



EUROPEAN
COMMISSION

Brussels, 6.3.2026
COM(2026) 121 final

2023/0266 (COD)

**COMMUNICATION FROM THE COMMISSION
TO THE EUROPEAN PARLIAMENT**

pursuant to Article 294(6) of the Treaty on the Functioning of the European Union

concerning the

**position of the Council on the Proposal for a Regulation of the European Parliament and
of the Council on the greenhouse gas emissions accounting of transport services
(CountEmissions EU)**

(Text with EEA relevance)

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1. BACKGROUND

Date of transmission of the proposal to the European Parliament and to the Council (document COM(2023) 441 final – 2023/0266 COD):	11 July 2023.
Date of the opinion of the European Economic and Social Committee:	25 October 2023.
Date of the position of the European Parliament, first reading:	10 April 2024.
Date of transmission of the amended proposal:	N/A.
Date of adoption of the position of the Council:	26 February 2026.

2. OBJECTIVE OF THE PROPOSAL FROM THE COMMISSION

The Commission's proposal aims to lay down a common EU framework to account for the greenhouse gas (GHG) emissions of transport services across transport modes. The objective of the proposal is to ensure uniformity, comparability and transparency of emissions information in order to: (i) support more sustainable choices by businesses and consumers; (ii) improve market functioning; and (iii) contribute to the EU's climate objectives while ensuring proportionality for businesses, notably micro, small and medium-sized enterprises (SMEs).

3. COMMENTS ON THE POSITION OF THE COUNCIL

The Council position at first reading preserves the core architecture and objectives of the Commission proposal while reflecting the provisional agreement reached with the European Parliament on 5 November 2025. The purpose of the Council position is to deliver a balanced, implementable legal framework that:

- maintains EN ISO 14083 standard as the reference methodology for calculating emissions of transport services, while providing for its possible review and clarification if necessary;

- avoids imposing new mandatory reporting requirements on businesses and obligations to use primary data for emissions calculation, while allowing Member States to mandate and incentivise the use of such data on their territories;
- empowers the Commission to create default value databases at the EU level, taking into account the relevant existing regulations, and sets rules for the assessment of data from databases and calculation tools operated by third parties;
- provides practical support for SMEs by requiring the Commission to develop a simple, free-to-use EU calculation tool and an accompanying manual (the tool's technical specifications are to be set out in an implementing act);
- sets clear and reasonable implementation timelines for databases, tool development and quality-assurance measures necessary to ensure operational readiness;
- allocates powers to the Commission to adopt implementing and delegated acts in line with the requirements laid down in Articles 290 and 291 TFEU;
- defers any possible decisions on methodological extensions under a review clause, tasking the Commission with assessing international developments and the feasibility of such extensions four years after the Regulation's entry into application;
- provides that any issues related to the accessibility of EN ISO 14083 standard are assessed by the Commission in the context of the Regulation's evaluation.

4. CONCLUSION

The Commission welcomes the result of the inter-institutional negotiations and can therefore accept the Council's position at first reading.