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**NOTE**

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From:	General Secretariat of the Council
To:	Delegations
Subject:	AOB for the meeting of the Council (Environment) on 16 December 2025 Impact of CBAM on the technical and non-commercial electricity imports from Ukraine to EU Member States - Information from Poland, supported by Estonia and Lithuania

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As of January 2026, CBAM will oblige the purchase of allowances equivalent to CO<sub>2</sub> emitted during the production of goods and commodities imported into the EU. This mechanism is crucial both in terms of ensuring a fair price on production-related carbon emissions for goods and commodities that are entering the EU, and encouraging cleaner production in non-EU countries.

Electricity imports into the EU will also be subject to Carbon Border Adjustment Mechanism fees as of 1 January 2026. As regards commercial trade in electricity, CBAM obligations create a level playing field for the EU utilities and power generators operating under the EU Emissions Trading System and those with productions and generation capacities outside of the EU and hence EU ETS.

However, energy in general, and electricity in particular, is not just a commodity. Cross-border exchanges between interconnected systems do not fully correspond with commercial transactions due to (1) physical properties and continuous unplanned events on the load or generation side (e.g. emergency generator tripping) operating within the same synchronous zone or (2) actions aimed at ensuring stability of power systems. Eastern part of Continental Europe synchronous system includes both EU and non-EU countries (Ukraine, Moldova, Turkey, Western Balkans). Respectively, Transmission System Operators (TSOs), in ensuring stable, uninterrupted operation of electricity systems, need to deal with (1) unplanned electricity flows and (2) emergency support (imports/exports of electricity) to ensure stability of neighboring systems and to prevent load disconnections or black-outs/system collapse.

**CBAM obligations will also cover the TSO's emergency support and unplanned energy exchanges.** This has unique implications with regard to ensuring emergency support for **Ukraine's power system**, which is under military attack on a daily basis, and under continuous emergency operation mode. Real-time emergency support from TSOs of Poland, Slovakia, Hungary and Romania, which operate synchronous interconnections with Ukraine's power system, as well as from other TSOs from Continental Europe is critical for sustained integrity of Ukraine's power supply to end consumers, hospitals, emergency services, etc. This is of particular importance during the winter season.

In this respect, just over the period 23 October – 19 November, Poland's TSO alone has conducted emergency imports of Ukraine's power surpluses amounting to 17.5 GWh. This is roughly 14% of all emergency imports received by Poland's TSO since June 2023, when PL-UA interconnector was recommissioned – attesting to the growing importance of TSO emergency support over current winter period.

Furthermore, transferring CBAM obligations onto TSOs for unplanned energy exchanges would not only be costly, but artificial, given that it is impossible to clearly assign the unplanned electricity flows to specific 'importing/exporting' entities. Moreover, this might also lead to significant disruptions in settlement processes between TSOs – all without delivering tangible environmental benefits. The resulting risks may further translate into yet-unforeseen negative consequences.

In this context, there is an urgent need to address the issue of a targeted derogation from CBAM for emergency support and electricity flow settlements between TSOs.

**Poland, Estonia and Lithuania call for excluding TSOs from the CBAM obligation or, alternatively, providing TSO with free allowances.**

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