



# Accounting of greenhouse gas emissions of transport services

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# Executive Summary

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## The most important points in brief

- The proposal provides for a standardised methodology for calculating CO2 emissions from passenger and freight transport and from the operation of transport hubs. This is welcomed, as there are currently only fragmented methods and approaches
- AK criticises the fact that ISO standard on which this regulation is based is not available to the public free of charge. Its adoption into legislation is questionable in terms of the rule of law.
- Large providers of transport services and e-commerce should be required to report CO2 emissions.
- The total carbon footprint of transport services should be taken into account.
- Green claims and climate-related offsetting programmes must not be included in the methodology and accounting of CO2 emissions.
- Biofuels must not be counted as CO2-reducing for technological, ecological and ethical reasons.
- CO2 emissions must be stated in absolute figures, not in comparative and colour-graded scales as with the energy label.
- A binding verification system is needed (e.g. certification or accredited test centres). The CO2 emission factors of a common EU methodology must be subject to regular „real world verification“.

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# AK's position

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## About the proposal

The proposal provides for a standardised methodology for calculating CO2 emissions from passenger and freight transport and from the operation of transport hubs. This is essentially based on ISO standard 14083:2023, which records greenhouse gas emissions from the provision of energy to the use of the modes of transport (well-to-wheel approach). The application of this methodology is voluntary for transport companies. An obligation only arises if CO2 indicators are reported for transport services. This is intended to create comparable and correct data for passengers, shippers and customers in e-commerce, which will promote innovation and behavioural change in favour of the environment. The regulatory framework also provides for a review of companies that report CO2 emissions or calculate them as service providers for other companies.

## The main provisions of the planned draft

A standardised methodology for calculating CO2 emissions is welcomed, as there are currently only fragmented methods and approaches (ISO standard, CEN, Global Logistics Emissions Council, etc.). Companies, customers, passengers and travellers need reliable and comparable values regarding the climate impact of transport services.

AK criticises the fact that the ISO standard 14083:2023, on which this regulation is based, is not available to the public free of charge. This state of affairs is questionable in terms of the rule of law, as neither in the run-up to nor during the legislative process can a critical review be carried out by all citizens and civil society actors. The proposed regulation also provides for the creation of secondary values (= harmonised standard values), which will later be modelled and subjected to quality control by the CEN ISO 14083 standard, which is currently in preparation and subject to a fee. Against this background, AK demands that a common methodology must be subject to a democratically legitimised development process, in which the participation of representatives of civil society must be guaranteed. In contrast to the European standardisation system, the

document and the technical annexes of this methodology must be accessible free of charge.

A methodology must map all climate-damaging value creation processes in transport services. The well-to-wheel approach chosen in the proposed regulation only covers the provision of energy and the efficiency of a means of transport. Neither maintenance and upkeep nor the production and disposal costs of a means of transport are taken into account. From AK's point of view, consumers can even draw false conclusions from such CO2 labelling. The European Environment Agency should therefore be authorised in Art. 5 and 6 of the proposal to create such a database that covers the entire life cycle.

## The following points should also be clarified when developing the methodology

- Green claims and climate-related offsetting programmes must not be included in the methodology and balancing of CO2 emissions.
- Biofuels must not be counted as CO2-reducing for technological, ecological and ethical reasons.
- CO2 emissions must be stated in absolute CO2 figures, not in comparative and colour-graded scales as with the energy label.
- A binding verification system is needed (e.g. certification or accredited testing centres). The CO2 emission factors of a common EU methodology must be subject to regular „real world verification“.

From a consumer perspective, it is disappointing that the Commission is leaving it entirely up to companies to decide whether to report CO2 emissions for transport services. In order to ensure fair competition, AK believes it is necessary that companies above a certain size, especially those from third countries, are obliged to declare CO2 emissions. Furthermore, neither the text of the regulation nor the explanatory notes make it clear what sanctions are possible if companies do not report correct CO2 figures.



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## About us

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The Austrian Federal Chamber of Labour (AK) is by law representing the interests of about 3.8 million employees and consumers in Austria. It acts for the interests of its members in fields of social-, educational-, economical-, and consumer issues both on the national and on the EU-level in Brussels. Furthermore, the Austrian Federal Chamber of Labour is a part of the Austrian social partnership. The Austrian Federal Chamber of Labour is registered at the EU Transparency Register under the number 23869471911-54.

The main objectives of the 1991 established AK EUROPA Office in Brussels are the representation of AK vis-à-vis the European Institutions and interest groups, the monitoring of EU policies and to transfer relevant information from Brussels to Austria, as well as to lobby the in Austria developed expertise and positions of the Austrian Federal Chamber of Labour in Brussels.