More and more companies are making emission reduction commitments or setting [net zero](#) target dates through different initiatives, such as the [Science Based Targets](#) initiative. Two recent European surveys show that there has been an increase in the number of businesses measuring their freight emissions, but that measuring practices are not yet universal and the road to systemic carbon accounting is still long. According to the [first survey](#) of around 90 businesses, 89 % of larger logistics providers and 83 % of shippers were measuring emissions. In a [second survey](#) of 800 small and medium-sized road carriers, 43 % said they were unable to measure their emissions, whereas 32 % were measuring emissions at company level and only 25 % at the customer level.

[Emissions measurement](#) in the logistics sector is challenging because most shippers outsource the majority of their freight transport to logistics providers. These logistics providers, in turn, frequently subcontract a significant portion of their work to small carriers. Figure 1 illustrates an end-to-end multimodal transport chain. As explained in a [policy brief](#) by the Florence School of Regulation, a functional system for measuring emissions must enable adequate comparison of emissions data and depends on companies' capacities to gather and analyse emissions data and share such data.

Figure 1 – Example of a multimodal transport chain



Source: [End-to-End GHG Reporting of Logistics Operations: Guidance](#), Smart Freight Centre, January 2023.

Existing situation

There is currently no universally accepted framework for greenhouse gas emissions accounting for transport services. According to the Commission, a number of problems arise from the lack of a common framework. With transport stakeholders choosing among different methodologies, calculation tools and emissions default values, there is a significant discrepancy in results. This compromises the comparability of information, and can result in misleading information on a transport service's performance.

The overall uptake of greenhouse gas emissions accounting for transport services is still low and calculations are often made at company or vehicle level, which does not allow calculation of the greenhouse gas emissions of a transport service.

The International Organization for Standardization (ISO) issued a standard for calculating emissions from transport services in March 2023. The European Committee for Standardisation ([CEN](#)) has since transposed it as an equivalent European standard EN ISO 14083:2023. **ISO 14083** establishes a common methodology for the quantification and reporting of GHG emissions from the operation of transport chains of passengers and freight, while also setting out requirements and guidance for the quantification, assignment, allocation and reporting of those GHG emissions. The standard covers all modes of land, water and air transport, and the operational emissions from transport hubs, and is applicable along the entire transport chain. The new ISO 14083 standard allows for both energy- and activity-based emissions measurement, depending on whether or not accurate primary emissions data are available for all steps of the freight process.

The ISO 14083 standard builds on, and is consistent with, the **GLEC framework**. The [Global Logistics Emissions Council](#) (GLEC), led by Smart Freight Centre (SCF) and established in 2014, is a collaborative effort of over 150 companies, associations, and programmes supported by experts and stakeholders. GLEC has developed a universal methodology for calculating emissions in logistics across various modes of transport.

For the aviation industry, the International Civil Aviation Organization provides different [environmental tools](#) available to states and the general public, to reduce aviation's carbon footprint, for instance, an aviation CO₂ emissions calculator for passengers and cargo. In 2014, the **IATA** Cargo Services Conference adopted [Recommended Practice 1678](#) (RP1768), which established a methodology for measuring CO₂ emissions. RP1678 is recognised as the reference methodology for air cargo by GLEC. Additionally, IATA have introduced another [recommended practice](#) for calculating per-passenger CO₂ emissions.

Parliament's starting position

Parliament has expressed strong support for the Green Deal and favoured ambitious greening of transport initiatives. For example, in its [resolution](#) on the Green Deal of January 2020, Parliament welcomed the forthcoming strategy on sustainable and smart mobility, and expressed support for view that all modes of transport should contribute to the decarbonisation of the transport sector.

Preparation of the proposal

The Commission organised a number of consultations ahead of the publication of the proposal, including a call for evidence (November to December 2021), an open [public consultation](#) (July to October 2022), a targeted stakeholder consultation (August to October 2022), a stakeholder workshop (October 2022) and exploratory interviews with stakeholders in preparation of a support study for the impact assessment (July 2022).

According to the accompanying [impact assessment](#), the chosen policy option would incentivise higher use of more sustainable transport options and optimised trips, and result in a reduction of GHG emissions. External cost savings would be achieved for greenhouse gas emissions, for air

pollution and for accidents, with additional savings from the avoided fuel use for operators and passengers owing to the reduced activity of fuel intensive transport modes.

The main costs resulting from the proposed intervention would be borne by businesses. These would include adjustment costs relating to the adaptation or starting of a new greenhouse gas methodological framework and administrative costs from the certification of calculation tools and quality checks of external databases of default values. The national accreditation bodies that would be responsible for the accreditation of conformity assessment bodies performing the verification and certification would also bear some additional costs. Additional adjustment costs would also be borne by national statistical offices and the European Environment Agency, relating for instance to the setting up and maintenance of EU databases for input data.

EPRS has prepared an [initial appraisal](#) of the Commission's impact assessment.

The changes the proposal would bring

The [draft regulation](#) sets out a common regulatory framework for accounting for the greenhouse gas emissions of transport services. It proposes a common methodology ensuring that calculations of the greenhouse gas emissions of transport services are done in a standardised way across the transport sector. It stipulates that EN ISO standard 14083:2023¹ is to be the reference methodology for calculating greenhouse gas emissions of transport services. This standard establishes a common set of rules and emissions calculation principles for transport operations based on the 'well-to-wheel' concept, including emissions from both vehicle use and vehicle energy provision.

The regulation would apply to all entities providing or organising freight and passenger services in the EU. This regulation does not make greenhouse gas emissions reporting mandatory. However, if organisations intend to calculate and publish such information, they will need to adhere to the prescribed rules.

To maximise the reliability of calculations the text requires organisations to prioritise the use of primary data for calculating the greenhouse gas emissions of a transport service. The use of secondary data would be allowed under certain conditions. If primary data were unavailable or too expensive to generate, secondary data, including default values and modelled data would be allowed. For this purpose, the regulation provides a harmonised set of default values.

The draft text also stipulates that the external calculation tools (such as web-based applications, models or software) allowed under the draft rules must be certified by a conformity assessment body. The developers of the tools must submit an application to a conformity assessment body, which will assess the compliance of the tool with the requirements laid down in the regulation.

Advisory committees

The advisory committees are the European Economic and Social Committee (EESC) and the European Committee of the Regions (CoR). This legislative procedure requires that both Committees be consulted. In its [opinion](#) adopted on 25 October 2023, the EESC supported the initiative. It concurred that the existence of different calculation methodologies could compromise the comparability of GHG emissions and lead to inaccurate information that could undermine the single market's functioning and fair competition. Meanwhile, reliable data on emissions would encourage sustainability and behavioural change towards sustainable transport options. The establishment of a common regulatory framework would meanwhile foster transparency. The CoR issued an [opinion](#) on the greening of freight transport package on 1 February 2024.

National parliaments

National parliaments were invited to scrutinise the proposal by [11 November 2023](#), and none raised objections on grounds of subsidiarity.

Stakeholder views²

As part of the **transport and logistics sector**, the European Association for Forwarding, Transport, Logistics and Customs Services ([CLECAT](#)) supports the development of a unified EU framework to monitor and calculate GHG emissions data for transport operations and services in both the freight and passenger sectors. They believe that this initiative should acknowledge the fundamental principles of GHG emission accounting and reporting for freight, as outlined in the GLEC Framework and ISO 14083. CLECAT stresses the need to consider the compliance costs and administrative burdens associated with adapting, implementing, operating, and maintaining GHG accounting systems. Deutsche Post DHL Group ([DPDHL](#)) and Smart Freight Centre ([SFC](#)) agree with CLECAT's views, while also advocating for the initiative to build on existing frameworks and standards as a methodological basis. Further, DPDHL puts emphasis on a global standard to ensure a level playing field internationally, as well as enabling the transparency and comparability of transport emissions across the industry. DPDHL stresses the need to facilitate the uptake of emissions reporting, especially for smaller companies, and calls for technical support mechanisms, tools, and schemes to drive the success of the initiative. Both SFC and DPDHL further suggest making emissions reporting more accessible, particularly for smaller companies. SFC also expresses concern over the absence of agreement on emission factors utilised in calculations, because of various sources and a lack of standardisation in methodology, assumptions, and input data. [Le Groupe La Poste](#) also supports the implementation of a harmonised framework for measuring emissions in the transport sector, emphasising the impact of parcel delivery emissions as a crucial issue for the postal sector.

In the **road transport sector**, the European Automobile Manufacturers' Association ([ACEA](#)) has said that the CountEmissions rules have the potential to take the transition from conventionally powered vehicles to zero-emission models even further if implemented effectively, but cautioned that it may pose potential pitfalls for vehicle makers. It stressed that the initiative should not contradict or duplicate existing rules and should take into consideration the differences between freight and passenger transport. It also cautioned the co-legislators not to underestimate the impact of additional costs and administrative burdens. The International Road Transport Union ([IRU](#)) welcomed the proposed common framework and expressed support for the voluntary approach to calculating and disclosing GHG emissions, which IRU had called for previously on the CountEmissions EU initiative. According to IRU, a voluntary approach enables adjustments and a gradual inclusion of more complexity to achieve a complete and accurate calculation tool.

For **railway transport**, the Community of European Railway and Infrastructure Companies ([CER](#)) welcomes the initiative. They suggest an ecolabel based on GHG accounting in passenger and freight transport to enhance consumer awareness and to encourage the selection of more sustainable transportation options. Furthermore, they suggest that the initiative should build on existing international standards such as ISO 14083. The inclusion of load factors should meanwhile guide the carbon footprint of operations, using indicators such as passenger-km and tonne-km to measure the carbon intensity of journeys and assess the total carbon footprint.

In the **aviation sector**, the International Air Transport Association ([IATA](#)) and aircraft engine maker [Rolls-Royce](#) welcome the initiative. However, IATA stresses that fuel consumption and airline load factor data used for the calculation of CO₂ data are commercially sensitive information, for which confidentiality and ownership rights of the airlines must be protected. Further, they highlight the importance of comparing transport modes appropriately, considering the availability of alternative means of transport for specific routes and the infrastructure required.

From the **maritime sector**, in the [feedback](#) provided to the Commission during consultations, the European Community Shipowners' Association (ECSA) highlights that any methodology should remain voluntary and not lead to unfair and arbitrary comparison among transport modes. Both the ECSA and the World Shipping Council (WSC) maintain that any new harmonised framework should build upon existing methodologies, which in the case of maritime transport, would be the EU Monitoring, Verification and Reporting Regulation 2015/757. In their feedback to the Commission

consultation, they argue that the ports should be included in the development of the methodological framework, and stress that methodological flexibility is necessary to accommodate the diverse situation in different modes of transport and logistics services, including the unique ecosystem of European ports.

Retailers such as [IKEA](#) and [Decathlon](#) are in favour of the initiative and of creating a level playing field for transport emissions accounting. Given the vast number of actors involved in the CO₂ impact of transports and logistics, all should be aligned with the same frameworks. IKEA also notes that while the transports operations are key to reducing GHG emissions in the complex ecosystem of the supply network, other logistics operations, such as intralogistics, should also be taken into account.

[BEUC](#), the European consumer organisation, welcomes the initiative but highlights a few areas for improvement. BEUC proposes that sustainability labels and information tools should be pre-approved if they meet the minimum requirements in the legislation. These approved labels and tools should be universally recognised and listed in a public register. Furthermore, BEUC recommends banning carbon neutral claims and their equivalents unless consumers are provided with clear information about the specific requirements.

[Hydrogen Europe Research](#) have also expressed support for the CountEmissions initiative. Meanwhile, the Netherlands Organisation for Applied Scientific Research ([TNO](#)) strongly supports the initiative, as carbon footprinting and carbon accounting have proven effective in reducing GHG emissions, and advances in harmonisation and technology solutions make implementation feasible. The initiative would also facilitate the European carbon border adjustment mechanism, by quantifying the emissions occurring outside the EU in a transparent manner.

Legislative process

The proposal was tabled on 11 July 2023.

The Council agreed its [position](#) for interinstitutional negotiations on 4 December 2023. The position makes some changes to the Commission proposal. For example, as some Member States already have stricter rules in place for the accounting and reporting of greenhouse gas emissions, the Council position introduces the possibility for a Member State to make use of primary, rather than secondary, data compulsory for transport operations in their territories. Such a requirement would not apply to cross-border operations or transport operations carried out by SMEs. To reduce the risk of increased red tape, the Council position also introduces the possibility to use data verified, under CountEmissionsEU or other existing Union legislation, by an accredited body, if such data is available at the same aggregation level as the one required by CountEmissionsEU. In the European Parliament it has been referred to the Committee on the Environment, Public Health and Food Safety (ENVI) and the Committee on Transport and Tourism (TRAN), under the joint committee procedure (now Rule 59). Pascal Canfin (Renew, France) and Barbara Thaler (EPP, Austria) were appointed co-rapporteurs.

On 4 March 2024, the TRAN and ENVI committees adopted their [report](#). Parliament voted on the joint committee report during the April I plenary session.

Following the elections, new rapporteurs Norbert Lins (EPP, Germany) and Antonio Decaro (S&D, Italy) were appointed on 19 September 2024. On 4 December, the TRAN and ENVI committees [voted](#) to start negotiations with the Council on the basis of the report adopted on 4 March 2024.

The report supports the Commission proposal to adopt a single EU methodology for calculating GHG emissions from transport services, to allow for better comparisons and prevent greenwashing, which companies should use if they choose to do so for marketing or reporting purposes. In addition, to take better account of GHG emissions originating from vehicle production, the report would task the Commission with developing a methodology for calculating life-cycle GHG emissions for all transport modes within 2 years of the entry into force of the new rules.

The report would oblige the Commission to develop a free-of-charge public calculation tool, to assist small and medium-sized enterprises in calculating emissions and provide free-of-charge access to the European GHG emissions calculation standard. MEPs also suggest that Member States provide financial incentives to increase direct measurement of emissions.

EUROPEAN PARLIAMENT SUPPORTING ANALYSIS

Claros, E. and Pape, M., [Transport CO₂ emissions in focus](#), EPRS, European Parliament, October 2020.

Pape, M., [Sustainable and smart mobility strategy](#), EPRS, European Parliament, January 2021.

Tuominen, M., [Accounting of greenhouse gas emissions of transport services](#), EPRS, European Parliament, December 2023.

OTHER SOURCES

Dobers, K., Ehrler, V. and Clausen, U., [Challenges to Standardizing Emissions Calculation of Logistics Hubs as Basis for Decarbonizing Transport Chains on a Global Scale](#), *Transportation Research Record: Journal of the Transportation Research Board*, Vol. 2673(9), 2019.

Ehrler, V., Seidel, S., Lischke, A. et al., [Standardization of transport chain emission calculation. Status quo and what is needed next](#), Research and Development Agenda Towards Eco-Labeling for Transport Chains, 2018.

European Parliament, [Accounting of greenhouse gas emissions of transport services](#), Legislative Observatory (OEIL).

Wild, P., [Recommendations for a future global CO₂-calculation standard for transport and logistics](#), *Transportation Research Part D: Transport and Environment*, Vol. 100, 2021.

ENDNOTES

¹ Published by the European Committee for Standardisation in April 2023, and transposing ISO standard 14083:2023.

² This section aims to provide a flavour of the debate and is not intended to be an exhaustive account of all different views on the proposal. Additional information can be found in related publications listed under 'European Parliament supporting analysis'.

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