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Subject:	ANNEXES to the Report from the Commission to the European Parliament and the Council on the application of the Regulation on the Carbon Border Adjustment Mechanism
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Delegations will find attached document COM(2025) 783 annexes 1 to 4.

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ANNEXES 1 to 4

ANNEXES

to the

**Report from the Commission to the European Parliament and the Council
on the application of the Regulation on the Carbon Border Adjustment Mechanism**

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Annex 1: CBAM communication campaign

Figure 1: Objectives and actions of the CBAM communication campaign

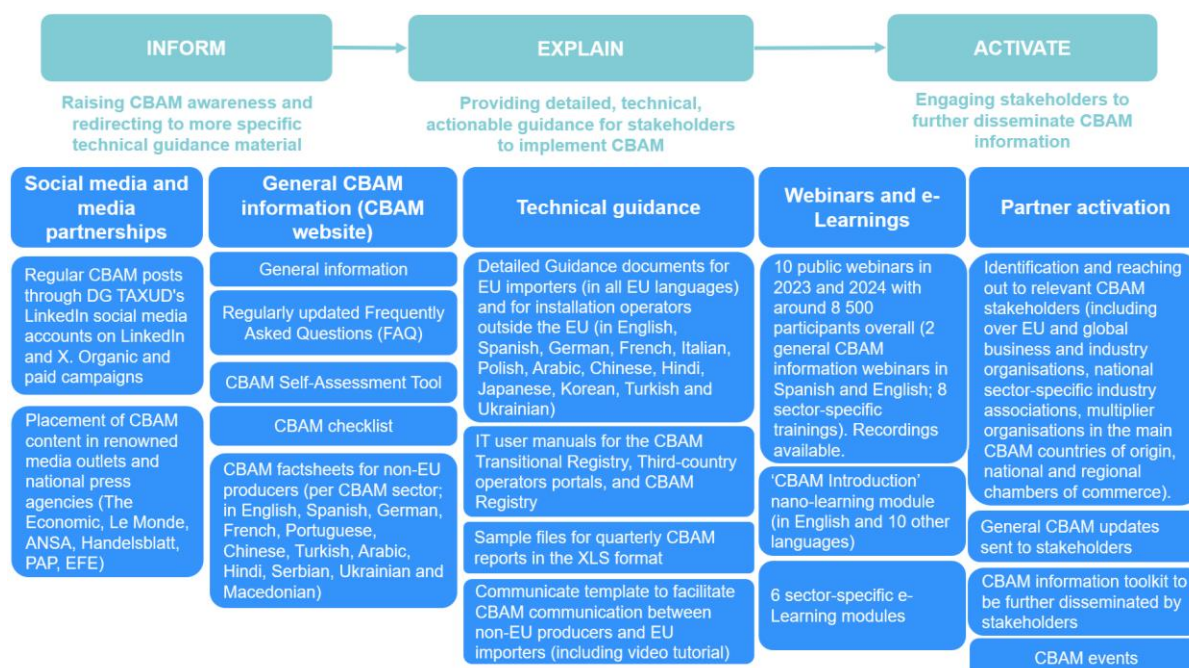


Table: number of participants in 2023 and 2024 public CBAM webinars organised in the context of the communication campaign

Date	CBAM webinar	Number of participants
15 September 2023	Cement	333
21 September 2023	Aluminium	694
26 September 2023	Fertilisers	471
28 September 2023	Electricity	405
3 October 2023	Hydrogen	302
5 October 2023	Iron & Steel	700
10 October 2023	Iron & Steel	350
27 October 2023	CBAM Registry	702
23 May 2024	General CBAM info session in Spanish	Over 600
19 June 2024	General CBAM info session in English	Almost 4 000

Annex 2: TAIEX support to decarbonisation in neighbourhood countries

As a cornerstone of EU integration efforts, TAIEX plays a **pivotal role in accelerating legal and regulatory alignment with EU standards**, strengthening governance frameworks, and driving socio-economic reforms. By **drawing on the expertise of public sector from all 27 EU Member States**, it fosters peer-to-peer exchanges, facilitates best practice sharing, and builds institutional resilience, ensuring that partner countries are equipped to implement meaningful and lasting reforms.

A key objective of TAIEX is to **accelerate the Enlargement process**, helping candidate countries align with EU laws and implement the essential reforms required for EU membership, including in critical challenges such as climate resilience.

Since the introduction of CBAM (October 2023), **demand-driven events on specific CBAM training, carbon pricing, carbon footprint, and greenhouse gases (GHGs) verification and validation system** have been delivered through TAIEX for Türkiye, North Macedonia, Egypt, Morocco, Moldova and Azerbaijan, as follows:

- ❖ **Türkiye:** TAIEX Workshop on Carbon Border Adjustment Mechanism (CBAM)
- North Macedonia:** TAIEX Expert mission on ETS and introduction to carbon pricing: Monitoring, Reporting, Verification and Accreditation of Verifiers (MRVA)
- Egypt:** TAIEX Workshop on CBAM Training
- ❖ **Morocco:** TAIEX Study Visit on the establishment of a GHG verification and validation system: GHG and CBAM and TAIEX Expert Mission on the establishment of a GHG verification and validation system and introduction to CBAM
- ❖ **Moldova:** TAIEX Workshop on Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)
- ❖ **Azerbaijan:** TAIEX Expert Mission on Greenhouse gas emission inventory establishment and carbon footprint

Moreover, a series of events (one expert mission and two work from home) to support **Montenegro** in the transposition and implementation of MRVA secondary legislation are foreseen for the second half of 2025, contributing to Montenegro's alignment with the EU acquis and fulfilling a closing benchmark of Chapter 27. Also, a workshop for **Türkiye** on Carbon Capture, Utilization, and Storage (CCUS) technologies to achieve carbon neutrality is under preparation.

In addition to demand-driven support, from October 2020 until July 2024, TAIEX delivered **42 events** in cooperation with the [TRATOLOW](#) project (**Transition towards low emissions and climate-resilient economy in the Western Balkans and Türkiye**) in the areas of EU ETS, carbon pricing, climate mitigation and adaptation plans, monitoring and indicators for adaptation, and energy transition. In total, 1.515 participants from all TRATOLOW

beneficiaries were involved, with Serbia on the lead (378), followed by Montenegro (239) and Bosnia and Herzegovina (217).

A detailed list of **implemented TAIEX events** (including demand-driven, strategic, and TAIEX-TRATOLOW) **in the field of decarbonization** is presented below.

TAIEX assistance to IPA countries

- **Türkiye**

- TAIEX TRATOLOW Domestic workshop on Adaptation, Monitoring and Evaluation
- TAIEX TRATOLOW Domestic Workshop on Experiences of Monitoring Adaptation to Climate Change: the new online system from Türkiye and way forward
- TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties
- TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing
- TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables
- TAIEX TRATOLOW Regional Workshop on **Carbon Pricing**
- TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways
- TAIEX TRATOLOW Regional workshop on Green House Gas national database systems
- TAIEX Workshop on **Carbon Border Adjustment Mechanism (CBAM)**

- **Serbia**

- TAIEX TRATOLOW national workshop for accreditation of ETS verification in Serbia
- TAIEX TRATOLOW Domestic workshop on Monitoring and Indicators for Adaptation Policy Cycle
- TAIEX TRATOLOW Study Visit on National Training for Serbian ETS experts
- TRATOLOW Domestic Workshop on ETS Monitoring and Reporting Requirements
- TAIEX TRATOLOW Study visit for Serbian experts to Austria on “Assessment of GHG permit applications and monitoring plans”
- TAIEX TRATOLOW Domestic workshop for EU ETS verifiers in Serbia
- TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties
- TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing
- TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables
- TAIEX TRATOLOW Regional Workshop on Carbon Pricing
- TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways (81711)
- TAIEX TRATOLOW Regional workshop on Green House Gas national database systems (80927)

- **Bosnia and Herzegovina**

- TAIEX TRATOLOW & EU4 Energy: Workshop on ETS implementation for Bosnia and Herzegovina (85664)
- TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties (86154)
- TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing (83608)
- TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables (81744)
- TAIEX TRATOLOW Regional Workshop on Carbon Pricing (82422)
- TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways (81711)
- TAIEX TRATOLOW Regional workshop on Green House Gas national database systems (80927)

- **North Macedonia**

- TAIEX Work from Home on the implementation of the National Emission Ceiling Directive part 3 (81787)
- TAIEX TRATOLOW EU4Energy Transition domestic workshop on Multi-level Governance: “Strengthening the role of local actors in Energy Transition, Climate Mitigation and Adaptation planning and implementation at different scales” (84364)
- TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties
- TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing
- TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables
- TAIEX TRATOLOW Regional Workshop on Carbon Pricing
- TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways
- TAIEX TRATOLOW Regional workshop on Green House Gas national database systems
- TAIEX Expert mission on **ETS** and introduction to **carbon pricing**: Monitoring, Reporting, Verification and Accreditation of Verifiers (MRVA)

- **Albania**

- TAIEX TRATOLOW EU4Energy Transition domestic workshop on Multi-level Governance: “Strengthening the role of local actors in Energy Transition, Climate Mitigation and Adaptation planning and implementation at different scales”
- TAIEX TRATOLOW Domestic workshop on Monitoring and Indicators for Adaptation Policy Cycle
- TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties

- TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing
 - TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables
 - TAIEX TRATOLOW Regional Workshop on Carbon Pricing
 - TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways
 - TAIEX TRATOLOW Regional workshop on Green House Gas national database systems
- **Montenegro**
 - TAIEX TRATOLOW Domestic workshop on national adaptation plans: the role of monitoring and evaluation and progressing further on implementation of Adaptation
 - TAIEX TRATOLOW Study Visit on the implementation of the European Union Emissions Trading System (EU ETS)
 - TAIEX TRATOLOW Domestic workshop on Monitoring and Indicators for Adaptation
 - TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties
 - TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing
 - TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables
 - TAIEX TRATOLOW Regional Workshop on Carbon Pricing
 - TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways
 - TAIEX TRATOLOW Regional workshop on Green House Gas national database systems
- **Kosovo**
 - TAIEX TRATOLOW Domestic workshop on Monitoring and Revision of Adaptation Policy and Measures (82150)
 - TAIEX TRATOLOW Regional workshop on synergies and opportunities: drafting National Energy and Climate Plans of Energy Community Contracting Parties (86154)
 - TAIEX TRATOLOW High level workshop on a regional approach to carbon pricing (83608)
 - TAIEX TRATOLOW Sectoral Workshop on use of UNFCCC CRF software web application – tool for preparation reporting tables (81744)
 - TAIEX TRATOLOW Regional Workshop on Carbon Pricing (82422)
 - TAIEX TRATOLOW Regional workshop on development of low emissions and climate neutral pathways (81711)
 - TAIEX TRATOLOW Regional workshop on Green House Gas national database systems (80927)

TAIEX assistance to Neighbourhood East

- **Moldova**
 - TAIEX Workshop on **Carbon Offsetting** and Reduction Scheme for International Aviation (CORSIA)
- **Ukraine**
 - TAIEX Study Visit on Support the creation and functioning of an efficient system for the guarantees of origin for electricity from renewable sources
- **Azerbaijan**
 - TAIEX Expert Mission on Greenhouse gas emission inventory establishment and **carbon footprint** (84241)

TAIEX assistance to Neighborhood South

- **Morocco**
 - TAIEX Study Visit on the establishment of a GHG verification and validation system: **GHG and CBAM**
 - TAIEX Expert Mission on the establishment of a GHG verification and validation system and **introduction to CBAM**
- **Egypt**
 - TAIEX Workshop on **CBAM Training**

Annex 3: Methodology and additional details for modelling of impact on third countries

Methodology

The JRC-GEM-E3 model

JRC-GEM-E3 is a recursive dynamic computable general equilibrium (CGE) model and as such takes into account interactions between different markets (e.g. international trade, factor markets, carbon market of the EU emission trading system). CGE models are a commonly used tool to assess impacts from changes in environmental or trade policies and have become a standard tool to assess impacts from carbon border adjustments, including the EU CBAM.¹ Being a global model, it covers the EU alongside other major countries or world regions, including an explicit representation of least developed countries (LDCs), listed by the United Nations as countries with the lowest indicators of socioeconomic development. With a detailed sectoral disaggregation of energy activities (from extraction to production to distribution sectors) and energy intensive industries, as well as endogenous mechanisms to meet carbon emission constraints, JRC-GEM-E3 has been used extensively for the economic analysis of climate and energy policy impacts.²

The model is divided into 35 sectors of activity, firms are cost-minimising with constant elasticity of substitution (CES) production functions. Sectors are interlinked by providing goods and services as intermediate production inputs to other sectors. Households are the owner of the factors of production (skilled and unskilled labour and capital) and thereby receive income, used to maximise utility through consumption. Government is considered exogenous, while bilateral trade flows are allowed between countries and regions using the Armington trade formulation where goods from different goods are imperfect substitutes. In 5-year steps, an equilibrium is achieved at goods and services markets, and for factors of production through adjustments in prices.

Sources for main data inputs:

- GTAP 11 circular economy database³ (base year 2017) containing of Input Output tables, national accounts, institutional transactions, bilateral trade, taxes and tariffs.
- Consumption matrix to link household consumption by purpose to output of industrial sectors.
- Energy and emission projections derived from the POLES-JRC model

Adjustments to the JRC-GEM-E3 model

To capture the effect on some important sectors for which CBAM is applied, the sectoral granularity of the JRC-GEM-E3 model was improved for the purposes of the modelling analysis using the new GTAP 11 Circular Economy database, which explicitly captures sectors

¹ Böhringer, C., Fischer, C., Rosendahl, K.E. *et al.* Potential impacts and challenges of border carbon adjustments. *Nat. Clim. Chang.* **12**, 22–29 (2022). <https://doi.org/10.1038/s41558-021-01250-z>

² <https://ec.europa.eu/jrc/en/gem-e3/model>

³ Chepeliev (2025). Global Trade Analysis Project (GTAP) Circular Economy Data Base. https://www.gtap.agecon.purdue.edu/events/GTAPVSS/v6n2-2025/GTAPVSS_v6n2.pdf. See also Chepeliev *et al.* (2026). Circular Economy Transition in Europe Requires Ambitious Policies Beyond Climate Mitigation. *Resources, Conservation and Recycling* 225: 108591. <https://doi.org/10.1016/j.resconrec.2025.108591>

subject to the EU CBAM. This exercise allowed for the model's underlying database to explicitly feature:

- aluminium
- cement
- fertilisers
- iron and steel.

Compared to the standard GTAP 11 database, the GTAP 11 Circular Economy database splits aluminium, fertilisers and cement sectors out of the more aggregate non-ferrous metals, chemicals, non-metallic minerals sectors, respectively. This dataset draws on several sources including trade and energy statistics and thus captures differences in the input structure of these sectors as well as differences in the trade intensity.

Baseline scenario

The baseline scenario is a scenario that follows current policies and trends, but without CBAM as currently legislated. The scenario includes the implementation of the Fit for 55 package in the EU. The rest of the world is assumed to follow a current policy scenario derived from the Global Energy and Climate Outlook 2024.⁴ This scenario assumes that third countries follow existing policies, but not necessarily reach their National Determined Contributions (NDCs) under the Paris Agreement if these targets are not backed by specific policies. The UK and EFTA countries are assumed to have a CBAM and a climate policy of equal stringency in place as the EU, e.g. a carbon price that is effectively paid equal to those in the EU ETS, hence there are no CBAM payments from these countries to the EU, while third countries are assumed to face a CBAM when exporting to the UK and EFTA.

Main policy scenario: phase-in of CBAM and phase-out of ETS free allowances

The scenario models CBAM as currently legislated. Indirect emissions from electricity use are included in the calculation of CBAM payments for fertilizers and cement. It is assumed that existing climate policies in third countries (other than in the UK and EFTA) do not make use of carbon prices that are effectively paid and thus are not deducted from CBAM payments. This is a conservative assumption as such deductions would lead to smaller impacts on trade flows in response to the introduction of CBAM.

The current CBAM regulation already covers some products that are outside the basic CBAM sectors in the sectoral classification of the JRC-GEM-E3 model. This concerns a small share of products under the other equipment goods sector. This is reflected in the CBAM scenario as CBAM is levied on a share of EU imports in that sector based on the upstream emissions from the manufacturing of ferrous metals and aluminium used as intermediate input in this sector.

The introduction of CBAM is not done in isolation and therefore has to be analysed jointly with the phase out of free allowances in CBAM sectors in the EU. This reflects the transition from one anti-leakage measure (free allowances) to another (CBAM). The phaseout pathway follows the trajectory as currently legislated.

⁴ Keramidas, K., Fosse, F., Aycart Lazo, F.J., Dowling, P., Garaffa, R., Ordonez, J., Petrovic, S., Russ, P., Schade, B., Schmitz, A., Soria Ramirez, A., van Der Vorst, C. and Weitzel, M., Global Energy and Climate Outlook 2024, Publications Office of the European Union, Luxembourg, 2025, <https://data.europa.eu/doi/10.2760/9028706>, JRC139986.

Variables, sectors, regions in the JRC-GEM-E3 model

The model estimates several variables. For this analysis, macro impacts are assessed as well as the following indicators at the sectoral level: output, imports, export, CO₂ and overall GHG emissions. The sectors represented in JRC-GEM-E3 are listed in Table 4.

Table 4: Sectors in the JRC-GEM-E3 model

Sectors in the JRC-GEM-E3 model	Power generation technologies modelled as sectors in the JRC-GEM-E3 model
Ferrous metals	Coal fired
Cement	Oil fired
Fertilizer	Gas fired
Aluminium	Nuclear
<i>Other equipment goods</i>	Biomass
Transport equipment	Hydro
Electronic products and electrical equipment	Wind
Coal	Solar
Crude oil	
Oil	
Gas	
Electricity supply	
Non-ferrous metals	
Chemical products	
Plastics	
Paper products	
Non-metallic minerals	
Consumer goods industries	
Construction	
Transport (air)	
Transport (land)	
Transport (water)	
Market services	
Non-market services	
Crops	
Livestock	
Forestry	

Note: Sectors in bold are considered basic good sectors and are subject to CBAM. Part of the Other Equipment Goods sector (in italics) is already covered under the current CBAM Regulation.

The GTAP 11 Circular Economy database explicitly represents 141 regions. The model aggregates them in 50 regions or countries, including several LDCs and the EU as a single region, as reported in Table 5 below. The table also shows which countries are included in the

three large country aggregations (LDCs, other developing and emerging economies, neighbourhood countries) reported in the main text.

Table 5: Regions in the JRC-GEM-E3 modelling

LDCs	
Benin	Rwanda
Burkina Faso	Senegal
Bangladesh	Togo
Ethiopia	Tanzania
Cambodia	Uganda
Madagascar	Zambia
Mozambique	Rest of Africa LDCs
Malawi	Rest of Asia LDCs
Nepal	
Other developing countries and emerging economies	
Ghana	Vietnam
Indonesia	Zimbabwe
Malaysia	South Africa
Cameroon	Rest of Africa
Thailand	Rest of Americas
Trinidad and Tobago	Rest of Asia and Pacific
Central Asian	Brazil
India	Türkiye
EU neighbourhood countries	
Morocco	Jordan
Tunisia	Ukraine
Algeria	Caucasus
Egypt	
Other regions	
EU 27	USA
EFTA region	Rest of Middle East and North Africa
United Kingdom	High income Asia Pacific and other
Canada	Russia and Belarus
China	Rest of Europe

Modelling of emission intensities and sensitivity analysis

In some cases, exporting third countries only engage in the production and exports of a narrow subspace of the products covered in a wider CBAM sector as represented in the GTAP database. This influences the emission intensity that serves as a basis to calculate the CBAM payment at the border when exporting to the EU. In GTAP-based CGE models, the emission intensity is expressed in kg CO₂-eq /US\$, rather than in physical intensities (kg CO₂-eq/tonne of output). If the exports contain little value added, this translates into a higher intensity compared to products with the same absolute emissions, but higher value added. In these cases, the emission intensity of exporters may appear high relative to the EU when comparing the broader sector as represented in GTAP, despite having a physical emission intensity that is similar to that in the EU on a product-by-product basis. This implies that in CGE models, these countries would see a relatively high emission intensity and thus a large price increase and a strong reduction in exports to the EU under CBAM, despite having emission intensities that are similar to the EU on a product basis.

For example, as Mozambique mainly exports unwrought aluminium with relatively low value added to the EU, the emission intensity used in a CGE model for that sector thus is relatively high when expressed in kg CO₂-eq/US\$. However, physical emissions in Mozambique are relatively low compared to other unwrought aluminium producers in third countries, the model therefore likely overstates the negative impact on Mozambique's aluminium sector. An alternative approach is used to determine the impact on Mozambique with the JRC-GEM-E3 model. This approach is based on an implied CBAM rate calculated based on physical emission intensities (kg CO₂-eq/tonne of output) relative to the EU instead of the standard GTAP emission intensities (kg CO₂-eq/US\$). This approach uses physical emission intensities from a JRC report⁵ and calculates weighted emission intensities for GTAP sectors using recent trade statistics from COMEXT (for 2023). Countries that have a higher physical emission intensity than in the EU would face higher additional costs. For the case of Mozambique, the trade-weighted physical emission intensity of aluminium is 1.04 times that of the EU. This would mean that a 1% price increase in the EU (from the phasing out of ETS free allowances) would be translated in the model as a 1.04% price increase for EU imports of aluminium from Mozambique under CBAM.

While this alternative approach likely better captures the situation of Mozambique, this is not a perfect measure either. For example, it assumes away any quality differences within product groups which would justify a higher price (in the absence of carbon costs) in the EU. Such a mark-up would imply that the relative price change from phasing out free allowances is lower in the EU compared to lower quality imports without a quality mark-up. Therefore, this alternative approach is not used for all third countries.

⁵ Vidovic, D., Marmier, A., Zore, L. and Moya, J., Greenhouse gas emission intensities of the steel, fertilisers, aluminium and cement industries in the EU and its main trading partners, Publications Office of the European Union, Luxembourg, 2023, doi:10.2760/359533, JRC134682.

Annex 4: Data on CBAM importations

This Annex contains all relevant data-related information. Unless stated differently, all data concerns CBAM data of the transitional period between Q4 2023 and Q2 2025. The cut-off date of 31 August 2025 concerns the date when the dataset was taken from the CBAM transitional registry. Any data input after that date was not considered. The data has been cleaned, as the collection of data across 27 EU Member States (MS) brings significant challenges. The chapter on “State of Play: the CBAM at the end of the transitional period” already touched upon some of those elements.⁶ Further information on outlier removals and the subsequent minor fluctuations possible (regarding imported tonnes, in particular) can be found below.

Key operational improvements for data quality in the CBAM Transitional Registry

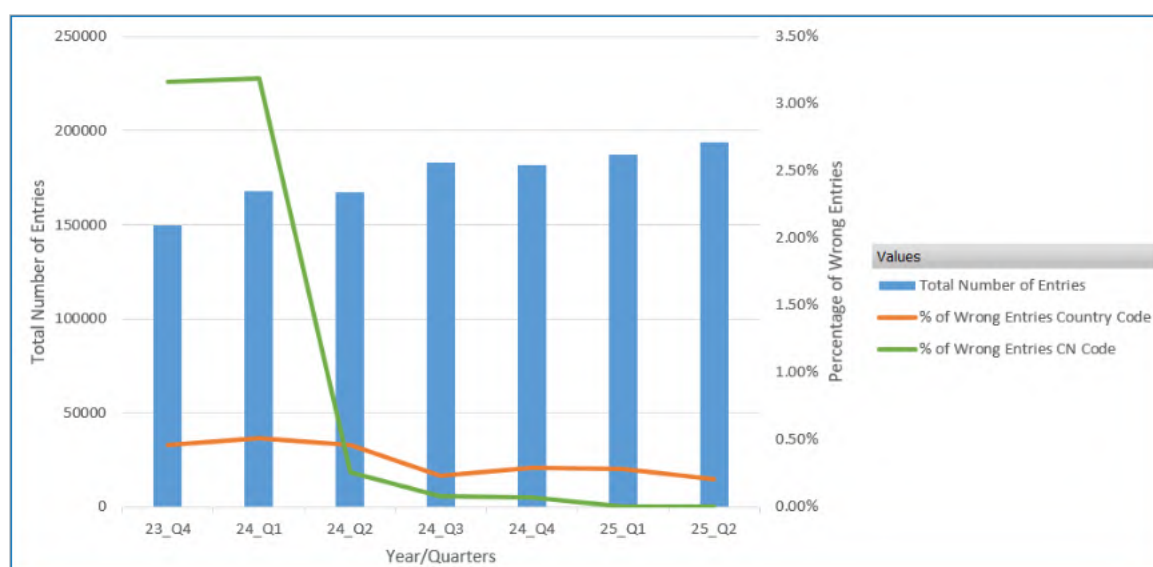
One of the major errors encountered concerned the **input of numerical data**, for instance due to declarants from different Member States using dots and commas for decimal and thousands separator differently. Similarly, the earlier possibility for declarants to choose between kg or tonnes led to errors identified by comparing transitional registry data with customs and trade data. By removing redundant fields, standardizing formats and introducing warning labels, errors caused by inconsistent use of decimals and measurement units were reduced.

In the first reported quarters, there was wider number of **CN codes** reported than required under the CBAM Regulation. The introduction of rigid validation rules led to a significant reduction of entries with wrong CN codes (see Figure 1 below).

Another area of difficulties related to the **country codes** used for 3rd country installations, where different abbreviations were used for the same country (e.g., TR and TC for Türkiye, UK and GB for the United Kingdom). The integration of the Operators Portal into the CBAM Transitional Registry enabled operators of third country installations to input their data once and allows them to share this data with importers of CBAM goods directly via the Transitional Registry. This centralization of operator and installation information in third countries provides better consistency of country codes. See more details in Figure 1 below which shows the reduction of the error rate over time.

⁶ Such as the wrong CN codes, which have been excluded from the dataset.

Figure 1: Reduction of error rates in the CBAM Transitional Registry



CBAM Transitional Registry Data for the indicated time period (reporting until 31 August 2025)

The quarterly monitoring from Q4 2023 to the Q2 2025 shows a consistent: The green line shows the percentage of incorrect CN codes (vis-à-vis the total number of entries). After an initial phase with high incidence, there was a sharp decline in Q2 2024, followed by stabilization at residual levels from Q2 2024 onwards, where the errors virtually disappeared. The orange line shows the percentage of incorrect country codes. Here, the downward trend has been more moderate, as the error rate has remained relatively low from the beginning (Q4 2023), with only about 0.5% of declarations affected in the early periods and gradually decreasing further over time.

As a result of corrective actions and continuous collaboration, the Transitional Registry has become a more reliable, user-friendly, and efficient tool. These experiences showed the clear added value of the CBAM transitional period to prepare for the definitive system. The Transitional Registry was continuously improved, with frequent and concrete new releases that benefited from the input of importers, industries, and NCAs to ensure that solutions were practical and applicable to day-to-day operations.

Part 1: Applied cleaning rules

Cleaning rules: basic principles concerning outlier removal of tonnes

Tonnes reported by CBAM declarants have been cross checked with the respective customs imports of all importers across the EU. This allowed to spot and subsequently remove unrealistic outliers. However, two factors come into play: First, not all MS have upgraded to the use of the Surveillance 3 mechanism yet. As such, some customs data does not have the necessary granularity for every case. Second, not every single information on customs procedures is collected uniformly across the EU. As such, there is another element of variance to be considered.

Tonnes have only been adjusted as far as high-end outliers are concerned. There was no adjustment of data regarding potential underreporting, partly due to the circumstances mentioned.

Part 2: Estimation of emissions

All goods except electricity as a CBAM Good

Emissions are not verified in the transitional period. Therefore, all emissions data shown in this report are estimations based on multiplying quantities reported in tonnes with the default values of the transitional period. This method has limitations: Default values of the transitional period rely on one global average default value per CN code. Nuances due to different countries and production methods are not considered.

Electricity as a CBAM Good – emissions data

For the case of electricity as a CBAM sector, 97% of the declarations between 2023 Q4 and 2025 Q2 are relying on the use of the default values provided by the Commission and derived from the International Energy Agency database. Within each declaration, the total quantity of imported electricity and declared on the CBAM Registry is therefore multiplied by the default value attributed to the country of origin. The declarations relying on actual values were taken at face value. See Figure 11 and Table 2 below for detailed data.

Part 3: Statistics of the CBAM Transitional Registry

Below are a number of figures that depict dashboards of the CBAM Transitional Registry data, after it has been cleaned in line with the above outlined rules.

Figure 1 to 5 show a generic overview of CBAM data declared, overall and per sector (except electricity) from Q4 2023 to Q2 2025. By weight, iron and steel is the biggest sector (69%), followed by fertilisers (15%), cement (11%) and aluminium (5%). The National Competent Authorities (NCAs) with the highest number of reports were Germany, Italy and Poland, with around 18-, 16- and 15-thousand reports respectively. An increase in declared use of actual values can be observed, it rose from a mere 8% to 53% overall, with imports above 1,000 tonnes declaring based on actual values increasing from 25% to 93%.⁷ The sectors of cement and fertilisers (with 84% and 77% in Q2 2025, respectively) declaring based on actual values suggest being the most prepared for the use of actual values in the definitive period.

Figures 6 to 10 show the same dashboards as 1 to 5, but with a simulated threshold of 50 tonnes annually. Importers who overall imported 50 tonnes or less per year were excluded in those figures. Comparing the figures show that numbers of declarants, importers and reports dropped significantly, while effects on tonnes are hardly noticeable. An overall increase in the percentage of imports declaring based on actual values can also be observed, suggesting that importers of larger quantities are better connected to their supply chains.

⁷ Default Values were only allowed to be used in the first three quarters of the Transitional Period. To enable importers who failed to obtain actual values despite their best efforts until then, the option “Actual values not available” has been introduced in the CBAM Transitional Registry to allow them to declare meaningfully. In line with the basic principles outlined in Part 1 of Annex IV, all such cases that are not Actual Values have been labelled as “Other”.

Figure 11 shows aggregated data on electricity as a CBAM good, from Q4 2023 to Q2 2025. The NCAs with the highest number of reports were Denmark (118 reports), Romania (107 reports) and Bulgaria (65 reports). For electricity, the use of default values remained stable over the quarters and represented 97% of the declarations per quarter on average. It is important to note that default values only represent the CO₂ intensity of electricity produced from fossil fuels of the exporting country, as foreseen in Annex IV of the CBAM Regulation.

Figures 12 to 16 present a more detailed deep dive into the five biggest countries producing CBAM goods based on total tonnes: Ukraine, Türkiye, Russia, Canada and China.

Figures 17 to 19 present CBAM data from an estimated⁸ emissions perspective. Notably, while aluminium only made 5% of tonnes imported, their emissions (tonnes of CO₂-eq) make 24% of overall emissions (excluding electricity as a CBAM good). Emissions from cement make only half, proportionally, compared to their weight.

Table 2 shows an aggregated emissions estimation per CN code, based on default values of the transitional period, in line with the obligations of Article 14 (5) CBAM Regulation.

⁸ See Part 2 of Annex IV for details.

Figure 1: CBAM Transitional Registry, World Overview of portrayed Sectors (except Electricity as a CBAM good), Q4 2023 to Q2 2025

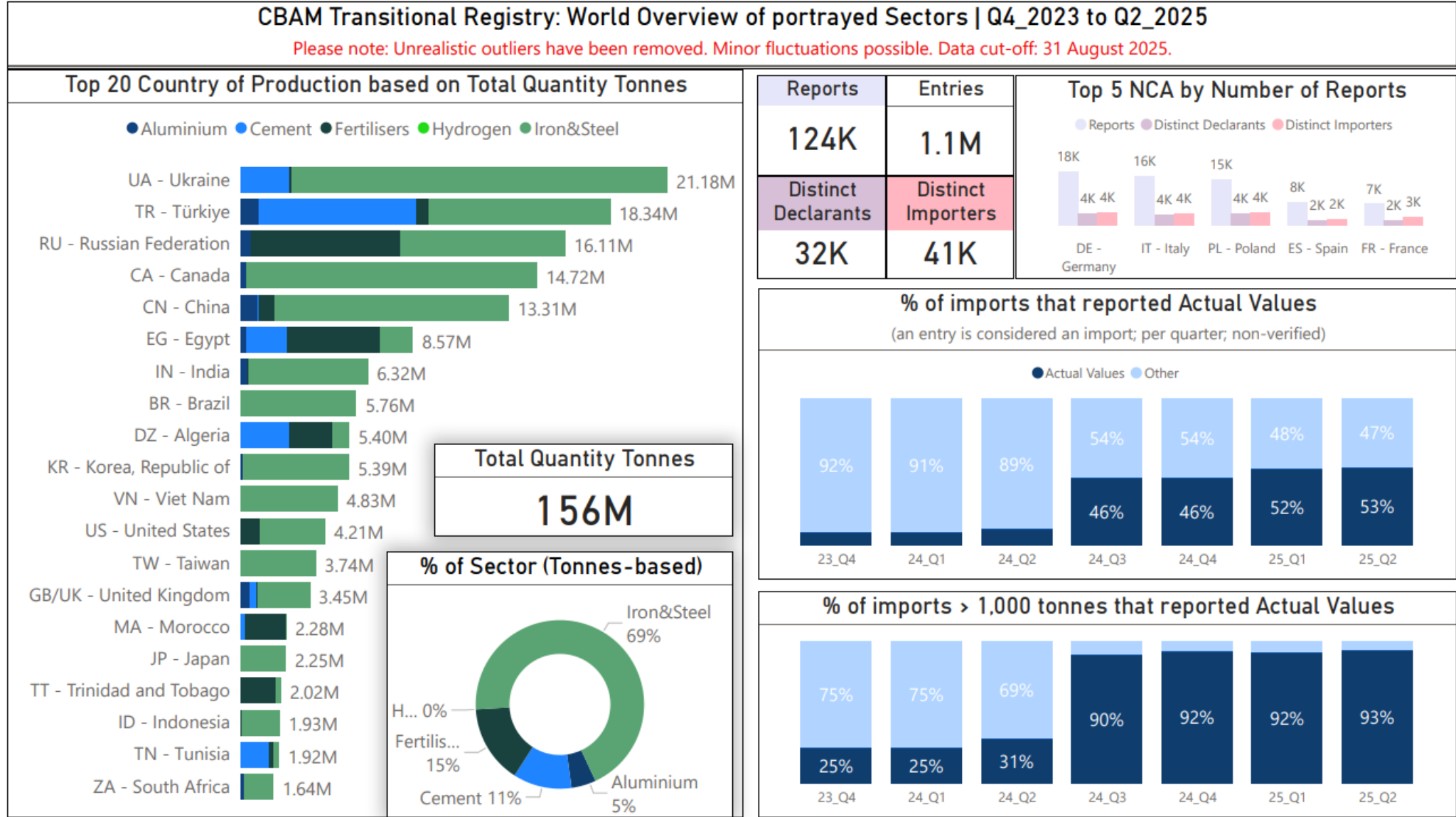


Figure 2: CBAM Transitional Registry, World Overview of Iron and Steel, Q4 2023 to Q2 2025

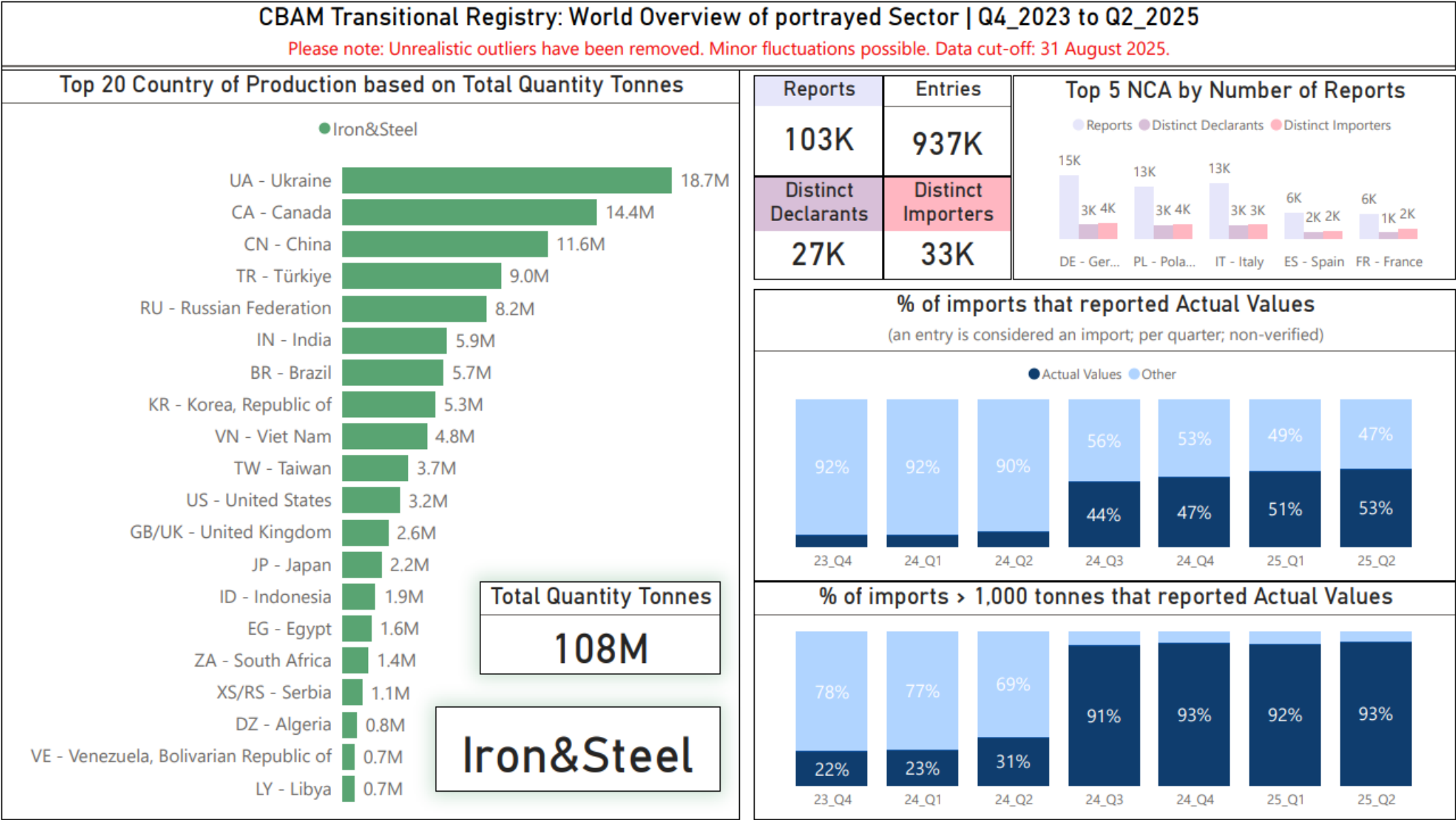


Figure 3: CBAM Transitional Registry, World Overview of Fertilisers, Q4 2023 to Q2 2025

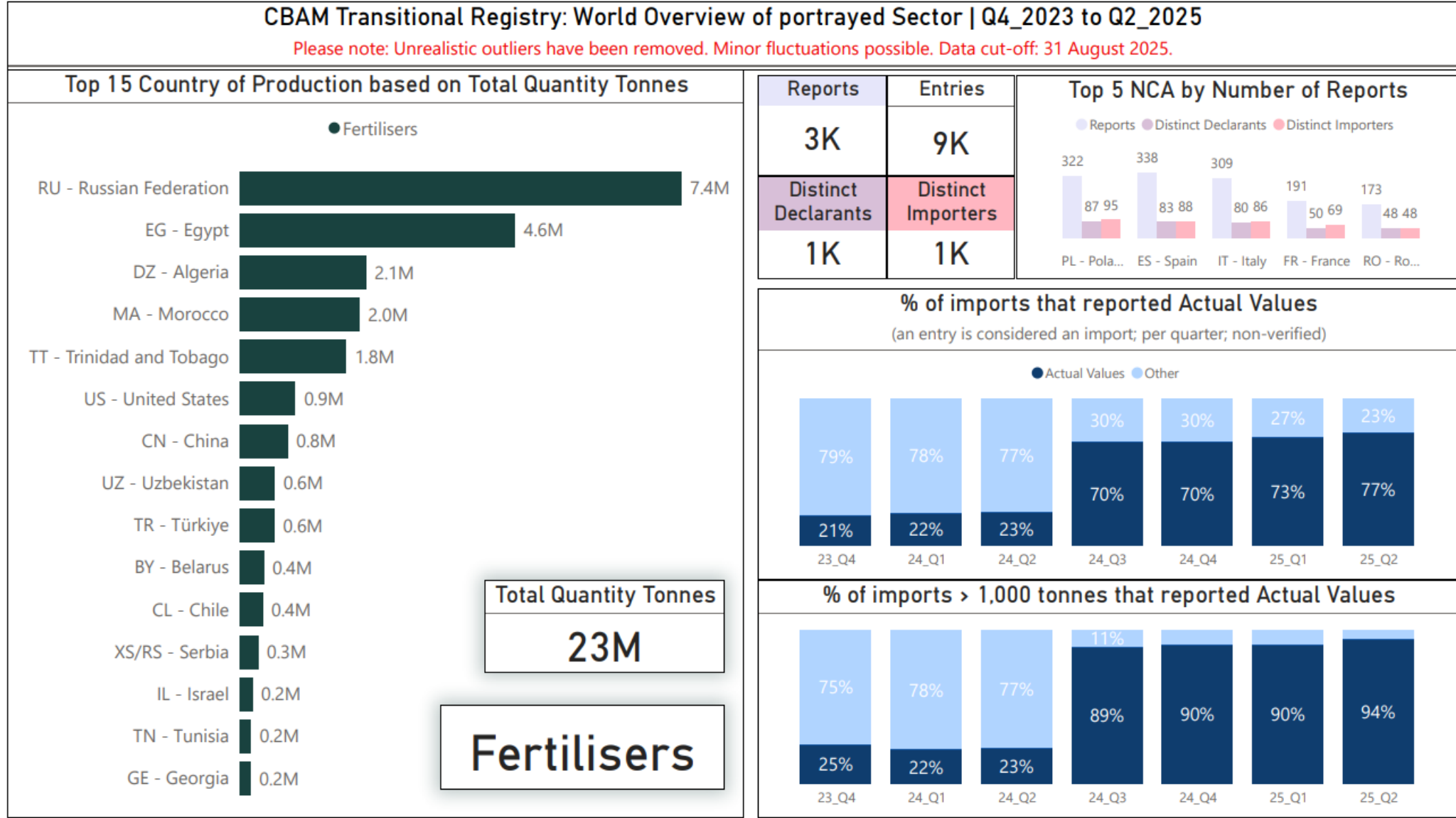


Figure 4: CBAM Transitional Registry, World Overview of Cement, Q4 2023 to Q2 2025

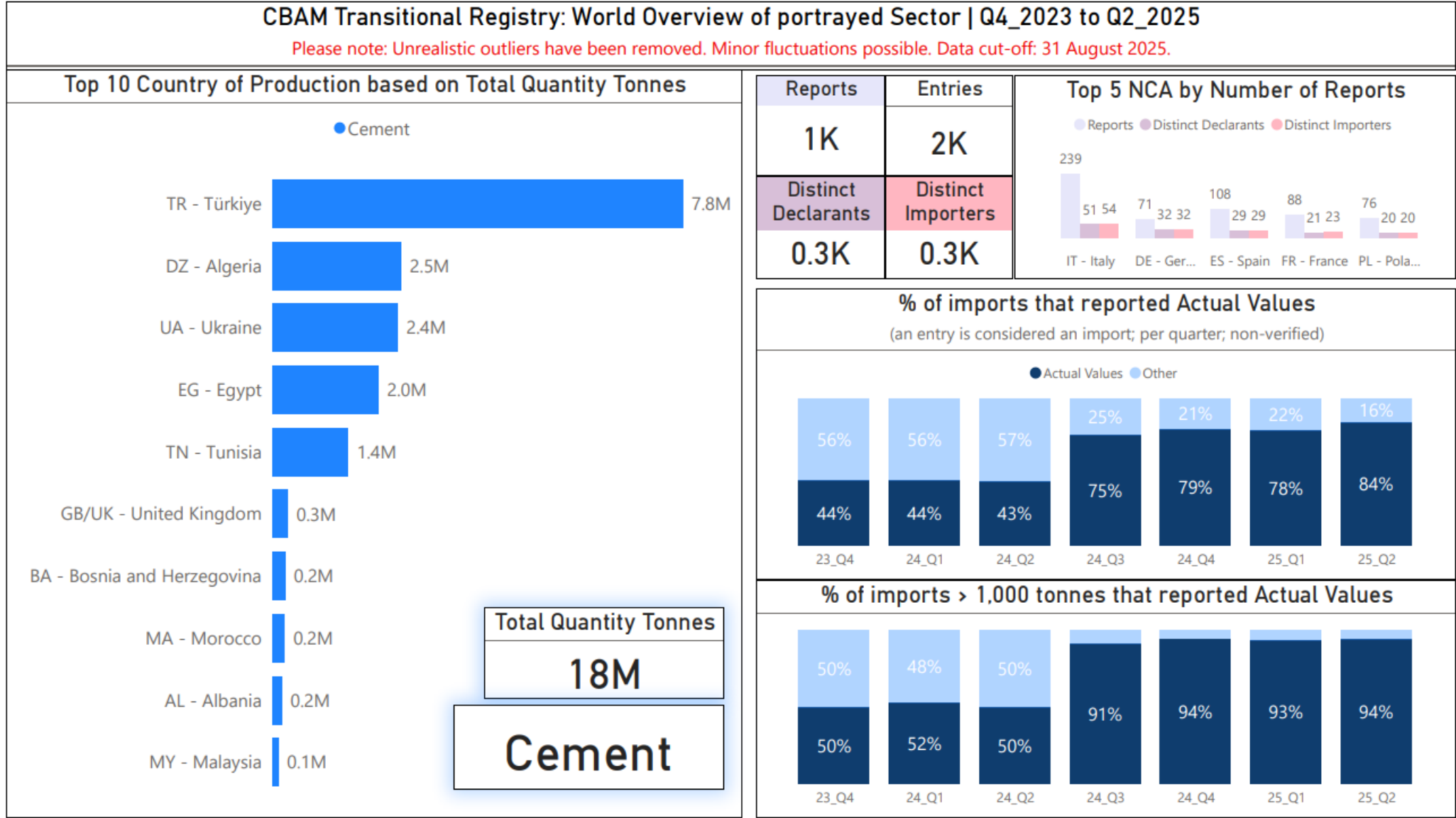


Figure 5: CBAM Transitional Registry, World Overview of Aluminium, Q4 2023 to Q2 2025

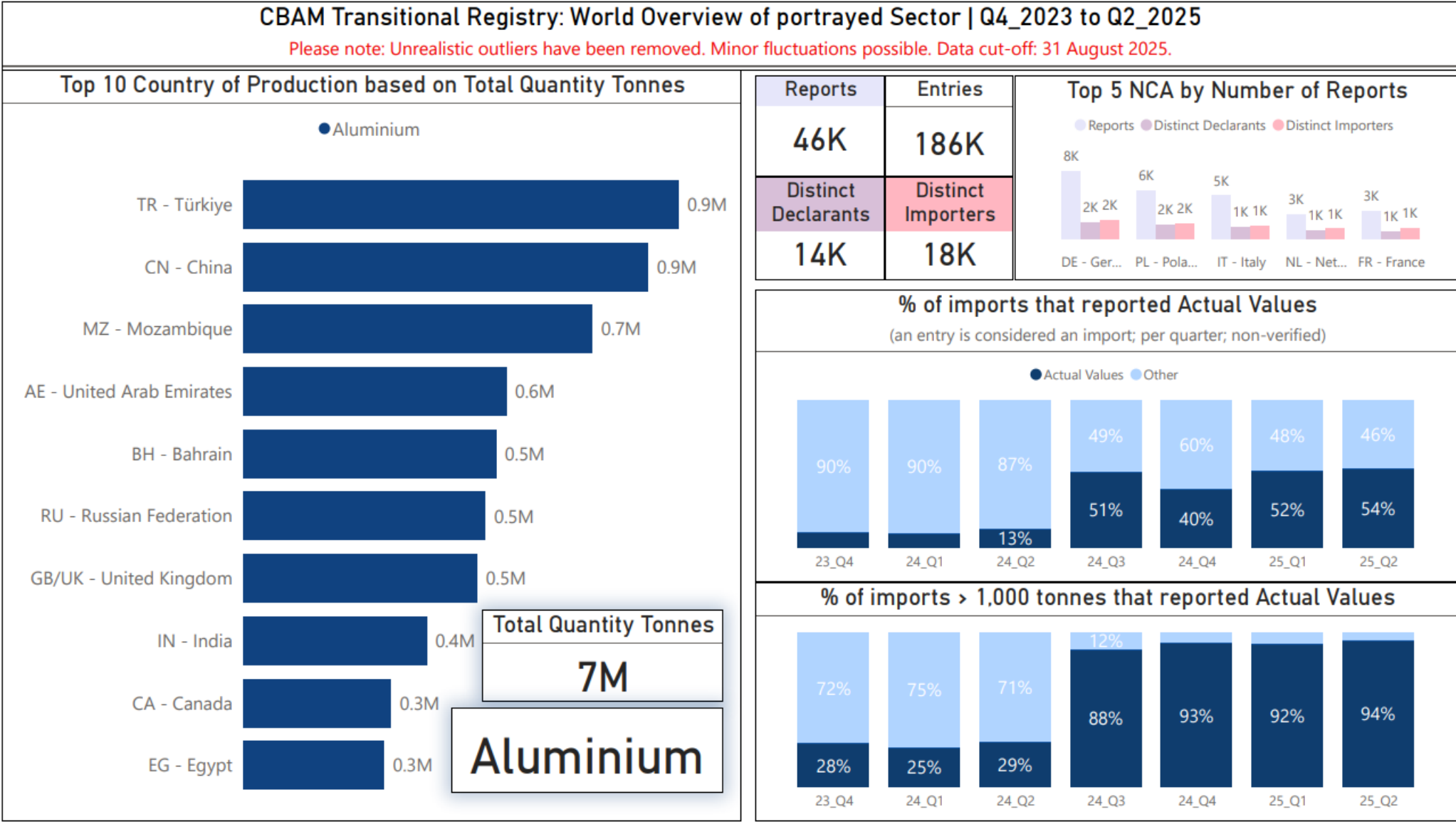


Figure 6: Simulation of 50 tonnes annual threshold - CBAM Transitional Registry, World Overview of portrayed Sectors, Q4 2023 to Q2 2025

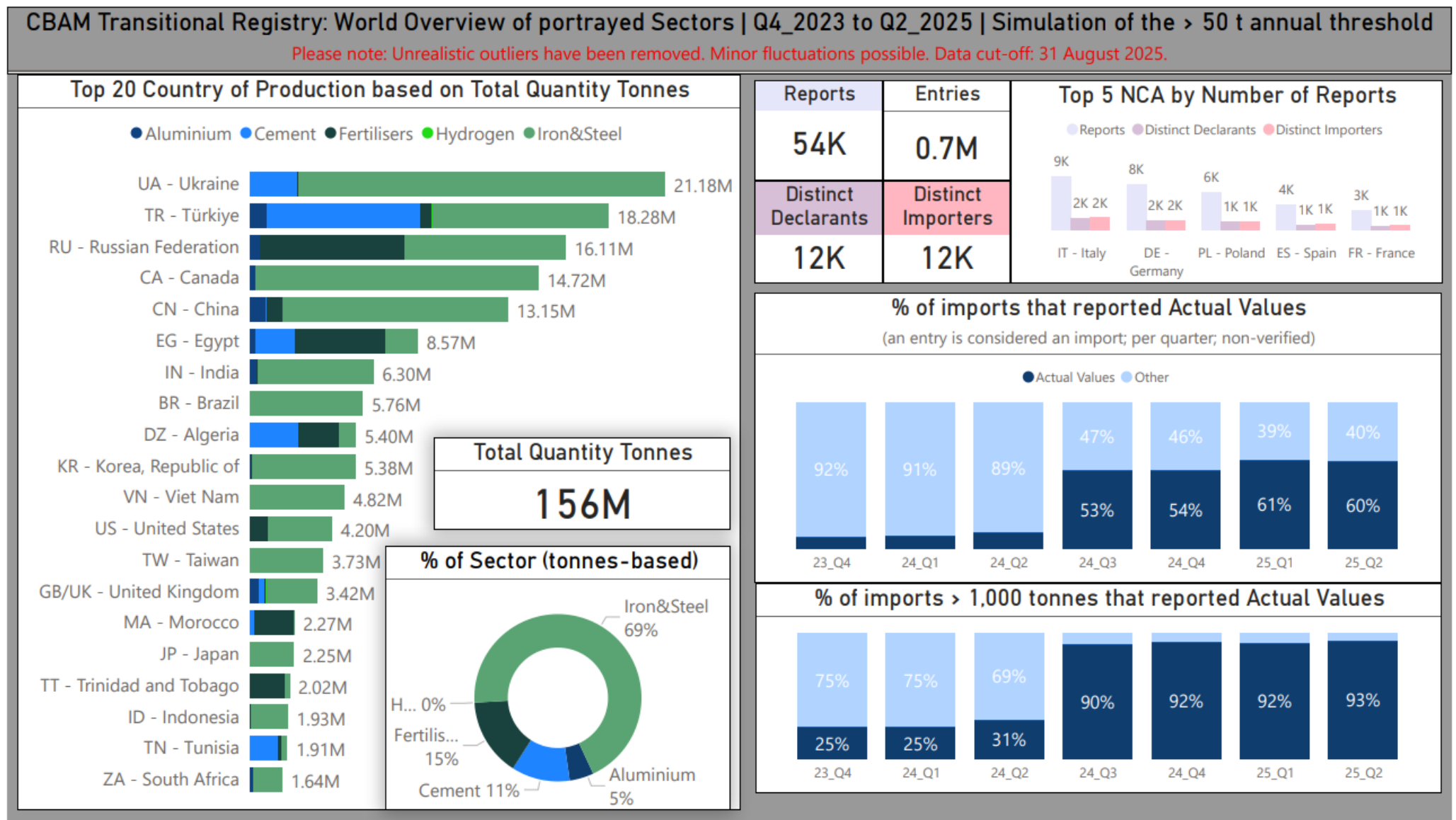


Figure 7: Simulation of 50 tonnes annual threshold - CBAM Transitional Registry, World Overview of Iron & Steel, Q4 2023 to Q2 2025

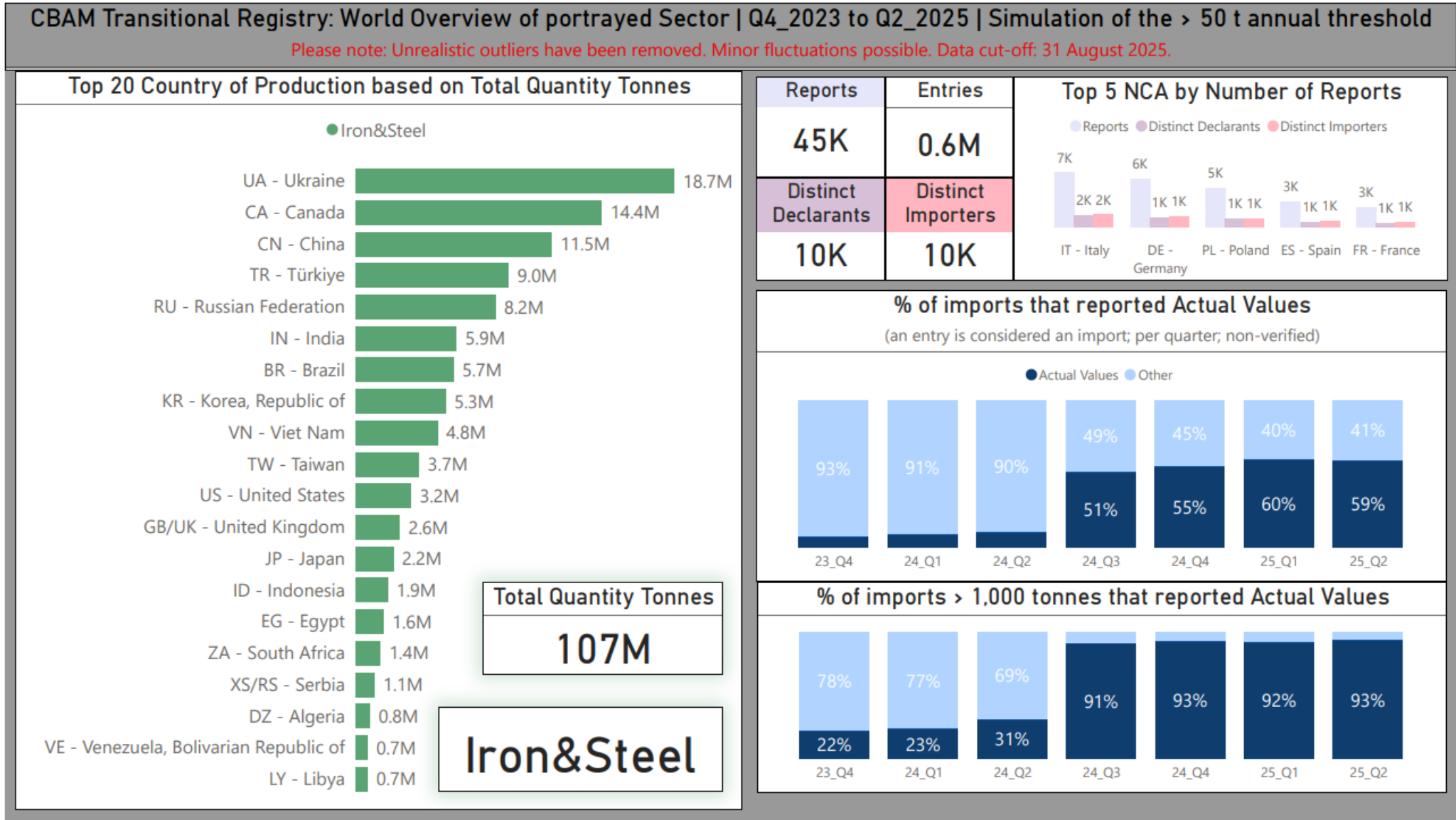


Figure 8: Simulation of 50 tonnes annual threshold - CBAM Transitional Registry, World Overview of Fertilisers, Q4 2023 to Q2 2025

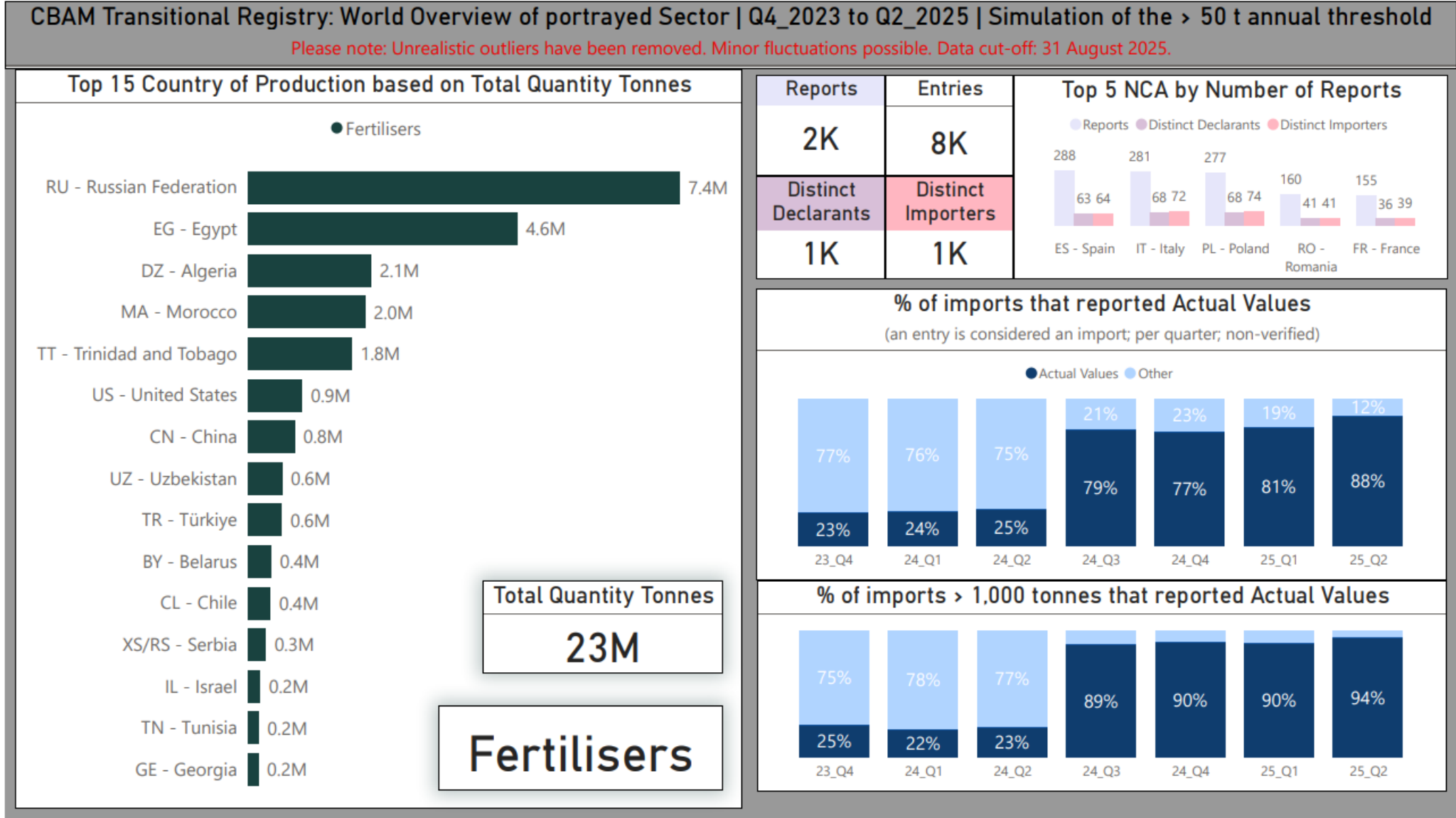


Figure 9: Simulation of 50 tonnes annual threshold - CBAM Transitional Registry, World Overview of Cement, Q4 2023 to Q2 2025

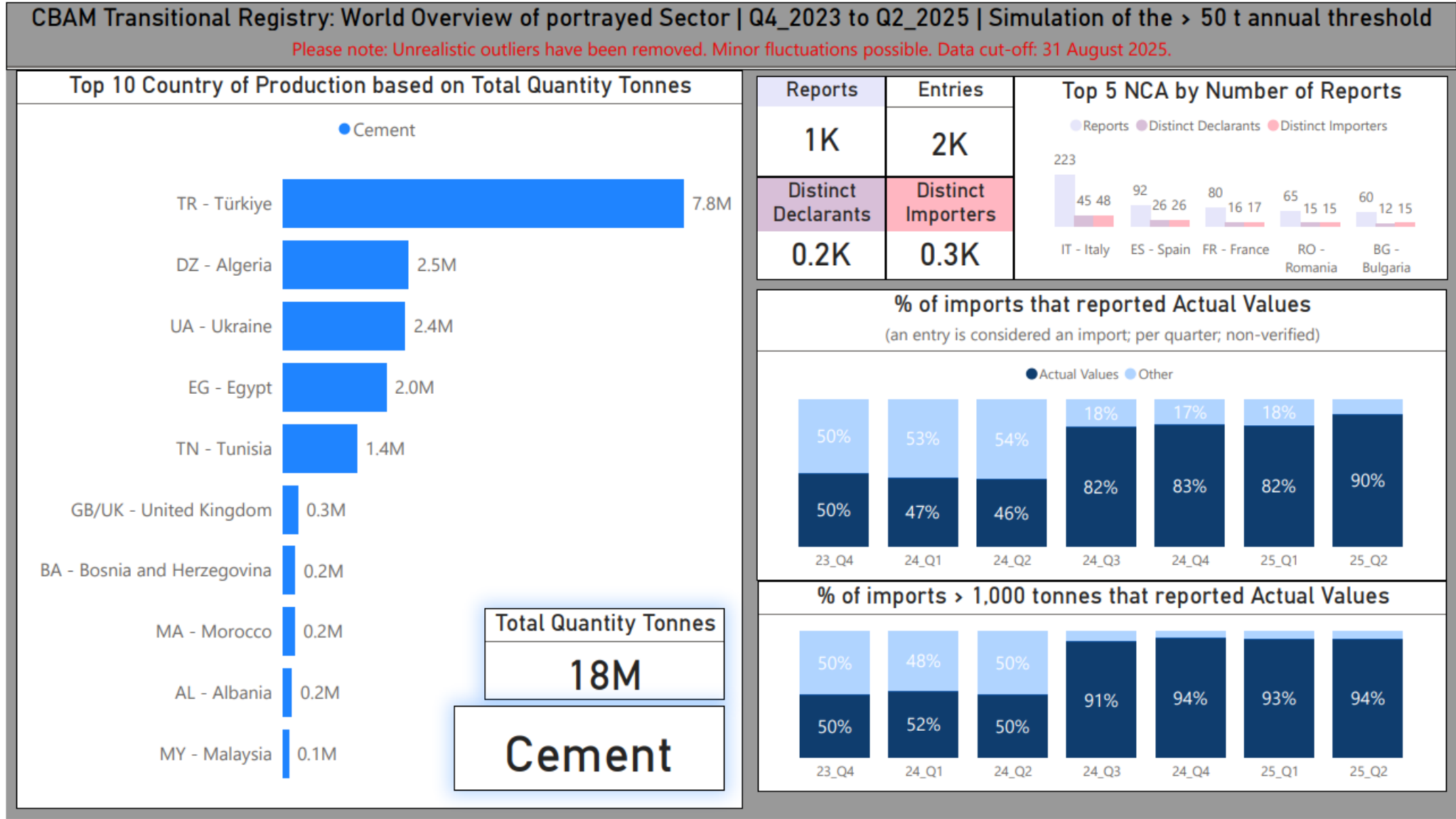


Figure 10: Simulation of 50 tonnes annual threshold - CBAM Transitional Registry, World Overview of Aluminium, Q4 2023 to Q2 2025

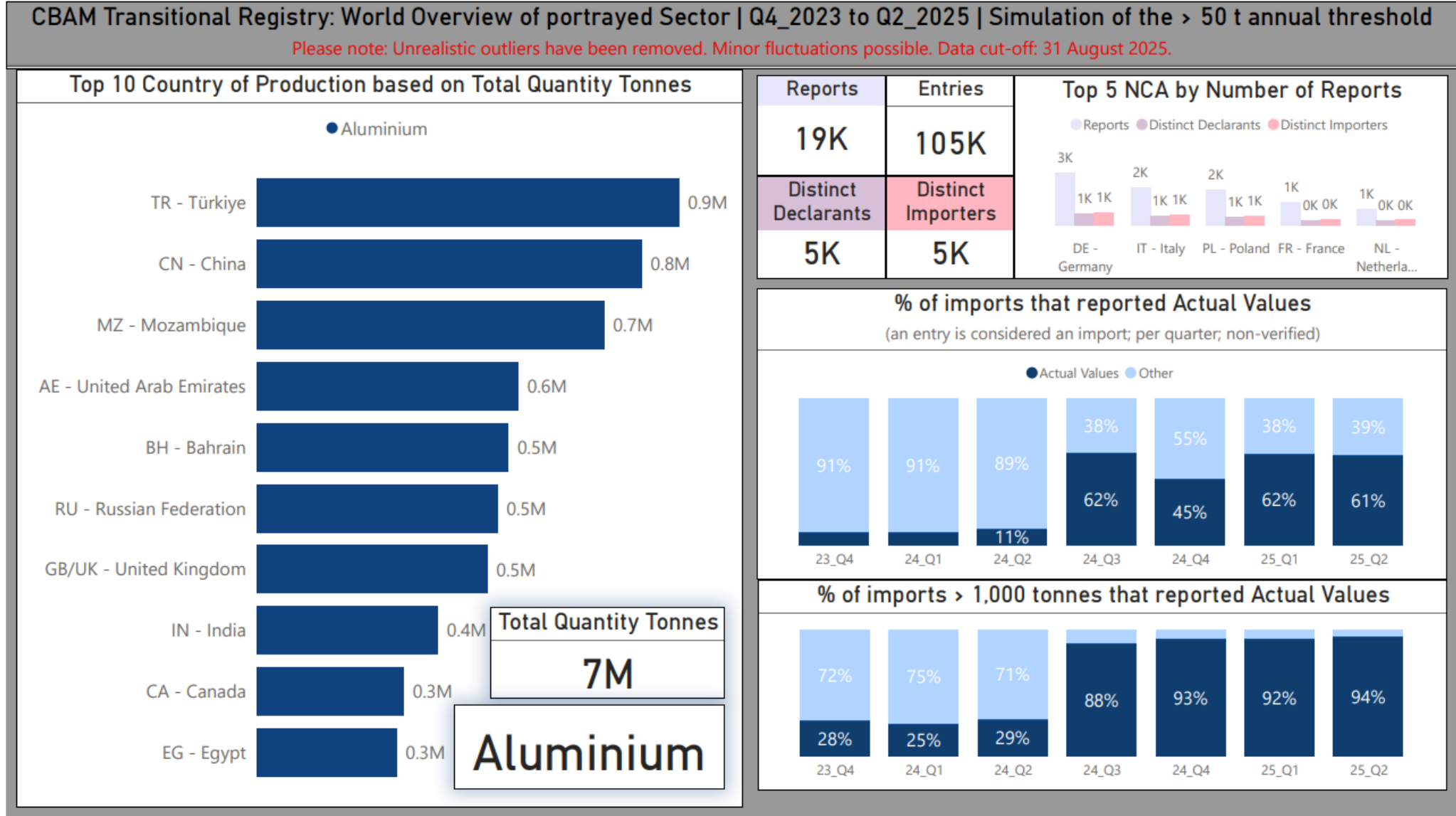


Figure 11: CBAM Transitional Registry, World Overview of Electricity, Q4 2023 to Q2 2025

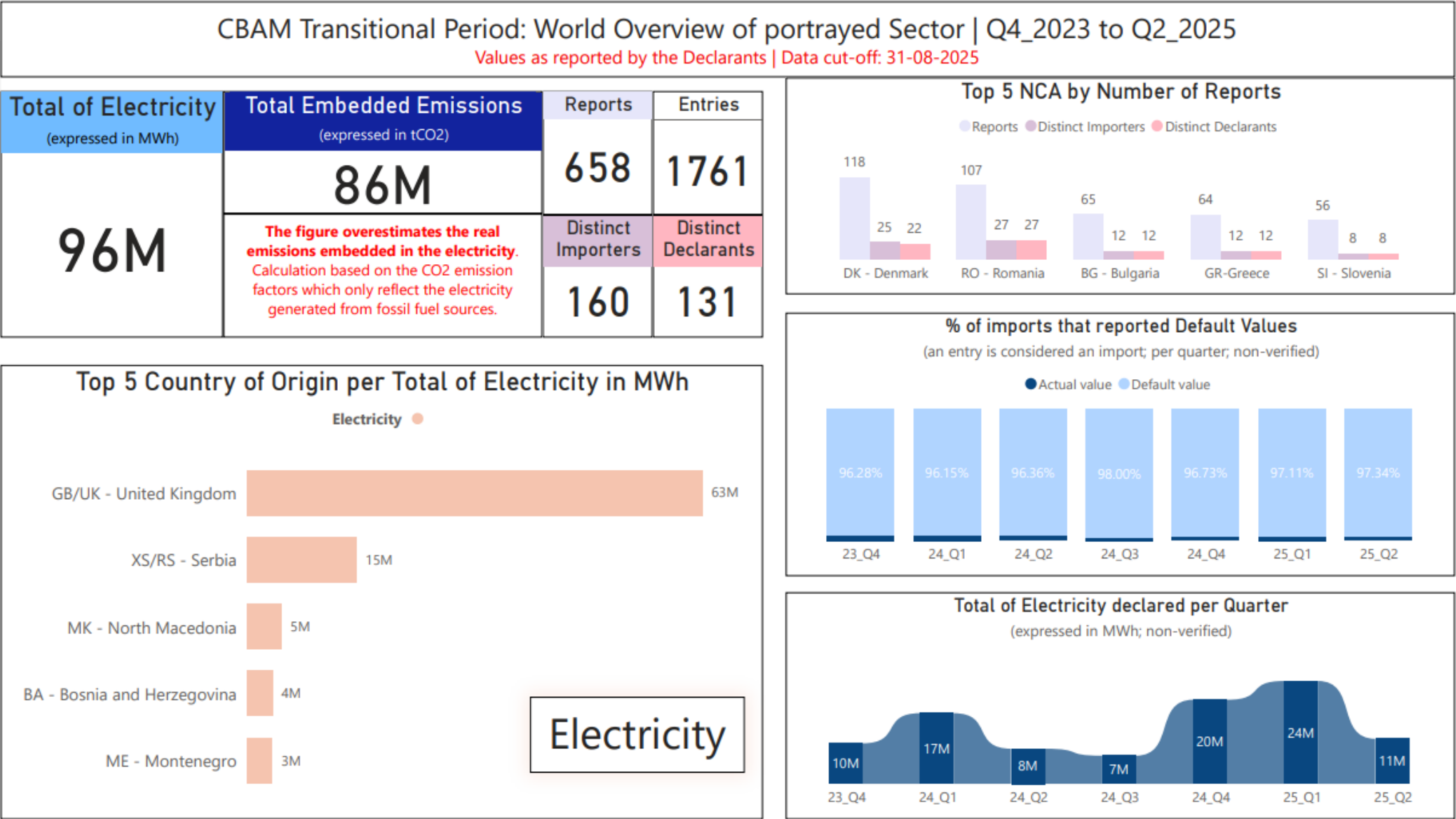
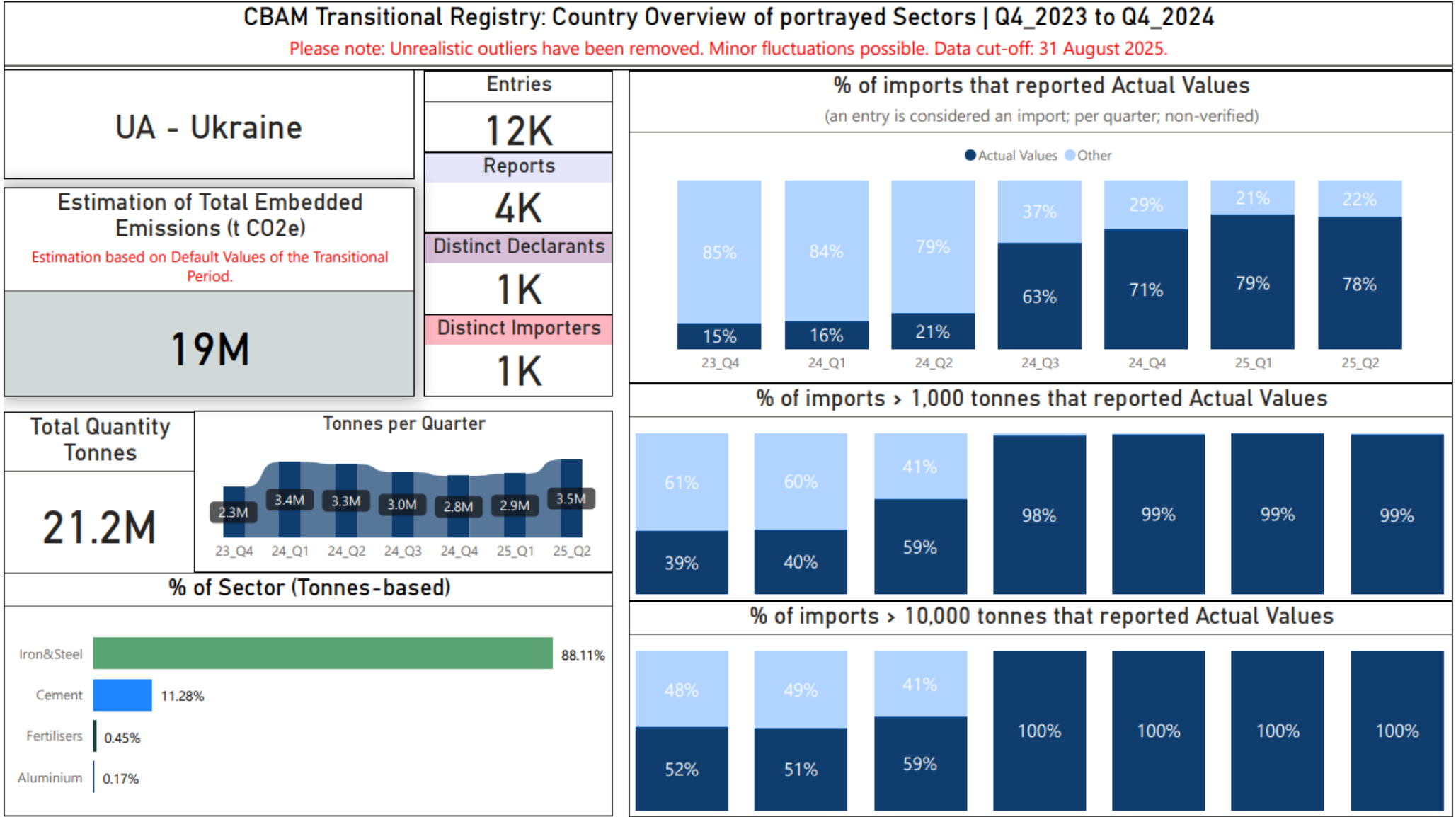


Figure 12: CBAM Transitional Registry, Country Overview of Ukraine, Q4 2023 to Q2 2025



% of imports that reported Actual Values
(an entry is considered an import; per quarter; non-verified)

Actual Values

Other

23_Q4

24_Q1

24_Q2

24_Q3

24_Q4

25_Q1

25_Q2

85%

84%

79%

37%

29%

21%

22%

15%

16%

21%

63%

71%

79%

78%

% of imports > 1,000 tonnes that reported Actual Values

61%

60%

41%

98%

99%

99%

99%

39%

40%

59%

98%

99%

99%

99%

% of imports > 10,000 tonnes that reported Actual Values

48%

49%

41%

100%

100%

100%

100%

52%

51%

59%

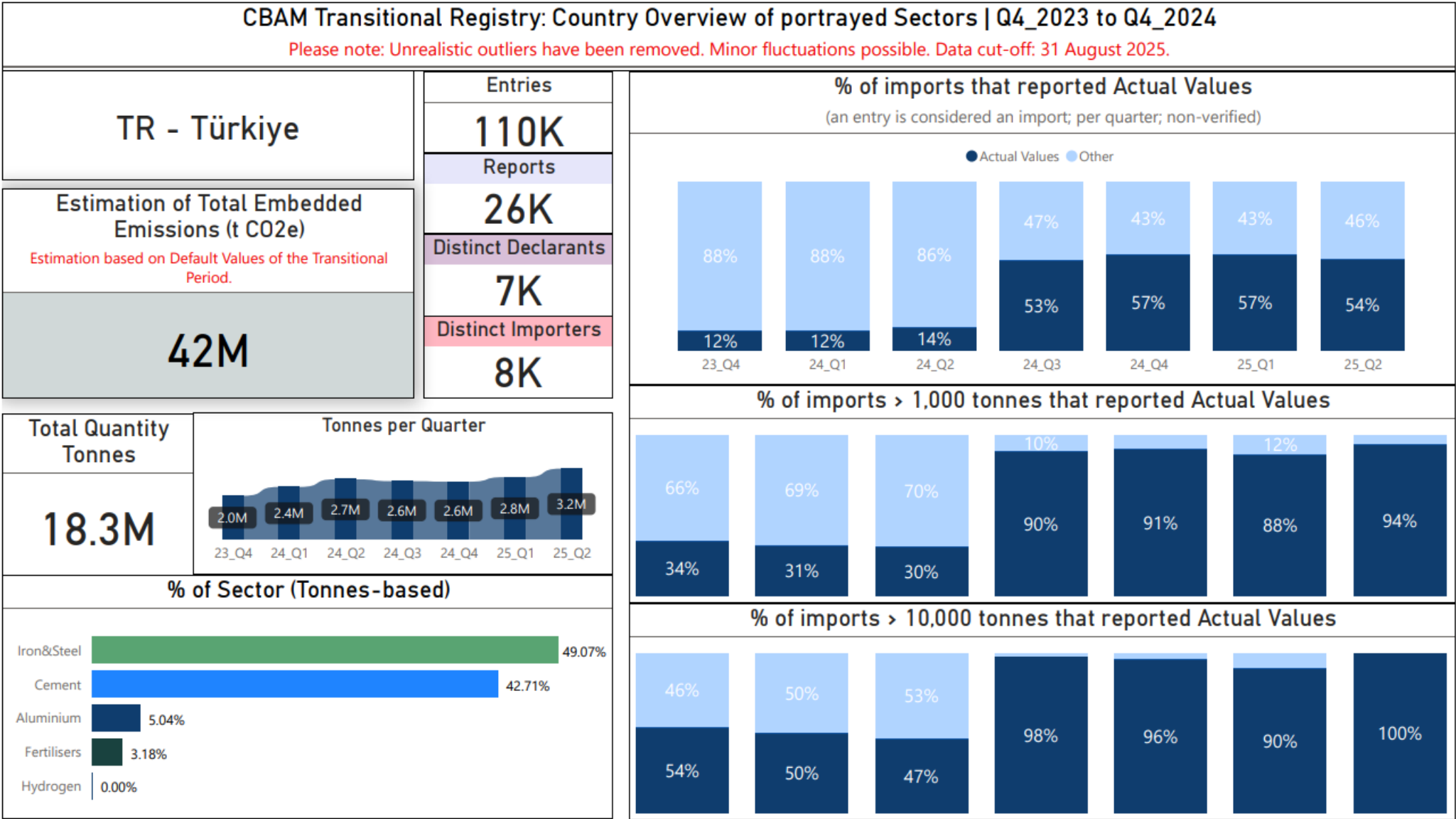
100%

100%

100%

100%

Figure 13: CBAM Transitional Registry, Country Overview of Türkiye, Q4 2023 to Q2 2025



% of imports that reported Actual Values
(an entry is considered an import; per quarter; non-verified)

Actual Values

Other

23_Q4

24_Q1

24_Q2

24_Q3

24_Q4

25_Q1

25_Q2

12%

12%

14%

53%

57%

57%

54%

88%

88%

86%

47%

43%

43%

46%

% of imports > 1,000 tonnes that reported Actual Values

Actual Values

Other

23_Q4

24_Q1

24_Q2

24_Q3

24_Q4

25_Q1

25_Q2

34%

31%

30%

90%

91%

88%

94%

66%

69%

70%

10%

12%

% of imports > 10,000 tonnes that reported Actual Values

Actual Values

Other

23_Q4

24_Q1

24_Q2

24_Q3

24_Q4

25_Q1

25_Q2

54%

50%

47%

98%

96%

90%

100%

46%

50%

53%

Figure 14: CBAM Transitional Registry, Country Overview of Russia, Q4 2023 to Q2 2025

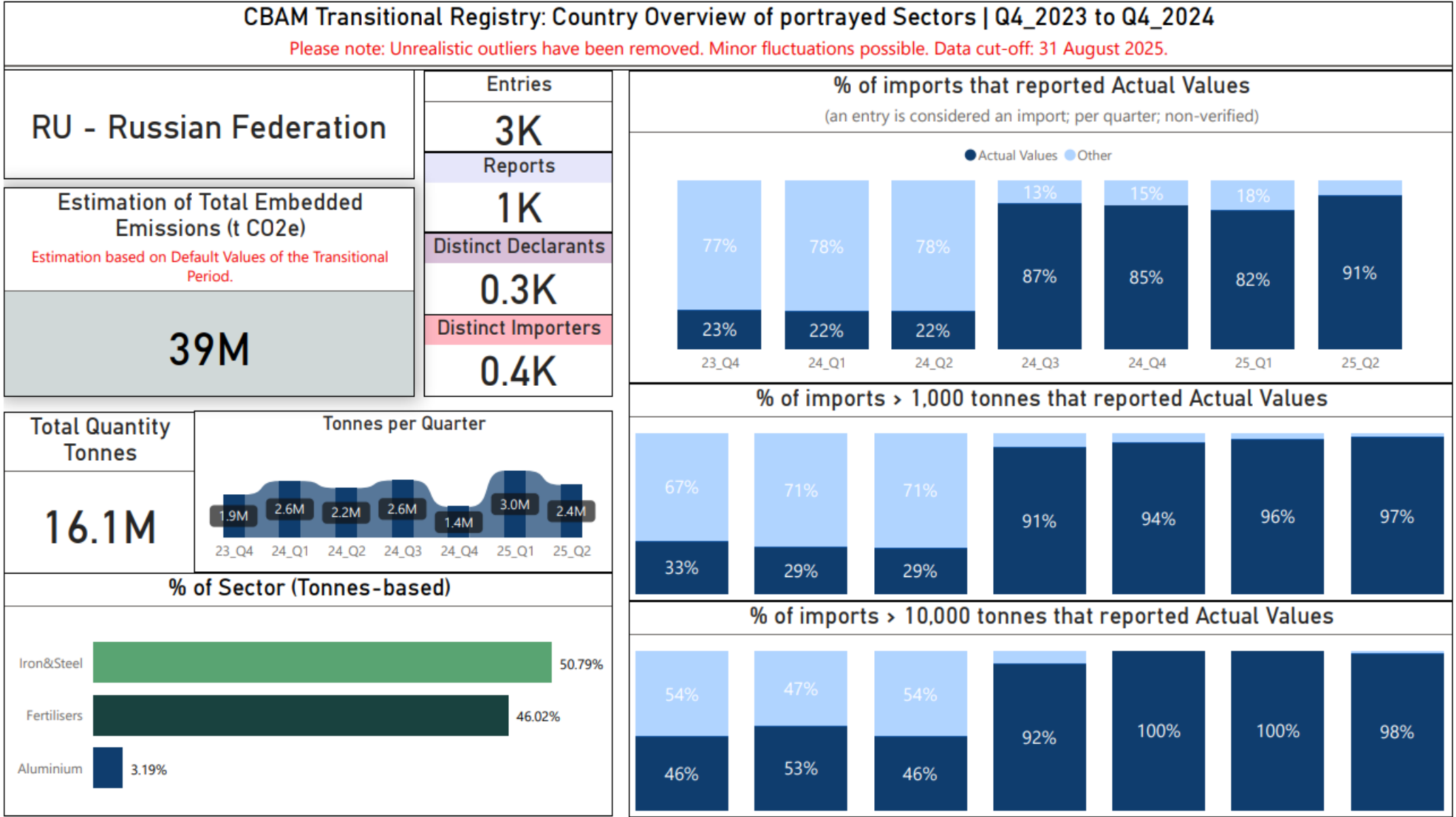


Figure 15: CBAM Transitional Registry, Country Overview of Canada, Q4 2023 to Q2 2025

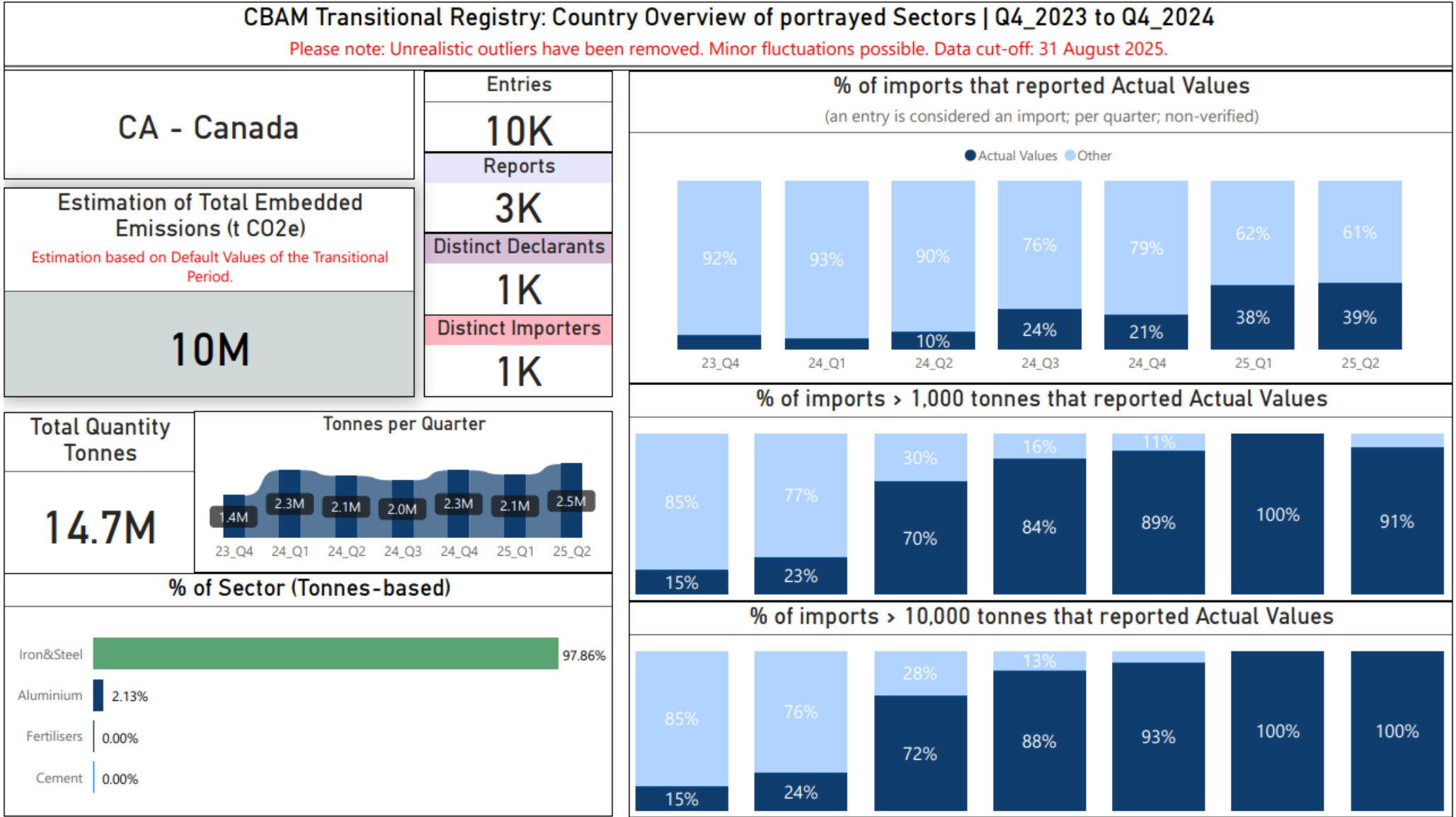


Figure 16: CBAM Transitional Registry, Country Overview of China, Q4 2023 to Q2 2025

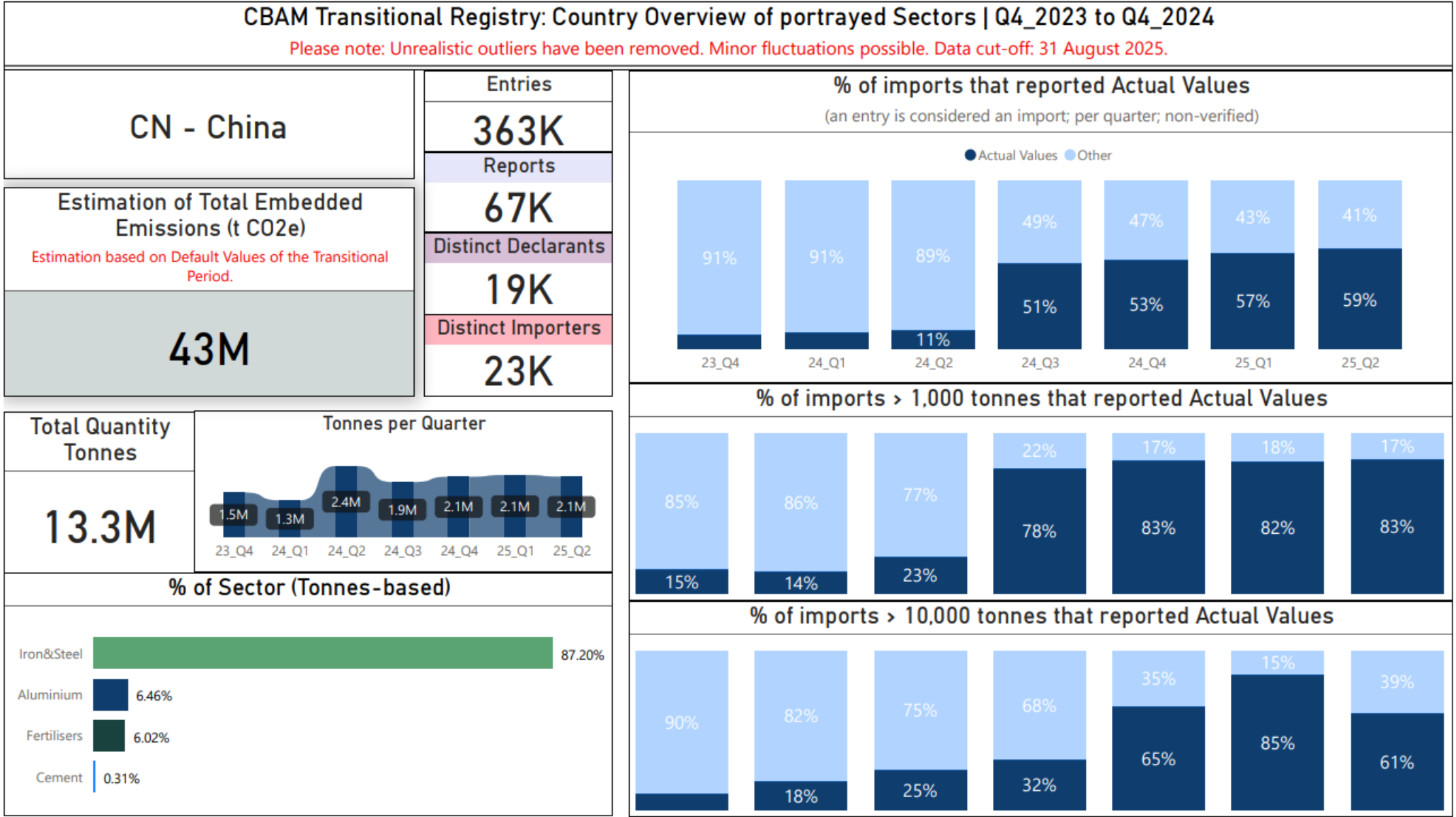


Figure 17: CBAM Transitional Registry, Estimated Emissions, World Overview, Q4 2023 to Q2 2025

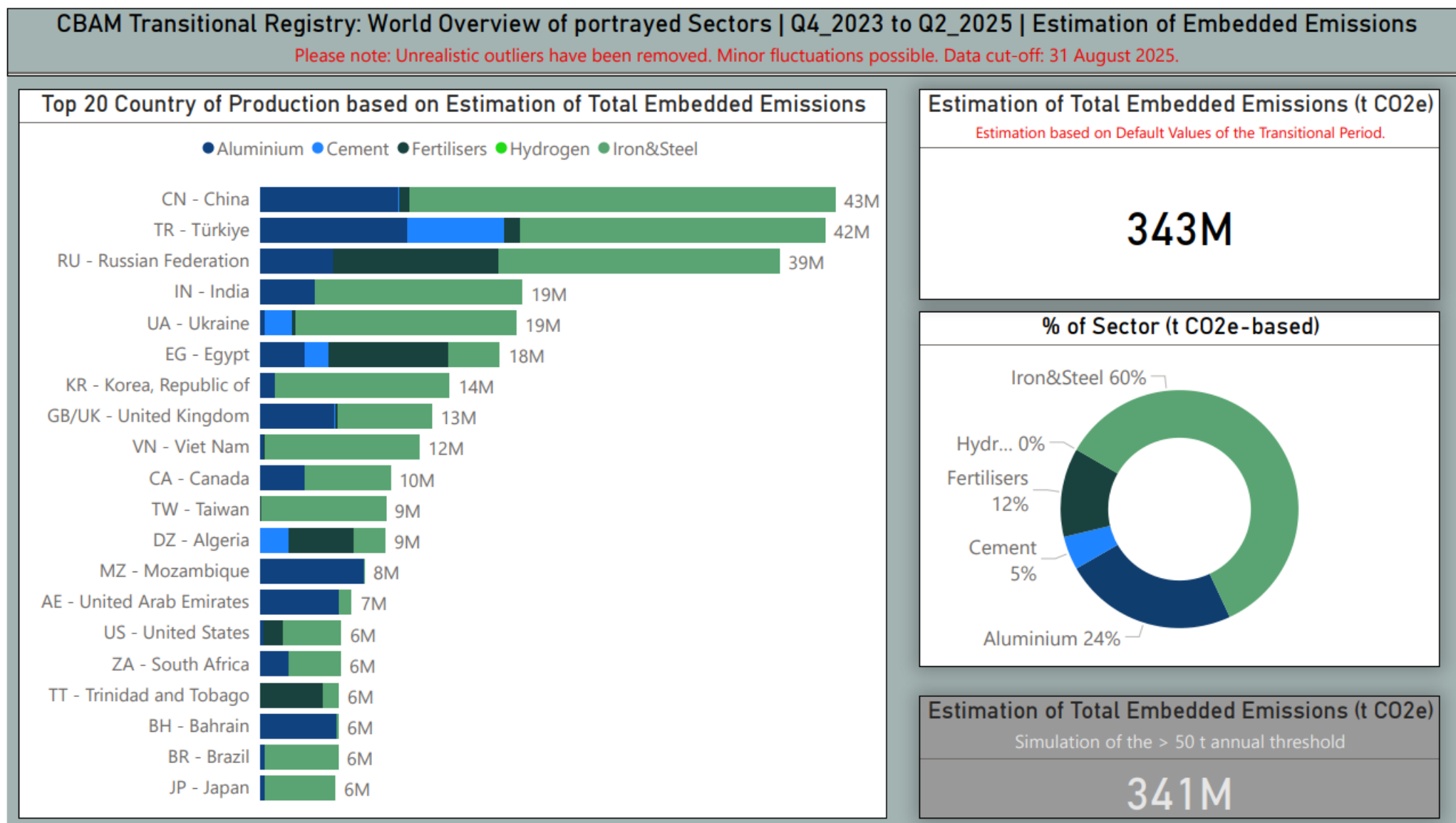


Figure 18: CBAM Transitional Registry, Estimated Emissions, Iron & Steel and Aluminium, Q4 2023 to Q2 2025

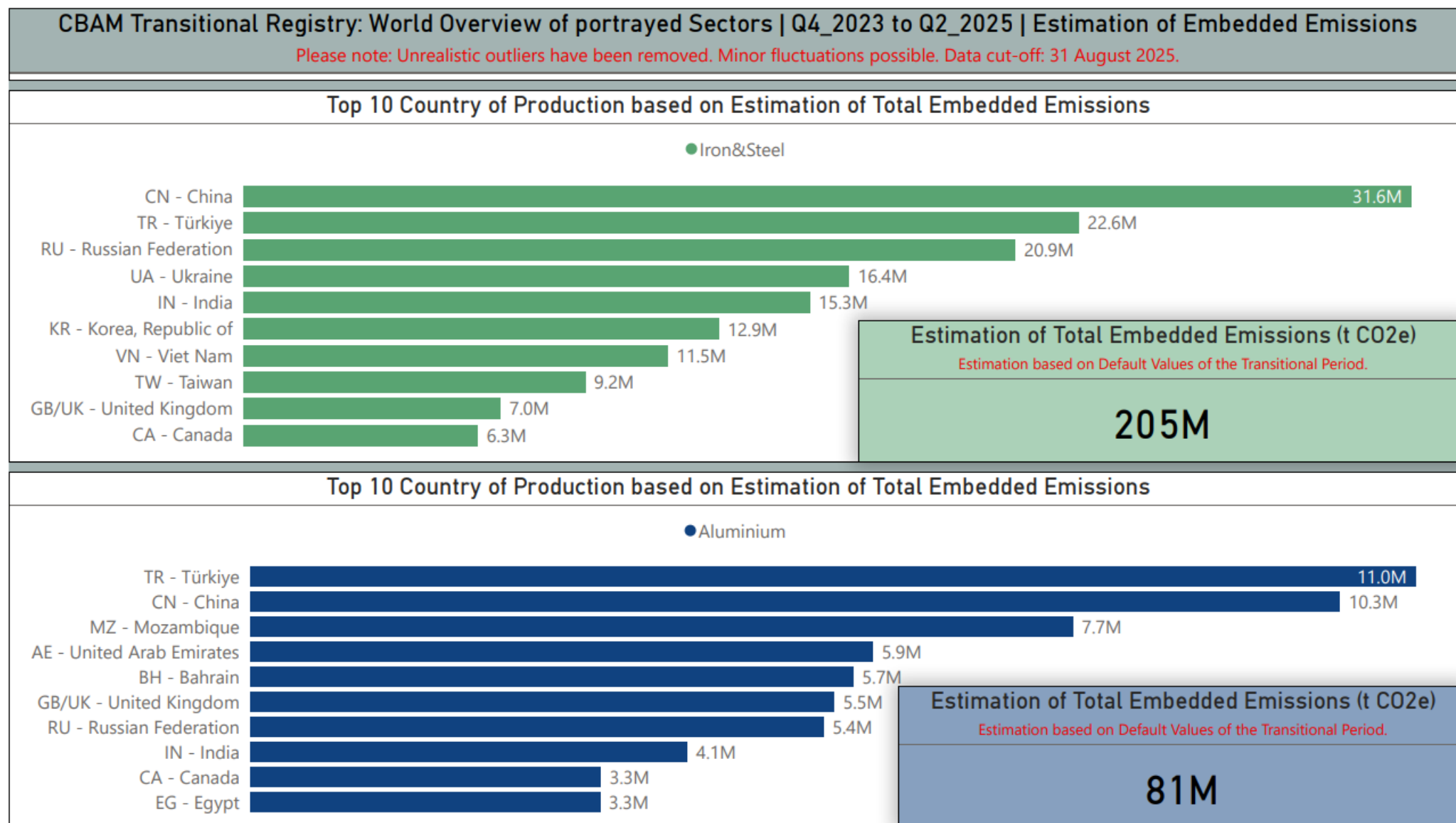


Figure 19: CBAM Transitional Registry, Estimated Emissions, Fertilisers and Cement, Q4 2023 to Q2 2025

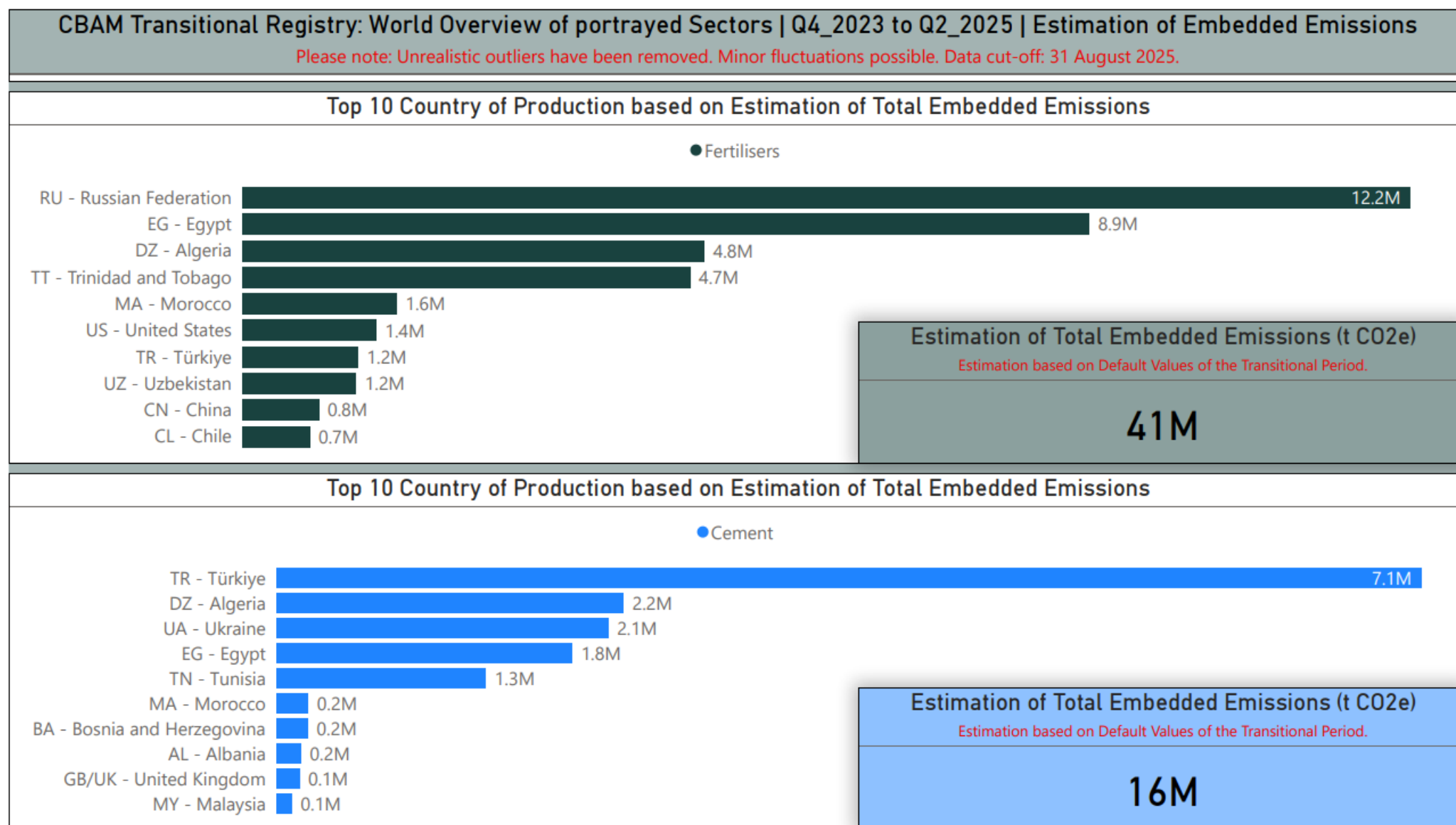


Table 2: CBAM Transitional Period, Estimated Emissions, CN Code Level, Q4 2023 to Q2 2025

CN Code	Estimated Total Embedded Emissions (t CO₂-eq)				
25070080	96,273	31059080	12,114	72072059	1,981
25231000	7,963,332	72011011	528,158	72072080	4,517
25232100	1,214,596	72011019	448,989	72081000	77,193
25232900	6,121,116	72011030	716,004	72082500	507,023
25233000	229,538	72011090	5,267,339	72082600	826,095
25239000	21,064	72012000	0	72082700	1,718,721
26011200	12,521,493	72015010	0	72083600	1,505,945
27160000 ⁹	85,504,134	72015090	52,345	72083700	5,501,203
28041000	591	72021120	11,504	72083800	7,741,849
28080000	7,273	72021180	919,353	72083900	10,742,820
28141000	11,199,078	72021900	440,695	72084000	50,614
28142000	7,272	72024110	55,093	72085120	4,023,977
28342100	1,278,308	72024190	3,590,335	72085191	593,535
31021010	10,689,675	72024910	19,547	72085198	1,054,522
31021012	5,085	72024950	410,735	72085210	1,285
31021015	235,477	72024990	78,398	72085291	721,965
31021019	3,434,065	72026000	1,591,580	72085299	447,253
31021090	1,741,541	72031000	18,086,445	72085310	888
31022100	875,894	72039000	25,385	72085390	124,184
31022900	97,067	72051000	116,364	72085400	34,880
31023010	15	72052100	47,851	72089020	536
31023090	1,930,845	72052900	110,497	72089080	80,387
31024010	1,407,771	72061000	1,951	72091500	165,897
31025000	44,179	72069000	1,094,781	72091610	3,737
31026000	235,586	72071111	15,311	72091690	4,072,525
31028000	2,165,774	72071114	579,367	72091710	636
31029000	20,679	72071116	3,267,817	72091790	3,140,582
31051000	7,077	72071190	221	72091810	205
31052010	1,811,838	72071210	18,106,096	72091891	304,506
31052090	1,201,321	72071290	4,124	72091899	83,528
31053000	1,673,538	72071912	198,296	72092500	4,593
31054000	388,455	72071919	1,594	72092610	0
31055100	131,364	72071980	1,954	72092690	90,241
31055900	753,399	72072015	210,502	72092790	32,129
31059020	66,754	72072017	12,201	72092890	170
		72072019	50	72099020	247
		72072032	396,674	72099080	1,236
		72072039	235	72101100	152
		72072052	91,234	72101220	2,257,364

⁹ Please note that for electricity, the emission factor is based on the CO₂ intensity of electricity produced from fossil fuels within the Country of Origin. Renewable sources of electricity are therefore not taken into account. The actual emission factors as reported by the declarants were used for the calculation.

72101280	34,977
72102000	3
72103000	293,488
72104100	3,631
72104900	12,730,400
72105000	404,612
72106100	1,538,506
72106900	447,083
72107010	29,780
72107080	3,128,537
72109030	5,467
72109040	16,530
72109080	43,128
72111300	174
72111400	1,612
72111900	38,984
72112320	406
72112330	109,083
72112380	11,592
72112900	17,994
72119020	4
72119080	4,766
72121010	1,050
72121090	2,816
72122000	7,987
72123000	211,715
72124020	5,435
72124080	61,561
72125020	0
72125030	639
72125040	4,307
72125061	404
72125069	121
72125090	14,715
72126000	19,463
72131000	1,362,388
72132000	70,387
72139110	577,167
72139120	112,736
72139141	713,849
72139149	2,735,854
72139170	243,714
72139190	280,768
72139910	26,924
72139990	4,622

72141000	394,727
72142000	3,564,992
72143000	2,500
72149110	281,044
72149190	11,373
72149910	1,209
72149931	316,068
72149939	106,521
72149950	19,666
72149971	407,445
72149979	91,623
72149995	15,737
72151000	9,061
72155011	2,741
72155019	38,508
72155080	55,084
72159000	33,405
72161000	22,531
72162100	184,258
72162200	19,449
72163110	138,633
72163190	16,638
72163211	141,926
72163219	38,564
72163291	96,834
72163299	43,118
72163310	103,844
72163390	209,445
72164010	247,036
72164090	3,451
72165010	11,230
72165091	125,268
72165099	27,465
72166110	110,501
72166190	10,035
72166900	9,714
72169110	110,583
72169180	33,423
72169900	3,238
72171010	11,108
72171031	20,523
72171039	340,348
72171050	32,839
72171090	121,045
72172010	17,729

72172030	876,215
72172050	13,702
72172090	79,815
72173041	35,224
72173049	14,279
72173050	869
72173090	237,825
72179020	19,808
72179050	4,474
72179090	25,063
72181000	46,932
72189110	1,691,437
72189180	2,633
72189911	239,908
72189919	2
72189920	1,513
72189980	12,578
72191100	39,405
72191210	482,586
72191290	17,650
72191310	530,185
72191390	18,738
72191410	108,197
72191490	913
72192110	191,567
72192190	8,356
72192210	141,679
72192290	42,040
72192300	48,247
72192400	6,058
72193100	26,780
72193210	304,451
72193290	26,382
72193310	900,458
72193390	314,141
72193410	793,060
72193490	648,648
72193510	119,051
72193590	147,002
72199020	126
72199080	43,741
72201100	13,388
72201200	7,859
72202021	1,597
72202029	1,558

72202041	55,268
72202049	76,461
72202081	82,447
72202089	30,165
72209020	46
72209080	23,853
72210010	271,305
72210090	46,667
72221111	138,042
72221119	16,058
72221181	86,096
72221189	15,446
72221910	90,566
72221990	348
72222011	68,221
72222019	19,410
72222021	244,940
72222029	28,465
72222031	259,970
72222039	18,675
72222081	48,351
72222089	2,165
72223051	29,576
72223091	5,902
72223097	121,482
72224010	117,805
72224050	5,502
72224090	6,115
72230011	3,872
72230019	428,185
72230091	9,565
72230099	64,597
72241010	406
72241090	10,528
72249002	9,227
72249003	0
72249005	39,391
72249007	51,280
72249014	1,023,613
72249018	1,464
72249038	175,109
72249090	20,840
72251100	801,094
72251910	185,765
72251990	966,602

72253010	55
72253030	255
72253090	106,806
72254012	85,316
72254015	123
72254040	100,669
72254060	4,281
72254090	13,759
72255020	616
72255080	651,218
72259100	2,005
72259200	983,497
72259900	376,241
72261100	16,505
72261910	131
72261980	11,495
72262000	992
72269120	10,198
72269191	10,005
72269199	3,569
72269200	22,607
72269910	103
72269930	51,178
72269970	3,953
72271000	17
72272000	23,976
72279010	235,746
72279050	10,491
72279095	171,466
72281020	510
72281050	1,647
72281090	5,306
72282010	4
72282091	1,665
72282099	426
72283020	20,145
72283041	4,630
72283049	46,974
72283061	740,467
72283069	797,908
72283070	211,373
72283089	25,376
72284010	204,614
72284090	336,032
72285020	58,333

72285040	2,883
72285061	29,693
72285069	72,813
72285080	7,079
72286020	7,222
72286080	24,053
72287010	38,599
72287090	2,936
72288000	6,553
72292000	396,125
72299020	1,630
72299050	2
72299090	605,110
73011000	114,898
73012000	11,565
73021010	365
73021022	51,123
73021028	3,104
73021040	0
73021050	7,819
73021090	7,012
73023000	14,500
73024000	18,007
73029000	39,432
73030010	369,640
73030090	46,819
73041100	9,759
73041910	72,737
73041930	80,683
73041990	7,774
73042200	315
73042300	38,808
73042400	16,990
73042910	58,804
73042930	239,547
73042990	9,787
73043120	40,871
73043180	11,073
73043950	2,781
73043982	346,661
73043983	325,556
73043988	34,775
73044100	96,375
73044983	16,961
73044985	3,048

73044989	233
73045110	12,842
73045181	10,290
73045189	5,797
73045930	242
73045982	23,321
73045983	41,004
73045989	8,656
73049000	32,225
73051100	166,123
73051200	17,831
73051900	210,360
73052000	5,251
73053100	98,299
73053900	218,975
73059000	2,374
73061100	3,268
73061900	68,738
73062100	2
73062900	348
73063012	203,546
73063018	223,866
73063041	214,603
73063049	155,779
73063072	213,387
73063077	725,103
73063080	201,075
73064020	60,097
73064080	136,236
73065021	8,993
73065029	3,538
73065080	11,415
73066110	40,122
73066192	797,774
73066199	2,422,313
73066910	1,126
73066990	15,106
73069000	40,078
73071110	21,977
73071190	40,646
73071910	289,497
73071990	24,568
73072100	158,460
73072210	4,460
73072290	5,793

73072310	13,561
73072390	8,982
73072910	14,438
73072980	18,884
73079100	325,639
73079210	10,924
73079290	10,819
73079311	66,223
73079319	17,834
73079391	9,101
73079399	4,190
73079910	35,568
73079980	25,838
73081000	70,788
73082000	2,531,121
73083000	212,255
73084000	1,133,625
73089051	344,205
73089059	1,159,035
73089098	8,203,689
73090010	1,696
73090030	5,676
73090051	4,619
73090059	20,311
73090090	21,471
73101000	45,140
73102111	63,480
73102119	247
73102191	42,766
73102199	3,948
73102910	38,041
73102990	24,139
73110011	21,822
73110013	8,232
73110019	7,927
73110030	4,873
73110091	106,320
73110099	26,156
73181100	73,346
73181210	64,506
73181290	451,716
73181300	48,594
73181410	108,131
73181491	101,482
73181499	355,383

73181520	11,498
73181535	60,266
73181542	352,699
73181548	233,006
73181552	20,634
73181558	139,716
73181562	74,501
73181568	200,131
73181575	162,530
73181582	85,757
73181588	796,097
73181595	365,955
73181631	13,208
73181639	88,271
73181640	11,401
73181660	122,725
73181692	408,903
73181699	341,606
73181900	562,690
73182100	22,667
73182200	231,911
73182300	20,347
73182400	29,736
73182900	155,647
73261100	132,762
73261910	93,408
73261990	150,095
73262000	352,288
73269030	68,702
73269040	624,497
73269050	17,491
73269060	22,757
73269092	101,040
73269094	139,466
73269096	8,355
73269098	5,241,417
76011010	1,405,776
76011090	26,993,153
76012030	3,931,541
76012040	9,331,283
76012080	6,311,018
76031000	198,961
76032000	7,799
76041010	14,019
76041090	98,073

76042100	1,617,303
76042910	347,352
76042990	3,200,205
76051100	2,326,069
76051900	22,608
76052100	168,293
76052900	25,978
76061130	112,120
76061150	176,641
76061191	2,193,200
76061193	220,880
76061199	698,427
76061211	1,401,214
76061219	302,550
76061230	320,220
76061250	459,561
76061292	2,859,183
76061293	420,269
76061299	1,268,618
76069100	251,055
76069200	455,361
76071111	89,008
76071119	1,725,663
76071190	825,207
76071910	49,140
76071990	302,905
76072010	74,403
76072091	532,117
76072099	235,368
76081000	33,846
76082020	35,283
76082081	238,603
76082089	126,426
76090000	108,882
76101000	520,491
76109010	7,580
76109090	2,793,888
76110000	2,551
76121000	5,606
76129020	38,125
76129030	6,294
76129080	342,006
76130000	63,725
76141000	416,801
76149000	109,157

76161000	56,820
76169100	17,467
76169910	662,900
76169990	4,451,794