

Batteries and Waste Batteries (Implementing Act): Carbon Footprint Declaration Format

11 Feb 2026

STATUS:

● CURRENT INITIATIVE

Batteries and Waste Batteries (Carbon Footprint Declaration Format): Commission to Adopt Implementing Act in Q2 2026

The expected draft Implementing Act establishing the carbon footprint declaration format for battery models is expected to be adopted during mid-2026.

LATEST

- The Commission provisionally plans to adopt the draft Implementing Regulation during Q2 2026.

ANALYSIS

The Commission specified Q2 2026 as its indicative planned adoption date for the draft Implementing Act laying down rules for the format of the carbon footprint declaration for batteries.

This indicates that the Commission is expected to finish its ongoing work updating the [draft Implementing Regulation](#) during the first half of 2026.

The draft text is undergoing revision due to concerns previously raised by stakeholders during the [public consultation](#) (external link) which closed on 28 May 2024, and due to Member State experts finding the draft insufficient during discussions on 6 July 2023.

Stakeholders called for clarity on reporting methodologies and further harmonisation of reporting standards, while Member State experts called for additional information to be included in the declaration.

After the Commission finalises its preparatory work, the draft Implementing Regulation is expected to be submitted for an opinion of the Comitology Committee. This is also expected to take place in Q2 2026.

NEXT STEPS

The measure was presented on 2 April 2024 and follows the examination procedure for “[implementing acts](#)”.

After the Commission submits the draft Implementing Regulation to a Comitology Committee, it will then vote on the text.

If the Committee delivers a positive opinion (by qualified majority), the Commission is then expected to adopt the act. This is provisionally expected to take place in Q2 2026.

Following its adoption, the measure would then be published in the EU Official Journal and enter into force. Under the draft act, it would enter into force 20 days after its publication.

BACKGROUND

[Regulation \(EC\) 2023/1542](#) requires a carbon footprint declaration to be established for each battery model per manufacturing plant. The types of batteries include: electric vehicle batteries, rechargeable industrial batteries with a capacity greater than 2 kWh, industrial batteries with external storage, and light means of transport (LMT) batteries.

According to Article 7(1)(4)(b), the Commission is required to adopt an implementing act establishing a carbon footprint declaration format for each battery model per manufacturing plant. However, the Commission is likely to adopt one single measure covering all battery types.

Article 7(1)(4) requires the Commission to also adopt delegated acts establishing the methodology for the calculation and verification of the carbon footprint by:

- 18 February 2024 for [electric vehicle batteries](#);
- 18 February 2025 for [rechargeable industrial batteries](#), except those with external storage;
- 18 February 2027 for [light mean of transport \(LMT\) batteries](#);
- 18 February 2029 for [industrial batteries with external storage](#).

Regulation (EC) 2023/1542 regulates batteries throughout their life cycle to promote a circular economy, through targets for producers to collect waste, mandatory minimum levels of recycled content and recycling efficiency targets.

Full title

Expected Commission Implementing act establishing the format of the carbon footprint declaration pursuant to Commission Regulation (EC) 2023/1452

Contents

The expected Commission Implementing act would establish the format of the carbon footprint declaration to be issued for electric vehicle batteries, rechargeable industrial batteries with a capacity greater than 2 kWh and LMT batteries, in accordance with [Commission Regulation \(EC\) 2023/1542](#) on batteries and waste batteries.

Procedure

Comitology

Legal Basis

Article 7(1) of Commission Regulation (EC) 2023/1542