

ANALYSIS



Transport

European regulation on the greenhouse gas emissions accounting of transport services: a decisive milestone in the Greening Freight Transport Package

On 12 May 2026, Regulation (EU) 2026/1030 of the European Parliament and of the Council of 29 April 2026 on the greenhouse gas emissions accounting of transport services of any type (road, rail, air, maritime, and inland waterways) that start or end on the territory of the Union was published in the Official Journal of the European Union.

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The *Greening Freight Transport Package* is a legislative package launched by the European Commission in 2023 with the aim of decarbonizing freight transport in the European Union. It consists of several legislative acts adopted by the ordinary legislative procedure, notably the Regulation on the accounting of greenhouse gas emissions of transport services — procedure file 2023/0266(COD) — and the Regulation on the Single European railway area: use of railway infrastructure capacity — procedure file 2023/0271(COD) —, along with other supplementary proposals on combined transport.

In this context, a decisive milestone has been reached: the final adoption and publication in the Official Journal of the European Union, on 12 May 2026, of Regulation (EU) 2026/1030 of the European Parliament and of the Council of 29 April 2026 on the greenhouse gas emissions accounting of transport services (the “Regulation”). The Regulation *will enter into force on 1 June 2026* — *twenty days* after its publication — and will be fully *applicable as of 1 December 2030*.

1. Purpose and scope of the Regulation

Regulation (EU) 2026/1030 of the European Parliament and of the Council of 29 April 2026 on the greenhouse gas emissions accounting of transport services establishes, pursuant to Article 1, rules for the greenhouse gas emissions accounting of transport services of any type (road, rail, air, maritime, and inland waterway) 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 Union or national law

The stated purpose of the Regulation is to incentivise behavioural change by public bodies, enterprises and consumers to reduce greenhouse gas emissions from transport services, through the uptake and use of comparable and reliable greenhouse gas emission data of transport services (Recital 42). The Regulation also aims to ensure a level playing field between Union transport and hub entities and transport and hub entities from third countries, between transport modes, segments, and the national transport networks (Recital 7).

Regarding its *personal scope of application*, Article 1 states that the *obligors*, among others and for the purposes relevant here, include *transport operators, transport service organizers, and hub operators*. Article 2 precisely defines each of these entities: the *transport operator* means an entity that carries out transport operations involving carriage of freight or passengers, or both; the *transport service organizer* means an entity that provides transport services within which the operation of some transport chain elements is subcontracted to one or more entities that operate them; and the *hub operator* means an entity that carries out hub operations involving carriage of freight or passengers.

With regard to its territorial scope, the Regulation covers freight or passenger transport services that start or end on the territory of the Union, including those whose origin or destination points are situated in a third country (Recital 9). It also extends to services that, even if they start and end outside the Union territory, stop in the Union in order to embark or disembark passengers or to load or unload freight (Recital 9).

A key aspect of the scope of application is that the use of this method established by the Regulation is mandatory in cases where emissions data for a transport service are reported or required in regulated or market contexts (e.g., information to customers, public procurement procedures, or concessions related to transport or logistics services, or when “green” labels regarding a service’s climate performance are issued); in all other cases, this method may be used on a voluntary basis. The Regulation does not replace corporate sustainability reporting nor does it regulate reduction targets.

Thus, the Regulation does not impose a general obligation to calculate or disclose greenhouse gas emissions; its mandatory regime applies only when emissions data at the service level is disclosed to third parties, whether because the operator decides to do so for commercial reasons, because a contract or tender requires it, or because another EU or national rules mandate it. At that point, the common methodology and transparency obligations become mandatory for that calculation and communication in order to ensure comparability and prevent greenwashing.

2. Main obligations and requirements

The Regulation establishes a coherent set of obligations that can be organised into the following categories:

2.1. *Harmonised calculation methodology (Chapter II, Article 3)*

Greenhouse gas emissions from transport services must be calculated in accordance with **standard EN**

ISO 14083:2023 (*Greenhouse gases — Quantification and reporting of greenhouse gas emissions arising from transport chain operations*), which the Regulation designates as the “common methodology” (Art. 3(1)). This standard, published by the European Committee on Standardization in April 2023, was selected as the most relevant and proportionate for ensuring comparability of greenhouse gas emission data and international compatibility of greenhouse gas emissions accounting (Recital 13).

The calculation of greenhouse gas 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 (Recital 13). For reasons of proportionality, a full life-cycle analysis (vehicle production, maintenance and disposal) is not required, although the Commission will assess its feasibility in a subsequent report (Art. 15 and Art. 19(g)).

No later than 3 December 2033, the Commission shall assess the need for an adjustment of any component of the EN ISO standard (Art. 3(2)).

2.2. *Input data: primary and secondary data (Chapter III, Articles 4–8)*

The Regulation distinguishes between “**primary data**” — values obtained from a direct measurement or a calculation based on direct measurements — and “**secondary data**” — modelled data or default values — (Art. 2, paras. 9 and 10). Entities subject to the Regulation must prioritise the use of primary

data for calculating the greenhouse gas emissions from transport services (Art. 4(1)).

However, the use of secondary data is allowed under specific conditions (Art. 4(3)): when the default values are derived from the core Union database (Art. 5), from third-party databases that have passed a technical quality check (Art. 6), or from the central Union database default values for greenhouse gas emission factors (Art. 7).

Each Member State may provide that the use of primary data be compulsory for transport operations on its territory carried out by transport and hub entities, the number of employees of which exceeds a specific 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 to transport operations in transit through its territory, or to SMEs (Art. 4(1), second paragraph).

In addition, without prejudice to State aid rules, Member States may introduce administrative, financial, or operational incentives to stimulate the use of primary data (Art. 4(2)).

To facilitate the application of the Regulation for smaller transport operators, the Commission will develop and publish a user-friendly, free of charge, simplified **EU calculation tool**, designed to support particularly micro, small and medium-sized transport operators, accompanied by a manual in all official languages of the institutions

of the Union (Art. 8). When transport operators use this tool, the subsequent verification will not be required to address the correctness of the calculation performed (Art. 8(2)).

2.3. *Output data and common metrics (Chapter IV, Article 9)*

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 common metrics (Art. 9(3)):

- mass CO₂e per tonne kilometre, or equivalent units, for freight transport;
- mass CO₂e per tonne, or equivalent units, for freight hub throughput;
- mass CO₂e per passenger kilometre, or equivalent units, for passenger transport;
- mass CO₂e per passenger, or equivalent units, for passenger hub throughput.

2.4. *Communication and transparency obligations (Chapter IV, Article 10)*

When entities calculate and disclose output data in accordance with the Regulation, they must do so in a “clear and unambiguous” manner and, wherever possible, **prior to the provision of a transport service or the conclusion of a transport contract** (Art. 10(1)). The disclosure must

be accompanied by the statement: “Greenhouse gas emissions calculated in accordance with Regulation (EU) 2026/...”, in at least one of the official languages of the institutions of the Union (Art. 10(1)).

Entities must be able to provide evidence substantiating how the output data were established, which shall be made available upon request of a competent authority designated under Union or national law, or another third party in so far as separate legal or contractual obligations apply (Art. 10(5)). Where possible, the output data and evidence shall be made available in the form of a weblink, QR code or equivalent (Art. 10(6)).

2.5. Verification and Certification (Chapters V and VI, Articles 11–16)

External calculation tools offered on the market by third parties must be certified by a conformity assessment body, with the certificate valid for two years (Art. 11(2)).

With regard to the verification of output data, the Regulation establishes a **two-tier system based on the size of the entity** (Art. 12): verification applies to transport operators, data hubs, and data intermediaries that calculate emissions, **with the exception of SMEs**, which are exempt unless they voluntarily request verification (Art. 12(2)). It is expressly stated that large enterprises must take into account the principle of proportionality when considering requesting the verification of conformity from value chain partners that are SMEs (Recital 37).

Verifiers accredited under other EU legal acts for the maritime and aviation sectors (Regulations (EU) 2015/757 and 2023/1805, and Directive 2003/87/EC) shall be considered accredited for the purposes of this Regulation for their respective sectors (Art. 16).

5. Compliance time limits

Article 20 of the Regulation precisely establishes the entry into force and application timelines. Following publication in the *Official Journal of the European Union* on 12 May 2026, the time periods are set as follows:

The Regulation **will enter into force on 1 June 2026**, that is, **twenty days** after its publication in the Official Journal of the European Union, which took place on 12 May 2026 (Art. 20(1)).

The bulk of the substantive obligations of the Regulation will apply as of **1 December 2030**, that is, **fifty-four months from the date of entry into force** (Art. 20(2)).

However, certain enabling and institutional provisions will take effect on 1 June 2026, that is, on the date of entry into force. Specifically, these are the following (Art. 20(2), second paragraph): the Commission’s powers to assess and, where appropriate, prohibit amendments to the EN ISO standard (Art. 3, paras. 4, 5, and 6); the creation of the core Union database (Art. 5(1)); implementing acts for the technical quality check of third-party databases (Art. 6(4)); the establishment of the central Union database (Art. 7(1)); implementing acts concerning the EU calculation tool and its manual (Art. 8, (1) and (3)); the adaptation of common metrics for output data (Art.

9(4)); the certification of external calculation tools (Art. 11(5)); the rules on the verification of the output data (Art. 13(9)); and the criteria for the accreditation of conformity assessment bodies (Art. 15(5)).

In addition, the text sets specific interim deadlines for the Commission to establish data infrastructures:

- *Central Union database of default values for greenhouse gas emission factors*: by **1 June 2028** (twenty-four months from entry into force) (Art. 7(1)).
- *Core Union database of default values for greenhouse gas emission intensities*: by **1 December 2029** (forty-two months from entry into force) (Art. 5(1)).
- *EU calculation tool*: by **1 June 2030** (forty-eight months after entry into force) (Art. 8(1)).
- *Technical quality control of third-party databases*: detailed rules shall be adopted by **June 1, 2030** (forty-eight months after entry into force) (Art. 6.4); the obligation to undergo the control shall apply from **December 1, 2031** (twelve months from the date of application) (Art. 6.3).
- *Commission evaluation*: no later than **December 1, 2034** (forty-eight months from the date of application) (Art. 19).

Finally, when the Commission updates the default values contained in the Union databases, entities will have eighteen months to use the new values in the calculation and disclosure of their output data, without requiring the retroactive revision of infor-

mation already published (Articles 5(5) and 7(4)).

6. Impact and practical implications

- The publication of the Regulation in the *Official Journal of the European Union* has significant and immediate implications for a wide range of operators and companies. From a practical perspective, the following cross-cutting impacts are worth noting:
- The Regulation opens the door for public contracting authorities to include emissions transparency clauses in transport contracts and set climate-related criteria for green procurement procedures (Recital 8). This may create a competitive advantage for operators who anticipate the requirements.
- The disclosure of emissions information, preferably prior to the conclusion of a contract (Art. 10(1)), will alter decision-making processes and the standard pre-contractual and contractual information in the sector, providing shippers and end users with comparable data to assess the environmental impact of their logistics options.
- The evaluation to be carried out by the Commission will include an analysis of the effects of a mandatory requirement to quantify and disclose greenhouse gas emissions, as well as an assessment of the feasibility of supplementing the common methodology to account for the full life cycle of vehicles (Art. 19), suggesting that the regulatory framework could be expanded in the future.

7. Recommendations

In light of the above, we recommend that potentially affected companies:

- *First:*

Conduct a preliminary analysis of their internal processes for measuring and reporting emissions in light of the specific requirements of the Regulation (applicable when the company calculates and discloses to third parties the greenhouse gas emissions data of a transport service that begins or ends in the EU)—in particular, the EN ISO 14083:2023 methodology, the distinction between primary and secondary data, and the ‘output data’ parameters of Article 9(3), as well as the communication requirements of Article 10 — in

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order to identify existing gaps and plan the necessary investments. All of this

is without prejudice to the fact that, as we have noted, there is no general obligation to measure if the data is not to be disclosed to third parties.

- *Second:*

Assess whether, based on its size and profile, the company can benefit from the EU’s free calculation tool (Art. 8) or the simplified verification regime for SMEs (Art. 12(2)) and, if not, plan for the mandatory verification when disclosure is made by an accredited conformity assessment body.

- *Third:*

Assess the opportunities that standardizing emissions accounting can generate in terms of competitive differentiation, especially with public contractors that incorporate sustainability criteria into their tenders and with clients committed to decarbonization. Consideration must be given to the duty of clear communication, and where possible, prior to contracting (Art. 10), as well as the accompanying statement (“Greenhouse gas emissions calculated in accordance with Regulation (EU) 2026/1030”).