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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Carbon Border Adjustment Mechanism (AHWP CBAM)
Subject:	CBAM downstream extension and anti-circumvention: Four-column table as of 17 September 2026

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures (Text with EEA relevance)

2025/0419(COD)
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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Formula				
1	2025/0419 (COD)	2025/0419 (COD)	2025/0419 (COD)	
Document Stage				
2	Proposal for a	Proposal for a	Proposal for a	
Document Type				
3	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	
Document Purpose				
4	amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures	amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures	amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures	
EEA Relevance				
5	(Text with EEA relevance)	(Text with EEA relevance)	(Text with EEA relevance)	
Formula				
6	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	
Citation 1				

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
7	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	
Citation 2				
8	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	
Citation 3				
9	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	
Citation 4				
10	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	
Citation 5				
11	After consulting the Committee of the Regions[1], _____ 1. OJ C , , p. .	After consulting the Committee of the Regions[1], _____ 1. OJ C , , p. .	After consulting the Committee of the Regions[1], _____ 1. OJ C , , p. .	
Citation 6				
12	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	
Formula				
13	Whereas:	Whereas:	Whereas:	
Recital 1				
14	(1) Regulation (EU) 2023/956 of the	(1) Regulation (EU) 2023/956 of the	(1) Regulation (EU) 2023/956 of the	

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	European Parliament and of the Council[1] was initially designed with a limited scope, covering those goods that are most exposed to the risk of carbon leakage and that are most carbon intensive. The scope of that Regulation should be gradually extended to cover products further down the value chain of the goods listed in Annex I to that Regulation. _____ 1. Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj).	European Parliament and of the Council[1] was initially designed with a limited scope, covering those goods that are most exposed to the risk of carbon leakage and that are most carbon intensive. The scope of that Regulation should be gradually extended to cover products further down the value chain of the goods listed in Annex I to that Regulation, ***based on quantitative and transparent methodologies***. _____ 1. Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj).	European Parliament and of the Council[1] was initially designed with a limited scope, covering those goods that are most exposed to the risk of carbon leakage and that are most carbon intensive. The scope of that Regulation should be gradually extended to cover products further down the value chain of the goods listed in Annex I to that Regulation. _____ 1. Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj).	
Recital 2				
15	(2) In its Communication entitled 'A European Steel and Metals Action Plan'[1], the Commission set out the objectives of extending the scope of the carbon border adjustment mechanism ('CBAM') to certain steel and aluminium-intensive downstream products, as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, including the redirection by third countries of low emission-intensive goods to the Union market in the absence of efforts to decarbonise the entirety of their	(2) In its Communication entitled 'A European Steel and Metals Action Plan'[1], the Commission set out the objectives of extending the scope of the carbon border adjustment mechanism ('CBAM') to certain steel and aluminium-intensive downstream products, as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, including the redirection by third countries of low emission-intensive goods to the Union market in the absence of efforts to decarbonise the entirety of their	(2) In its Communication entitled 'A European Steel and Metals Action Plan'[1], the Commission set out the objectives of extending the scope of the carbon border adjustment mechanism ('CBAM') to certain steel and aluminium-intensive downstream products, as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, including the redirection by third countries of low emission-intensive goods to the Union market in the absence of efforts to decarbonise the entirety of their	

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	production. 1. Communication on the European Steel and Metals Action Plan, COM/2025/125 finalhttps://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0085.	production. 1. Communication on the European Steel and Metals Action Plan, COM/2025/125 finalhttps://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0085.	production. 1. Communication on the European Steel and Metals Action Plan, COM/2025/125 finalhttps://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0085.	
Recital 3				
16	(3) As the CBAM aims to create incentives for the reduction of emissions by operators in third countries, the Union is committed to working with and supporting low and middle-income third countries towards the decarbonisation of their manufacturing industries as part of the external dimension of the European Green Deal[1] and in line with the Paris Agreement[2]. The Union should continue to support those countries through the Union budget, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should continue to support climate mitigation and adaptation actions in these countries, including in their efforts towards the decarbonisation and transformation of their industries within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. This is further reinforced in the EU global climate and energy	(3) As the CBAM aims to create incentives for the reduction of emissions by operators in third countries, the Union is committed to working with and supporting ~~low and middle-income third~~***developing countries, in particular Lower Middle-Income*** Countries ***(LMICs) and Least Developed Countries (LDCs)*** towards the decarbonisation of their manufacturing industries ~~as~~***and, through new partnerships, the Union will work on the development of carbon pricing schemes and other decarbonisation measures. This is*** part of the external dimension of the European Green Deal[1] and in line with the Paris Agreement[2]. The Union should continue to support those countries through ***dedicated financial mechanisms within*** the Union budget***, and relevant international climate finance instruments***, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should	(3) As the CBAM aims to create incentives for the reduction of emissions by operators in third countries, the Union is committed to working with and supporting low and middle-income third countries towards the decarbonisation of their manufacturing industries as part of the external dimension of the European Green Deal[1] and in line with the Paris Agreement[2]. The Union should continue to support those countries through the Union budget, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should continue to support climate mitigation and adaptation actions in these countries, including in their efforts towards the decarbonisation and transformation of their industries within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. This is further reinforced in the EU global climate and energy	

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	vision[3], which indicates that the EU will engage proactively with partners to ensure better coherence between internal and external EU policies. While the CBAM gradually enters into application, the Union intends to strengthen partnerships and support broader climate mitigation efforts, including by providing financial support to countries' decarbonisation efforts. _____ 1. Communication: The European Green Deal, COM/2019/640 final. 2. OJ L 282, 19.10.2016, p. 4. 3. Joint Communication: EU global climate and energy vision: securing Europe's competitive role in world markets and accelerating the clean transition, JOIN(2025) 25 final.	continue to support climate mitigation and adaptation actions in these countries, including in their efforts towards the decarbonisation and transformation of their industries within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. This is further reinforced in the EU global climate and energy vision[3], which indicates that the EU will engage proactively with partners to ensure better coherence between internal and external EU policies. While the– CBAM gradually enters into application, the Union intends to strengthen partnerships ***and multilateral fora,*** and support broader climate mitigation efforts, including by providing financial support to countries' decarbonisation efforts***, including through the Temporary Decarbonisation Fund, where appropriate. The Temporary Decarbonisation Fund could provide international climate finance and support Union industries at residual risk of carbon leakage, thereby reaching a balanced and equitable approach.*** _____ 1. Communication: The European Green Deal, COM/2019/640 final. 2. OJ L 282, 19.10.2016, p. 4. 3. Joint Communication: EU global climate	vision[3], which indicates that the EU will engage proactively with partners to ensure better coherence between internal and external EU policies. While the CBAM gradually enters into application, the Union intends to strengthen partnerships and support broader climate mitigation efforts, including by providing financial support to countries' decarbonisation efforts. _____ 1. Communication: The European Green Deal, COM/2019/640 final. 2. OJ L 282, 19.10.2016, p. 4. 3. Joint Communication: EU global climate and energy vision: securing Europe's competitive role in world markets and accelerating the clean transition, JOIN(2025) 25 final.	

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		and energy vision: securing Europe's competitive role in world markets and accelerating the clean transition, JOIN(2025) 25 final.		
Recital 4				
17	(4) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of the EFTA States that apply CBAM.	(4) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of the EFTA States that apply CBAM.	(4) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of the EFTA States that apply CBAM.	
Recital 5				
18	(5) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, that Regulation should apply to processed products from goods listed in Annex I originating in a third country that are resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of an EFTA State that incorporated the CBAM, provided that they are imported to one of those customs territories.	(5) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, that Regulation should apply to processed products from goods listed in Annex I originating in a third country that are resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of an EFTA State that incorporated the CBAM, provided that they are imported to one of those customs territories.	(5) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, that Regulation should apply to processed products from goods listed in Annex I originating in a third country that are resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of an EFTA State that incorporated the CBAM, provided that they are imported to one of those customs territories.	

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	Implementing powers should be conferred on the Commission to lay down detailed conditions for the application of the CBAM to such goods.	Implementing powers should be conferred on the Commission to lay down detailed conditions for the application of the CBAM to such goods.	Implementing powers should be conferred on the Commission to lay down detailed conditions for the application of the CBAM to such goods.	
Recital 6				
19	(6) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, it should be clarified that that Regulation shall not apply to goods previously released for free circulation in the customs territory of EFTA States that incorporated the CBAM, provided that the customs declarant indicates in the subsequent customs declaration that the goods have been previously released for free circulation within the customs territory of the EFTA States.	(6) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, it should be clarified that that Regulation shall not apply to goods previously released for free circulation in the customs territory of EFTA States that incorporated the CBAM, provided that the customs declarant indicates in the subsequent customs declaration that the goods have been previously released for free circulation within the customs territory of the EFTA States.	(6) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, it should be clarified that that Regulation shall not apply to goods previously released for free circulation in the customs territory of EFTA States that incorporated the CBAM, provided that the customs declarant indicates in the subsequent customs declaration that the goods have been previously released for free circulation within the customs territory of the EFTA States.	
Recital 7				
20	(7) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of	(7) Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of	(7) ~~Upon the incorporation of Regulation (EU) 2023/956 in the EEA Agreement, the EFTA States applying the CBAM should not be considered third countries for the purposes of this Regulation and should be deleted from its Annex III. A common CBAM area would be created where the threshold pursuant to Article 2a of Regulation (EU) 2023/956 would become jointly applicable to importation into the Union and the customs territories of~~	

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	the EFTA States that apply CBAM.	the EFTA States that apply CBAM.	~~the EFTA States that apply CBAM.~~	
Recital 7a				
20a			**(7a) To facilitate the implementation of Regulation (EU) 2023/956 as well as the application of carbon border adjustment mechanisms across countries, the Union may conclude agreements for the mutual recognition of third-country accreditation bodies. These agreements should recognise accreditation systems that provide safety, quality, impartiality and independence of an equivalent nature to and no lesser standard than CBAM accreditation rules.**	
Recital 7b				
20b			**(7b) Given their structural constraints, including remoteness, insularity, and vulnerability to natural disasters, outermost regions often depend on carbon-intensive imports with limited local alternatives. Therefore, it is appropriate to allow for temporary exemptions for certain essential heavy construction materials when such outermost regions are confronted with exceptional circumstances, such as natural disasters or similar public emergencies, strictly limited in scope and duration, while**	

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			preserving CBAM's environmental integrity.	
Recital 7c				
20c			**(7c) To prevent distortions in the internal market, exemptions should only apply to certain outermost regions where remoteness and isolation inherently minimise circumvention risks, given the logistical and economic barriers to re-exporting goods. Exemptions must be subject to strict conditions and assessed by the Commission to ensure alignment with the Regulation's objectives and the Union's climate policy.**	
Recital 8				
21	(8) Electricity flows from third countries resulting from actions that transmission system operators take to ensure the safe and secure operation of their networks, including handling emergencies and unscheduled flows, should not be subject to this Regulation.	(8) Electricity flows from third countries resulting from actions that transmission system operators take to ensure the safe and secure operation of their networks ***and system security***, including handling emergencies***, balancing services*** and unscheduled ***or unintended exchange*** flows, should not be subject to this Regulation.	(8) **Whereas the electricity market is based on commercial trade schedules, deviations occur due to the physical nature of electricity. Moreover,** electricity flows ~~from third countries resulting~~**may result** from actions that transmission system operators ~~take~~**undertake** to ensure the safe and secure operation of ~~their networks, including handling emergencies and unscheduled~~**the transmission system. Such** flows~~,~~ should **be excluded from the scope of CBAM, as they do not represent a commercial activity**~~not be subject to this Regulation~~.	

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Recital 9				
22	(9) Due recognition of the progress made by the relevant third countries towards market coupling of the electricity systems ensures that any time-limited exemptions as foreseen in this Regulation fully align with the strategic objectives of the Union and those third countries' specific achievements. The efficient use of the existing electricity infrastructure and the integration of electricity markets of third countries into the internal electricity market of the Union is essential to reduce costs for both Member States and the relevant third countries, as well as to ensure security of supply. Such recognition should be put forward by means of a Memorandum of Understanding between the Commission and the third countries that have fully transposed the relevant electricity market acquis, as verified by the Commission. The Memorandum of Understanding should set the timeline for the application of the exemption foreseen in Regulation (EU) 2023/956, while considering adherence to relevant market rules and transmission system operator (TSO) institutions in line with Regulation (EU) 2019/943 of the European Parliament and of the Council[1] and Commission	(9) Due recognition of the progress made by the relevant third countries towards market coupling of the electricity systems ensures that any time-limited exemptions as foreseen in this Regulation fully align with the strategic objectives of the Union and those third countries' specific achievements. The efficient use of the existing electricity infrastructure and the integration of electricity markets of third countries into the internal electricity market of the Union is essential to reduce costs for both Member States and the relevant third countries, as well as to ensure security of supply. Such recognition should be put forward by means of a Memorandum of Understanding between the Commission and the third countries that have fully transposed the relevant electricity market acquis~~,~~ ***or*** as verified by the Commission ***through the European Neighbourhood Policy (ENP), or when the third country has started the phased out approach for its participation, should the agreement provide for such a provision. Where a third country initiates the process of market integration to fully transpose the electricity market acquis, the Commission should be able to assess the possibility of***	(9) Due recognition of the progress made by the relevant third countries towards market coupling of the electricity systems ensures that any ~~time-limited~~ exemptions as foreseen in this Regulation fully align with the strategic objectives of the Union and those third countries' specific achievements. The efficient use of the existing electricity infrastructure and the integration of electricity markets of third countries into the internal electricity market of the Union is essential to reduce costs for both Member States and the relevant third countries, as well as to ensure security of supply. Such recognition should be put forward by means of a Memorandum of Understanding between the Commission and the third countries that have fully transposed the relevant electricity market acquis, as verified by the Commission. The Memorandum of Understanding should set the timeline for the application of the exemption foreseen in Regulation (EU) 2023/956, while considering adherence to relevant market rules and transmission system operator (TSO) institutions in line with Regulation (EU) 2019/943 of the European Parliament and of the Council[1] and Commission	

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	Regulation (EU) 2015/1222[2], and the progress made by the relevant countries on carbon pricing instruments equivalent to the EU ETS insofar as electricity generation is concerned. _____ 1. Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (recast) (OJ L 158, 14.6.2019, pp. 54–124, ELI: http://data.europa.eu/eli/reg/2019/943/oj). 2. Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, pp. 24–72, ELI: http://data.europa.eu/eli/reg/2015/1222/oj).	***concluding a Memorandum of Understanding with that third country prior to the completion of the full integration of that acquis.*** The Memorandum of Understanding should set the timeline for the application of the exemption foreseen in Regulation (EU) 2023/956, while considering adherence to relevant market rules and transmission system operator (TSO) institutions in line with Regulation (EU) 2019/943 of the European Parliament and of the Council[1] and Commission Regulation (EU) 2015/1222[2], and the progress made by the relevant countries on carbon pricing instruments equivalent to the EU ETS insofar as electricity generation is concerned. ***The Commission should make sure that all relevant documents, including agreements, Memoranda of Understanding, roadmaps, commitments and strategies, adopted in relation to the exemption from the application of the CBAM on electricity imports, are publicly available, together with the Commission's assessments of the fulfilment of the conditions necessary for the conclusion of Memoranda of Understanding and for the granting of the exemption. Moreover, the Commission should publish the full list of Union law***	Regulation (EU) 2015/1222[2], and the progress made by the relevant countries on carbon pricing instruments equivalent to the EU ETS insofar as electricity generation is concerned. _____ 1. Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (recast) (OJ L 158, 14.6.2019, pp. 54–124, ELI: http://data.europa.eu/eli/reg/2019/943/oj). 2. Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, pp. 24–72, ELI: http://data.europa.eu/eli/reg/2015/1222/oj).	

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		that third countries have to comply with in order to benefit from the exemption. _____ 1. Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (recast) (OJ L 158, 14.6.2019, pp. 54–124, ELI: http://data.europa.eu/eli/reg/2019/943/oj). 2. Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, pp. 24–72, ELI: http://data.europa.eu/eli/reg/2015/1222/oj).		
Recital 9a				
22a		***(9a) In already integrated markets with partial alignment to the EU ETS, differences in scope with the CBAM can raise some practical uncertainties. In such cases, a Memorandum of Understanding can also help to clarify the application of the CBAM, ensure consistency, and support administrative cooperation, while contributing to closer coordination of emissions trading systems.***		
Recital 9a				
22b			**(9a) For the purposes of furthering the alignment between Regulation (EU) No 956/2023 and customs legislation, defective goods or goods not complying with the terms**	

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			of the contract, as well as returned goods, as indicated by the importer in the customs declaration or in any other relevant document submitted to the customs authorities, should not be included in the calculation of the single mass-based threshold.	
Recital 9b				
22c		***(9b) In order to ensure that the declaration of actual emissions for electricity imports under the CBAM reflects market realities, the conditions for using actual values should be further clarified. Where relevant data is available and based on verifiable information, those conditions should, where appropriate, be aligned with the market time unit used in electricity markets, take into account the consumption mix in a manner that reflects actual electricity flows, and, where feasible, consider whether and which technologies are increasing production for export to the Union.***		
Recital 9c				
22d		***(9c) Regulation (EU) 2023/956 should take due account of the special characteristics and constraints of the outermost regions of the Union, as referred to in Article 349 TFEU, linked to their***		

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		remoteness, insularity, small size, topography and climate. In order to avoid disproportionate administrative and economic burdens, while preserving the integrity and environmental objectives of the CBAM, the Commission should be empowered to grant, on a duly reasoned request from the Member State concerned, a temporary and product-specific temporary derogation of the obligations laid down in that Regulation for operators established in outermost regions, having limited access to Union supply chains and which remain heavily dependent on imports from third countries for the supply of certain products covered by that Regulation. Any temporary derogation should be subject to a prior assessment by the Commission on a case-by-case basis, taking into account criteria such as the distance from the European continent, the specific conditions of supply, market size, logistical constraints, the risk of circumvention and the need to ensure a level playing field. Any temporary derogation should also be conditional upon the submission by the Member State concerned of a binding transition plan setting out a clear pathway towards progressive		

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		compliance with the objectives of that Regulation. That plan should establish a phased timetable, verifiable intermediate and product-specific milestones, as well as quantified performance indicators, and should identify the measures and investment commitments necessary to reduce dependence on the imports concerned, including through intra-Union sourcing, local production, low-carbon alternative supply chains or technological upgrading. Any temporary derogation should be strictly limited to what is necessary and proportionate to address the structural constraints of such regions, and should not create a risk of circumvention of the CBAM, including through diversion or re-export.		
Recital 10				
23	(10) To ensure that the single mass-based threshold does not exceed 1% of the emissions embedded in the imported goods and processed products following the extension of Regulation (EU) 2023/956 to downstream products, the annual assessment in the year 2027 of the threshold should be carried out on the basis of import data covering the downstream goods covered under this extension.	(10) To ensure that the single mass-based threshold does not exceed 1% of the emissions embedded in the imported goods and processed products following the extension of Regulation (EU) 2023/956 to downstream products, the annual assessment in the year 2027 of the threshold should be carried out on the basis of import data covering the downstream goods covered under this extension.	(10) To ensure that the single mass-based threshold does not exceed 1% of the emissions embedded in the imported goods and processed products following the extension of Regulation (EU) 2023/956 to downstream products, the annual assessment in the year 2027 of the threshold should be carried out on the basis of import data covering the downstream goods covered under this extension.	

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Recital 10a				
23a		***(10a) During the transitional phase of the CBAM implementation, the Commission assessed the potential inclusion of additional sectors and scrap materials. To ensure a proportionate, effective and practicable application of the CBAM, a gradual and phased approach should be pursued, starting with products with simpler value chains or established EU ETS benchmarks, and progressively expanding the scope as technical feasibility, data availability, and monitoring capacity allow.***		
Recital 11				
24	(11) The CBAM seeks to address the risk of carbon leakage by ensuring that products, irrespective of whether they are imported or produced in the Union, are subject to an equivalent carbon price. However, as long as a significant number of the Union's international partners have policy approaches that do not achieve the same level of climate ambition, there is a risk of carbon leakage, resulting in overall emissions being higher than what they would be in the absence of carbon leakage.	(11) The CBAM seeks to address the risk of carbon leakage by ensuring that products, irrespective of whether they are imported or produced in the Union, are subject to an equivalent carbon price. However, as long as a significant number of the Union's international partners have policy approaches that do not achieve the same level of climate ambition, there is a risk of carbon leakage, resulting in overall emissions being higher than what they would be in the absence of carbon leakage.	(11) The CBAM seeks to address the risk of carbon leakage by ensuring that products, irrespective of whether they are imported or produced in the Union, are subject to an equivalent carbon price. However, as long as a significant number of the Union's international partners have policy approaches that do not achieve the same level of climate ambition, there is a risk of carbon leakage, resulting in overall emissions being higher than what they would be in the absence of carbon leakage.	
Recital 11a				
24a		***(11a) While the existing***		

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		enforcement framework under Regulation (EU) 2023/956 addresses a range of avoidance risks, including the misclassification of goods, under-declaration of quantities, failure to submit the CBAM declarations, and the misapplication of de minimis thresholds, additional provisions are needed to effectively address the risks of abusive practices, prevent distortions of competition and ensure a level playing field.		
Recital 12				
25	(12) Abusive practices could occur when actors exploit the possibility of using actual emissions for the purpose of unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermine the effectiveness of the CBAM in addressing the risk of carbon leakage in the Union and the attainment of the Union's climate policy objectives.	(12) Abusive practices could occur when actors exploit the possibility of using actual emissions for the purpose of unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermine the effectiveness of the CBAM in addressing the risk of carbon leakage in the Union and the attainment of the Union's climate policy objectives.	(12) Abusive practices could occur when actors ~~exploit the possibility of using actual emissions~~**put in place arrangements or a series thereof** for the **main** purpose of ~~unduly~~**gaining an undue benefit by** avoiding, wholly or partially, the CBAM financial liability and thereby undermine the effectiveness of the CBAM in addressing the risk of carbon leakage in the Union and the attainment of the Union's climate policy objectives.	
Recital 12a				
25a		***(12a) Abusive practices can also occur in case of resource shuffling. Those practices can include, but are not limited to, situations whereby third countries or operators in these countries adapt to the CBAM by***		

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		dedicating a limited number of installations to exports to the Union internal market, with or without dedicated investments in decarbonisation. Another possible relevant factor in assessing the high risk of abusive practices in the case of resource shuffling is the fact that these exports are not part of a country-wide effort to reduce emissions.		
Recital 12a				
25b			**(12a) Abusive practices include, but are not limited to, practices of harmful resource shuffling, where actors, controlling several production sites, with different technologies of production with material differences in emission intensity purposefully export to the Union the cleanest proportion of the goods without engaging in any structural decarbonisation strategy for the rest of the production of those goods, while not being exposed to a carbon price comparable to that applicable to production of the same goods in the Union. Due to harmful resource shuffling, imported goods could make Union producers' operations unviable. The subsequent emissions reduction in the Union due to disappearance of EU production**	

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			would be offset by an increase in emissions in the rest of the world, if the demand for these goods in the Union would be covered by third-country production, meaning carbon leakage occurs. Therefore, harmful resource shuffling risks undermining the effectiveness of the CBAM in addressing the risk of carbon leakage in the Union and the attainment of the Union's climate policy objectives.	
Recital 12b				
25c			**(12b) Given the importance and urgency of addressing the risk of abusive practices in the form of harmful resource shuffling, the Commission should do its utmost to act by way of implementing acts as soon as possible after entry into force of this regulation. The risk of harmful resource shuffling can be circumscribed to a subset of CN codes and origins of the goods listed in Annex I to Regulation (EU) 2023/956, for which a high likelihood of harmful resource shuffling occurring can be demonstrated. This risk can be appreciated by reference to the level of the climate ambition of a third country, the heterogeneity of emissions, at country-level, embedded in products imported**	

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			into the EU, the volume of goods imported into the Union from a third-country, as well as the economic incentives for operators to engage in harmful resource shuffling. For this subset of CN codes and origins, it is justified to introduce by way of implementing acts conditions to be fulfilled by operators and to request evidence to be provided by the CBAM declarant, demonstrating that no harmful resource shuffling has occurred, given the high degree of uncertainty of the market response to the introduction of a financial liability corresponding to the emissions embedded in goods imported into the EU and the parallel phase-out of EU ETS free allocations. The conditions to be fulfilled, as well as the evidence to be provided demonstrating the fulfilment of these conditions, should be designed in a way that is proportionate to the identified risks and do not burden operators and importers unnecessarily. Where the evidence provided by the CBAM declarant is insufficient to demonstrate that no harmful resource shuffling has occurred, the CBAM declaration would have to be based on the default values as determined by the Commission.	

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Recital 12c				
25d			**(12c) The Commission should monitor and assess the evolution of the risk of abusive practices, including harmful resource shuffling, for combinations of goods and third countries and swiftly update the list of goods for which additional evidence is required for the determination of the embedded emissions on the basis of actual emissions. The Commission should conduct its monitoring through an analysis of customs import declarations and CBAM declarations or on the basis of any relevant source of information, including from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges.**	
Recital 13				
26	(13) The Commission should monitor the impact of the CBAM on the Union internal market with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM and the potential impact on the Union internal market, including through an analysis of customs import declarations and CBAM declarations or on the basis of any relevant source of information, including	(13) ***In order to ensure the effective implementation and enforcement of Regulation (EU) 2023/956, the*** ~~*The*~~ Commission should monitor the impact of the CBAM on the Union internal market with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM and the potential impact on the Union internal market, including through an analysis of customs import	(13) ~~The Commission should monitor the impact of the CBAM on the Union internal market with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM and the potential impact on the Union internal market, including through an analysis of customs import declarations and CBAM declarations or on the basis of any relevant source of information, including~~	

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	from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges.	declarations and CBAM declarations or on the basis of any relevant source of information, including from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges. ***The identification of such practices should be based on transparent and objective criteria, trends in import volumes, the level and consistency of declared emissions from installations in third countries, economic incentives for operators to engage in abusive practices and the degree of heterogeneity in emission intensities of specific products.***	~~from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges.~~	
Recital 13a				
26a		***(13a) The Commission should regularly assess the impact of the CBAM on the competitiveness of European energy industries and those exposed to international trade.***		
Recital 14				
27	(14) To enable a swift reaction in the case of evidence pointing towards a high risk of abusive practices, the Commission should be empowered to adopt delegated acts to lay down, for the use of actual emissions for a combination of goods and origins, the information to be declared as well as the evidence	(14) To ~~*enable a swift reaction in the case of evidence pointing towards a*~~***effectively address abusive practices, country-level default values should be applied systematically and ex ante to combinations of countries and goods defined as being at*** high risk of abusive practices, ~~*the Commission*~~	(14) To enable a swift reaction in the case of evidence pointing towards a high risk of abusive practices **other than harmful resource shuffling**, the Commission should be empowered to adopt delegated acts to lay down, ~~for the use of actual emissions for a combination of goods and origins,~~	

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	demonstrating that such abusive practices have not materialised. Where the Commission finds sufficient evidence pointing towards a high risk of abusive practices, the Commission should be required to act by way of delegated acts within three months after the finding. These conditions and evidence should be designed in a proportionate manner and they should not place unnecessary burden on operators and importers.	~~*should be empowered to adopt delegated acts to lay down, for the use of actual emissions for a combination*~~***notably resource shuffling. To identify the combinations*** of goods and ~~*origins, the information to be declared as well as the evidence demonstrating that such abusive practices have not materialised. Where the Commission finds sufficient evidence pointing towards a*~~***countries at*** high risk of abusive practices, the Commission should ~~*be required to act by way of delegated acts within three months after the finding. These conditions and*~~***evaluate at least the following indicators: a higher heterogeneity of emission intensities, the ability to circumvent measures, the third country's climate ambition and the risks of voluntary public intervention to re-allocate production. Operators and importers should retain the possibility to use actual values when they fulfil previously defined set of criteria, that confirm that they do not engage in abusive practices. The*** evidence ***to be provided*** should be designed in a proportionate manner and ~~*they*~~ should not place unnecessary burden on operators and importers.	~~the information~~**the description of the abusive practice identified, the method used for identifying the combinations of good and origin at risk of the abusive practice identified, the measures** to be ~~declared~~**taken with a view to addressing the risk of abusive practices** as well as the– evidence demonstrating that such abusive practices have not ~~materialised~~**occurred**. Where the Commission finds sufficient evidence pointing towards a high risk of abusive practices **other than harmful resource shuffling**, the Commission should be required to act by way of delegated acts within three months after the finding. These ~~conditions~~**measures** and evidence should be designed in a proportionate manner and they should not place unnecessary burden on operators and importers.	
Recital 14a				

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
27a		***(14a) With a view to ensuring that operators in third countries are not subject to the application of default values for longer than necessary where abusive practices have ceased, the continued use of default values should be subject to regular assessment. In particular, the Commission should regularly assess, at least on an annual basis, whether the conditions justifying the application of default values continue to be met, by monitoring the carbon cost exposure applicable in the country to which those default values apply.***		
Recital 14b				
27b		***(14b) Because of the unique carbon cost burden on scrap prices that will affect only European transactions and European producers, a single default value should be applied to all unwrought aluminium uniformly, regardless of whether it contains pre- or post-consumer scrap. This default value should be based on the average CO_2 intensity of primary aluminium production in the country of smelting, without differentiation between primary and secondary production routes. The proposed single default value system would simplify the CBAM, facilitate its extension to downstream products, and prevent***		

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		competitive distortions between European producers and importers.		
Recital 15				
28	(15) In order to identify the importers represented by an indirect customs representative, the application for an authorisation should include the Economic Operators Registration and Identification (EORI) number, or any other type of national identification number, of the importers represented.	(15) In order to identify the importers represented by an indirect customs representative, the application for an authorisation should include the Economic Operators Registration and Identification (EORI) number, or any other type of national identification number, of the importers represented.	(15) In order to identify the importers represented by an indirect customs representative, the application for an authorisation should include the Economic Operators Registration and Identification (EORI) number, or any other type of national identification number, of the importers represented.	
Recital 16				
29	(16) To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions, the Commission and the competent authority should be allowed to request the authorised CBAM declarant to provide evidence that the imported goods were produced in the declared installation, and for the declared production period. For certain goods, such as those subject to a higher heterogeneity of emission intensities, or only in certain cases, the evidence should be required as part of the CBAM declaration. The Commission should be empowered to adopt implementing acts to identify the goods for which such evidence should be required as part	(16) To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions, the Commission and the competent authority should be allowed to request the authorised CBAM declarant to provide evidence that the imported goods were produced in the declared installation, and for the declared production period. For certain goods, such as those subject to a higher heterogeneity of emission intensities, or only in certain cases, the evidence should be required as part of the CBAM declaration. The Commission should be empowered to adopt implementing acts to identify the goods for which such evidence should be required as part	(16) To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions, the Commission and the competent authority should be allowed to request the authorised CBAM declarant to provide evidence that the imported goods were produced in the declared installation, and ~~for~~**during** the declared production period. For certain goods, such as those subject to a higher heterogeneity of emission intensities, or only in certain cases, the evidence should be required as part of the CBAM declaration. **For specific products, it should be required that a CBAM declaration includes evidence on the installation in which raw material**	

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	of the CBAM declaration as well as the specific type of evidence to be provided.	of the CBAM declaration as well as the specific type of evidence to be provided.	**was initially produced in liquid form within a making furnace and subsequently cast into its first solid state, such as mill certificates issued by the original producers or by a product pass.** The Commission should be empowered to adopt implementing acts to identify the goods for which such evidence should be required as part of the CBAM declaration as well as the specific type **and format** of evidence to be provided. **The required format of this evidence should be determined in a manner that minimises the administrative burden.**	
Recital 17				
30	(17) To facilitate the processing of information on operators in third countries, reduce the administrative burden for the operator and the authorised CBAM declarant and facilitate the review of CBAM declarations, the registration of operators should be a necessary step for the determination of embedded emissions on the basis of actual verified emissions.	(17) To facilitate the processing of information on operators in third countries, reduce the administrative burden for the operator and the authorised CBAM declarant and facilitate the review of CBAM declarations, the registration of operators should be a necessary step for the determination of embedded emissions on the basis of actual verified emissions.	(17) To facilitate the processing of information on operators in third countries, reduce the administrative burden for the operator and the authorised CBAM declarant and facilitate the review of CBAM declarations, the registration of operators should be a necessary step for the determination of embedded emissions on the basis of actual verified emissions.	
Recital 18				
31	(18) In order to foster a harmonised approach for the review of CBAM declarations, it should be clarified that the Commission may, as part of	(18) In order to foster a harmonised approach for the review of CBAM declarations, it should be clarified that the Commission may, as part of	(18) In order to foster a harmonised approach for the review of CBAM declarations, it should be clarified that the Commission may, as part of	

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	the implementing act concerning the standard format of the CBAM declaration, set out procedures for the review of CBAM declarations.	the implementing act concerning the standard format of the CBAM declaration, set out procedures for the review of CBAM declarations.	the implementing act concerning the standard format of the CBAM declaration, set out procedures for the review of CBAM declarations **via the CBAM registry**.	
Recital 18a				
31a		***(18a) The monitoring, verification and reporting obligations provided for in Regulation (EU) 2023/956 should be implemented in a proportionate manner and taking into account the size, resources and administrative capacity of undertakings, in particular small and medium-sized enterprises, while avoiding unnecessary administrative burdens.***		
Recital 19				
32	(19) Emissions from the production of pre-consumer scrap in the Union are subject to a carbon price since, under the EU ETS, emissions are measured at installation level. Since pre-consumer aluminium and pre-consumer steel scrap under Regulation (EU) 2023/956 are assigned zero-emissions, imported goods using pre-consumer aluminium and pre-consumer steel scrap as input material are subject to a lower carbon price compared to goods produced in the Union, thus weakening the effectiveness of the CBAM in addressing the risk of	(19) Emissions from the production of pre-consumer ***aluminium*** scrap in the Union– are subject to a carbon price since, under the EU ETS, emissions are measured at installation level. Since pre-consumer aluminium ~~*and pre-consumer steel*~~ scrap under Regulation (EU) 2023/956 are assigned zero-emissions, ***and since a comparable circumvention risk may arise for*** imported goods using ~~*pre-consumer*~~***post-consumer*** aluminium ~~*and pre-consumer steel*~~***scrap where its declared use artificially lowers embedded emissions or avoids an***	(19) Emissions from the production of pre-consumer scrap in the Union are subject to a carbon price since, under the EU ETS, emissions are measured at installation level. Since pre-consumer aluminium and pre-consumer steel scrap under Regulation (EU) 2023/956 are assigned zero-emissions, imported goods using pre-consumer aluminium and pre-consumer steel scrap as input material are subject to a lower carbon price compared to goods produced in the Union, thus weakening the effectiveness of the CBAM in addressing the risk of	

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	carbon leakage of goods listed in Annex I.	***equivalent carbon price, imported goods using such*** scrap as input material are subject to a lower carbon price compared to goods produced in the Union, thus weakening the effectiveness of the CBAM in addressing the risk of carbon leakage of goods listed in Annex I.	carbon leakage of goods listed in Annex I.	
Recital 20				
33	(20) With a view to strengthening the effectiveness of the CBAM to address the risk of carbon leakage of goods, emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should be taken into account for the calculation of embedded emissions of goods. Since pre-consumer scrap is a co-product generated unintentionally in the production process of metal goods and immediately reusable in a production process, it is not considered at risk of carbon leakage in its own right. Therefore, the emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should only be taken into account when used as a precursor for goods listed in Annex I of this Regulation. The Commission should ensure that the monitoring, reporting and verification of emissions embedded in pre-consumer scrap used as input material (precursor) is	(20) With a view to strengthening the effectiveness of the CBAM to address the risk of carbon leakage of goods, emissions of pre-consumer aluminium scrap ~~*and pre-consumer steel scrap*~~ should be taken into account for the calculation of embedded emissions of goods. ***Concerning pre-consumer steel scrap, emissions should be reported but not be taken into account for the calculation of embedded emissions of goods. For the purpose of Regulation (EU) 2023/956, 'scrap' is defined in accordance with Council Regulation (EU) No 333/2011[1a], and is not considered waste under Directive 2008/98/EC of the European Parliament and of the Council[1b]***. Since pre-consumer scrap is a co-product generated unintentionally in the production process of metal goods and immediately reusable in a production process, – it is not	(20) With a view to strengthening the effectiveness of the CBAM to address the risk of carbon leakage of goods, emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should be taken into account for the calculation of embedded emissions of goods. Since pre-consumer scrap is a co-product generated unintentionally in the production process of metal goods and immediately reusable in a production process, it is not considered at risk of carbon leakage in its own right. Therefore, the emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should only be taken into account when used as a precursor for goods listed in Annex I of this Regulation. The Commission should ensure that the monitoring, reporting and verification of emissions embedded in pre-consumer scrap used as input material (precursor) is	

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	not circumvented, including by misreporting pre-consumer scrap as post-consumer scrap to lower the determination of embedded emissions.	considered at risk of carbon leakage in its own right. Therefore, the emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should only be taken into account when used as a precursor for goods listed in Annex I of this Regulation. The Commission should ensure that the monitoring, reporting and verification of emissions embedded in pre-consumer scrap used as input material (precursor) is not circumvented, including by misreporting pre-consumer scrap as post-consumer scrap to lower the determination of embedded emissions. ***Where materials are claimed to constitute post-consumer scrap, the importer should be required to provide sufficient, verifiable evidence demonstrating the origin and classification of such materials.*** _____ ***1a. Council Regulation (EU) No 333/2011 of 31 March 2011 establishing criteria determining when certain types of scrap metal cease to be waste under Directive 2008/98/EC of the European Parliament and of the Council (OJ L 94, 8.4.2011, p. 2, ELI: http://data.europa.eu/eli/reg/2011/333/oj).*** ***1b. Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).***	not circumvented, including by misreporting pre-consumer scrap as post-consumer scrap to lower the determination of embedded emissions. **Any claim that scrap is post-consumer scrap should therefore be substantiated by robust, reliable, and verifiable evidence of origin. In the absence of such evidence, the material should be treated as pre-consumer scrap.**	

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Recital 20a				
33a		***(20a) Cooperation and active engagement with third countries are essential to support the effective implementation of Regulation (EU) 2023/956, promote industrial decarbonisation, and foster the interoperability of carbon pricing systems and monitoring, reporting, and verification (MRV) practices. The Commission should report regularly on progress made and aim at building common principles, improving transparency, and achieving the mutual recognition of comparable systems. Furthermore, cooperation measures should support partner countries, in particular developing countries and Least Developed Countries (LDCs), in complying with CBAM requirements. In designing these measures, the Commission should take into account local capacity constraints.***		
Recital 21				
34	(21) To facilitate the application of Regulation (EU) 2023/956, the Union may in the context of the Implementing Regulation for accounting the carbon price paid abroad, consider the carbon credits under Article 6 of the Paris Agreement.	*deleted*	(21) ~~To facilitate the application of Regulation (EU) 2023/956, the Union may in the context of the Implementing Regulation for accounting the carbon price paid abroad, consider the carbon credits under Article 6 of the Paris Agreement.~~	

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Recital 22				
35	(22) It should be clarified that, due to the commercially sensitive nature of some data elements required for the reporting, calculation and verification of actual emissions, the operator may choose to disclose only a summary of these elements that are necessary for the determination and the verification of the embedded emissions, and the application of the conditions for the use of actual emissions for relevant combinations of goods and origins. The authorised CBAM declarant should only be required to keep records of the information disclosed.	(22) It should be clarified that, due to the commercially sensitive nature of some data elements required for the reporting, calculation and verification of actual emissions, the operator may choose to disclose only a summary of these elements that are necessary for the determination and the verification of the embedded emissions, and the application of the conditions for the use of actual emissions for relevant combinations of goods and origins. The authorised CBAM declarant should only be required to keep records of the information disclosed.	(22) It should be clarified that, due to the commercially sensitive nature of some data elements required for the reporting, calculation and verification of actual emissions, the operator may choose to disclose only a summary of these elements that are necessary for the determination and the verification of the embedded emissions, and the application of the conditions for the use of actual emissions for relevant combinations of goods and origins. The authorised CBAM declarant should only be required to keep records of the information disclosed.	
Recital 23				
36	(23) Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult,	(23) Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult,	(23) ~~Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult,~~	

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	which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.	which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.	~~which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.~~	
Recital 24				
37	(24) Since the certification of the carbon price documentation may take place prior to the import of the good into the Union, it is not appropriate to require the person certifying the information contained in the carbon price documentation to be independent from the authorised CBAM declarant.	(24) Since the certification of the carbon price documentation may take place prior to the import of the good into the Union, it is not appropriate to require the person certifying the information contained in the carbon price documentation to be independent from the authorised CBAM declarant.	(24) Since the certification of the carbon price documentation may take place prior to the import of the good into the Union, it is not appropriate to require the person certifying the information contained in the carbon price documentation to be independent from the authorised CBAM declarant.	
Recital 25				
38	(25) Since the deduction of the carbon price effectively paid in a third country requires the embedded emissions to be based on actual verified emissions, and since the certification of the carbon price documentation must rely on the prior verification of embedded emissions, the verification of embedded emissions and the certification of the carbon price paid on those emissions are closely related and can possibly be undertaken by the same person. Furthermore, the certification of the	(25) Since the deduction of the carbon price effectively paid in a third country requires the embedded emissions to be based on actual verified emissions, and since the certification of the carbon price documentation must rely on the prior verification of embedded emissions, the verification of embedded emissions and the certification of the carbon price paid on those emissions are closely related and can possibly be undertaken by the same person. Furthermore, the certification of the	(25) Since the deduction of the carbon price effectively paid in a third country requires the embedded emissions to be based on actual verified emissions, and since the certification of the carbon price documentation must rely on the prior verification of embedded emissions, the verification of embedded emissions and the certification of the carbon price paid on those emissions are closely related and can possibly be undertaken by the same person. Furthermore, the certification of the	

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	carbon price should be subject to a similar control and oversight as the one exercised for the verification of emissions. It should therefore be clarified that the Commission is empowered to adopt implementing acts concerning the conditions to ascertain the qualifications of the person responsible for certifying, via the CBAM registry, the information contained in the carbon price documentation, and including the granting of an accreditation by a national accreditation body, and cover the necessary certification procedures and exchange of information.	carbon price should be subject to a similar control and oversight as the one exercised for the verification of emissions. It should therefore be clarified that the Commission is empowered to adopt implementing acts concerning the conditions to ascertain the qualifications of the person responsible for certifying, via the CBAM registry, the information contained in the carbon price documentation, and including the granting of an accreditation by a national accreditation body, and cover the necessary certification procedures and exchange of information.	carbon price should be subject to a similar control and oversight as the one exercised for the verification of emissions. It should therefore be clarified that the Commission is empowered to adopt implementing acts concerning the conditions to ascertain the qualifications of the person responsible for certifying, via the CBAM registry, the information contained in the carbon price documentation, and including the granting of an accreditation by a national accreditation body, and cover the necessary certification procedures and exchange of information.	
Recital 26				
39	(26) To facilitate the verification of embedded emissions in the case of complex goods, it should be clarified that an operator should be able to share information, including on the verification of emissions embedded in input materials (precursors), with another operator.	(26) To facilitate the verification of embedded emissions in the case of complex goods, it should be clarified that an operator should be able to share information, including on the verification of emissions embedded in input materials (precursors), with another operator.	(26) To facilitate the verification of embedded emissions in the case of complex goods, it should be clarified that an operator should be able to share information, including on the verification of emissions embedded in input materials (precursors), with another operator.	
Recital 27				
40	(27) To ensure the financial standing of an applicant or of an authorised CBAM declarant, competent authorities should be allowed to require the provision of a guarantee in other cases than where an applicant was not established in	(27) To ensure the financial standing of an applicant or of an authorised CBAM declarant, competent authorities should be allowed to require the provision of a guarantee in other cases than where an applicant was not established in	(27) To ensure the financial standing of an applicant or of an authorised CBAM declarant, competent authorities should be allowed to require the provision of a guarantee in other cases than where an applicant was not established in	

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	the two financial years prior the year when the application was submitted. To safeguard the proper collection of revenues, it is also appropriate to enable competent authorities to use the guarantee provided, where the authorised CBAM declarant fail to comply with their obligation to have, at the end of each quarter, the number of CBAM certificates that corresponds to 50% of the emissions embedded in the goods they have imported into the Union since the beginning of the year.	the two financial years prior the year when the application was submitted. To safeguard the proper collection of revenues, it is also appropriate to enable competent authorities to use the guarantee provided, where the authorised CBAM declarant fail to comply with their obligation to have, at the end of each quarter, the number of CBAM certificates that corresponds to 50% of the emissions embedded in the goods they have imported into the Union since the beginning of the year.	the two financial years prior the year when the application was submitted. To safeguard the proper collection of revenues, it is also appropriate to enable competent authorities to use the guarantee provided, where the authorised CBAM declarant fail to comply with their obligation to have, at the end of each quarter, the number of CBAM certificates that corresponds to 50% of the emissions embedded in the goods they have imported into the Union since the beginning of the year.	
Recital 28				
41	(28) It should be clarified that, to enable national accreditation bodies, the Commission and competent authorities to control and monitor verifiers, it is necessary to lay down the verification procedures to be used by verifiers.	(28) It should be clarified that, to enable national accreditation bodies, the Commission and competent authorities to control and monitor verifiers, it is necessary to lay down the verification procedures to be used by verifiers.	(28) It should be clarified that, to enable national accreditation bodies, the Commission and competent authorities to control and monitor verifiers, it is necessary to lay down the verification procedures to be used by verifiers.	
Recital 29				
42	(29) In order to preserve its effectiveness as a measure to prevent carbon leakage, the price of CBAM certificates is to be calculated by the Commission based on weekly averages of the allowances auctioned in the Union's Emission Trading System ('EU ETS'). To ensure that the price of CBAM certificate always reflects closely ETS prices, it is appropriate to provide a specific	(29) In order to preserve its effectiveness as a measure to prevent carbon leakage, the price of CBAM certificates is to be calculated by the Commission based on weekly averages of the allowances auctioned in the Union's Emission Trading System ('EU ETS'). To ensure that the price of CBAM certificate always reflects closely ETS prices, it is appropriate to provide a specific	(29) In order to preserve its effectiveness as a measure to prevent carbon leakage, the price of CBAM certificates is to be calculated by the Commission based on weekly averages of the allowances auctioned in the Union's Emission Trading System ('EU ETS'). To ensure that the price of CBAM certificate always reflects closely ETS prices, it is appropriate to provide a specific	

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	calculation rule for the calendar weeks during which there is only one auction taking place on the auction platform.	calculation rule for the calendar weeks during which there is only one auction taking place on the auction platform.	calculation rule for the calendar weeks during which there is only one auction taking place on the auction platform.	
Recital 30				
43	(30) From 2027 onwards, authorised CBAM declarants above the single-mass based threshold are to ensure that the number of CBAM certificates on their account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the emissions embedded in imported goods since the beginning of that year. Since this rule is based on an annual cycle, on which the repurchase limit of CBAM certificates relies, it is appropriate to exclude, from the number of CBAM certificates affected by the quarterly calculation, certificates purchased during other years than that calendar year.	(30) From 2027 onwards, authorised CBAM declarants above the single-mass based threshold are to ensure that the number of CBAM certificates on their account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the emissions embedded in imported goods since the beginning of that year. Since this rule is based on an annual cycle, on which the repurchase limit of CBAM certificates relies, it is appropriate to exclude, from the number of CBAM certificates affected by the quarterly calculation, certificates purchased during other years than that calendar year.	(30) From 2027 onwards, authorised CBAM declarants above the single-mass based threshold are to ensure that the number of CBAM certificates on their account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the emissions embedded in imported goods since the beginning of that year. Since this rule is based on an annual cycle, on which the repurchase limit of CBAM certificates relies, it is appropriate**, from 2028 onwards,** to exclude, from the number of CBAM certificates affected by the quarterly calculation, certificates purchased during other years than that calendar year.	
Recital 31				
44	(31) To streamline the repurchase process, increase the efficiency of the process and reduce the administrative burden while maintaining the security integrity and a robust oversight, an authorised CBAM declarant should be allowed to have their excess CBAM certificates be directly repurchased	(31) To streamline the repurchase process, increase the efficiency of the process and reduce the administrative burden while maintaining the security integrity and a robust oversight, an authorised CBAM declarant should be allowed to have their excess CBAM certificates be directly repurchased	(31) To streamline the repurchase process, increase the efficiency of the process and reduce the administrative burden while maintaining the security integrity and a robust oversight, an authorised CBAM declarant should be allowed to have their excess CBAM certificates be directly repurchased	

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	by the competent authority.	by the competent authority.	by the ~~competent authority~~**Member States**.	
Recital 32				
45	(32) For certain goods, such as the clinker content of cement, the nitrogen content of fertilisers or the alloying elements of steel, the material and chemical compositions of the good is an important determining factor of the embedded emissions. To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions for certain goods that are subject to a higher heterogeneity of emission intensities, the Commission should be empowered to adopt implementing acts to identify the material and chemical compositions of a good in the customs declaration.	(32) For certain goods, such as the clinker content of cement, the nitrogen content of fertilisers or the alloying elements of steel, the material and chemical compositions of the good is an important determining factor of the embedded emissions. To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions for certain goods that are subject to a higher heterogeneity of emission intensities, the Commission should be empowered to adopt implementing acts to identify the material and chemical compositions of a good in the customs declaration***, rules for laboratory sampling procedures to be carried out by national custom authorities***.	(32) For certain goods, such as the clinker content of cement, the nitrogen content of fertilisers or the alloying elements of steel, the material and chemical compositions of the good is an important determining factor of the embedded emissions. To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions for certain goods that are subject to a higher heterogeneity of emission intensities, the Commission should be empowered to adopt implementing acts to identify the material and chemical compositions of a good in the customs declaration.	
Recital 33				
46	(33) In order to ensure that the competent authorities and the Commission are provided with all the customs information and data necessary for the implementation of Regulation (EU) 2023/956 by the customs authorities, it is necessary to specify the relevant supporting documents, information and data,	(33) In order to ensure that the competent authorities and the Commission are provided with all the customs information and data necessary for the implementation of Regulation (EU) 2023/956 by the customs authorities, it is necessary to specify the relevant supporting documents, information and data,	(33) In order to ensure that the competent authorities and the Commission are provided with all the customs information and data necessary for the implementation of Regulation (EU) 2023/956 by the customs authorities, it is necessary to specify the relevant supporting documents, information and data,	

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	including the bill of discharge, to be communicated by customs authorities.	including the bill of discharge, to be communicated by customs authorities.	including the bill of discharge, to be communicated by customs authorities.	
Recital 34				
47	(34) It should be clarified that the CBAM account number included in the customs declaration, the bill of discharge, the receipt declaration, or any other relevant customs document at the time goods are released for free circulation, should be used to determine the person responsible for assuming the obligations set out in this Regulation.	(34) It should be clarified that the CBAM account number included in the customs declaration, the bill of discharge, the receipt declaration, or any other relevant customs document at the time goods are released for free circulation, should be used to determine the person responsible for assuming the obligations set out in this Regulation.	(34) It should be clarified that the CBAM account number included in the customs declaration, the bill of discharge, the receipt declaration, or any other relevant customs document at the time goods are released for free circulation, should be used to determine the person responsible for assuming the obligations set out in this Regulation.	
Recital 35				
48	(35) To ensure the accuracy of the customs data and information available to the competent authorities in the CBAM registry, the competent authorities should be allowed to request the customs authorities or the Commission to validate this information. The Commission should be empowered to adopt implementing acts defining the scope of the information and the periodicity, timing and means for communicating that information.	(35) To ensure the accuracy of the customs data and information available to the competent authorities in the CBAM registry, the competent authorities should be allowed to request the customs authorities or the Commission to validate this information. The Commission should be empowered to adopt implementing acts defining the scope of the information and the periodicity, timing and means for communicating that information.	(35) To ensure the accuracy of the customs data and information available to the competent authorities in the CBAM registry, the competent authorities should be allowed to request the customs authorities or the Commission to validate this information. The Commission should be empowered to adopt implementing acts defining the scope of the information and the periodicity, timing and means for communicating that information.	
Recital 36				
49	(36) To prevent practices which could undermine the achievement of the objectives of the CBAM, the	(36) To prevent practices which could undermine the achievement of the objectives of the CBAM, the	(36) To prevent practices which could undermine the achievement of the objectives of the CBAM, the	

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	Commission should continuously monitor at Union level practices of circumvention consisting of artificially adjusting the supply chain of goods to avoid the obligations laid down in Regulation (EU) 2023/956.	Commission should continuously monitor at Union level practices of circumvention consisting of artificially adjusting the supply chain of goods to avoid the obligations laid down in Regulation (EU) 2023/956. ***Furthermore, the Commission should continue to assess other anti-circumvention risks not yet addressed in Regulation (EU) 2023/956, and, where necessary, review and address such risks, in order to ensure a swift and effective response.***	Commission should continuously monitor at Union level practices of circumvention consisting of artificially adjusting the supply chain of goods to avoid the obligations laid down in Regulation (EU) 2023/956.	
Recital 36a				
49a		***(36a) The exceptional and unforeseeable circumstances resulting from prolonged military conflict, and their severe impact on the economic and industrial infrastructure of affected regions, should be considered. In light of the evolving nature of that conflict and its potential economic consequences, the Commission should regularly assess whether the conditions for the application of Article 30(7) of Regulation (EU) 2023/956 are fulfilled, and, where appropriate, consider submitting a report accompanied by a legislative proposal providing for provisional measures. In that context, particular attention should be paid to the capacity of operators in***		

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		affected regions to comply with the CBAM requirements, as well as to the broader objective of supporting economic resilience and decarbonisation.		
Recital 36b				
49b		***(36b) The Commission should continuously monitor the carbon intensity of products falling under newly split Combined Nomenclature (CN) codes that originate from CN codes listed in Annexes I and VIII to Regulation (EU) 2023/956. The Commission, in the context of upcoming reviews, should assess, on an ongoing basis, the possibility of including such new codes within the scope of Annexes I and VIII to that Regulation.***		
Recital 37				
50	(37) To enable a swift reaction in the case of serious and unforeseeable consequences from the inclusion of a good in the scope of the CBAM, leading to severe harm to the Union internal market, the Commission should be empowered to adopt delegated acts to remove a good from the scope of Regulation (EU) 2023/956.	*deleted*	(37) To enable a swift reaction in the case of serious and unforeseeable consequences from the inclusion of a good in the scope of the CBAM, leading to severe harm to the Union internal market, the Commission should be empowered to adopt delegated acts to remove a good from the scope of– Regulation (EU) 2023/956.	
Recital 38				
51	(38) To ensure better alignment	(38) To ensure better alignment	(38) To ensure better alignment	

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	with the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87[1], the description of certain CN codes in Annex I to Regulation (EU) 2023/956 should be clarified. _____ 1. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).	with the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87[1], the description of certain CN codes in Annex I to Regulation (EU) 2023/956 should be clarified. _____ 1. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).	with the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87[1], the description of certain CN codes in Annex I to Regulation (EU) 2023/956 should be clarified. _____ 1. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).	
Recital 39				
52	(39) With the progressive phase-out of transitional free allocation of allowances under Directive 2003/87/EC of the European Parliament and of the Council[1], which establishes a system for greenhouse gas emission allowance trading within the Union ('EU ETS'), and the progressive phase-in of the CBAM, the risk of carbon leakage will likely shift from the upstream sectors currently covered by the CBAM to downstream products. To preserve the effectiveness of the objectives of the CBAM, it is therefore necessary to extend the scope of Regulation (EU) 2023/956 to products further down the value chain. _____ 1. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse	(39) With the progressive phase-out of transitional free allocation of allowances under Directive 2003/87/EC of the European Parliament and of the Council[1], which establishes a system for greenhouse gas emission allowance trading within the Union ('EU ETS'), and the progressive phase-in of the CBAM, the risk of carbon leakage will likely shift from the upstream sectors currently covered by the CBAM to downstream products. To preserve the effectiveness of the objectives of the CBAM, it is therefore necessary to extend the scope of Regulation (EU) 2023/956 to products further down the value chain. _____ 1. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse	(39) With the progressive phase-out of transitional free allocation of allowances under Directive 2003/87/EC of the European Parliament and of the Council[1], which establishes a system for greenhouse gas emission allowance trading within the Union ('EU ETS'), and the progressive phase-in of the CBAM, the risk of carbon leakage will likely shift from the upstream sectors currently covered by the CBAM to downstream products. To preserve the effectiveness of the objectives of the CBAM, it is therefore necessary to extend the scope of Regulation (EU) 2023/956 to products further down the value chain. _____ 1. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse	

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	gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).	gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).	gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).	
Recital 40				
53	(40) In accordance with the European Steel and Metals Action Plan, the extension of the scope of Regulation (EU) 2023/956 should focus on the metal sectors and goods that contain a significant share of CBAM products. It should therefore cover steel and aluminium-intensive downstream goods that are the most imported into the Union in terms of numbers, value and volume, and that face the highest risk of carbon leakage. The steel and aluminium sectors also demonstrate the highest technical feasibility for the calculation of actual emissions embedded in goods.	(40) In accordance with the European Steel and Metals Action Plan, the extension of the scope of Regulation (EU) 2023/956 should focus on the metal sectors and goods that contain a significant share of CBAM products. It should therefore cover steel and aluminium-intensive downstream goods that are the most imported into the Union in terms of numbers, value and volume, and that face the highest risk of carbon leakage. The steel and aluminium sectors also demonstrate the highest technical feasibility for the calculation of actual emissions embedded in goods.	(40) In accordance with the European Steel and Metals Action Plan, the extension of the scope of Regulation (EU) 2023/956 should focus on the metal sectors and goods that contain a significant share of CBAM products. It should therefore cover steel and aluminium-intensive downstream goods that are the most imported into the Union in terms of numbers, value and volume, and that face the highest risk of carbon leakage. The steel and aluminium sectors also demonstrate the highest technical feasibility for the calculation of actual emissions embedded in goods.	
Recital 40a				
53a		***(40a) As the extension of the CBAM to downstream products covers goods intended for final consumers, there is a risk of distortion of competition between economic operators established in the Union importing consumer goods subject to the CBAM and online platforms facilitating distance sales of the same goods from third countries, which would not be subject to***		

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		equivalent obligations. This unlevel playing field creates a loophole that is liable to undermine both fair competition and the environmental integrity of the mechanism. Since online platforms are thereby already designated as importers for distance sales under the reformed Union Customs Code, whether acting in their own name or through an appointed representative assuming that status, it is appropriate to provide that such importers for distance sales, or their appointed representatives where applicable, equally assume the status of authorised CBAM declarant. They should be responsible, in that capacity, for declaring the totality of aggregated imports of CBAM goods facilitated over the course of a year and for surrendering the corresponding CBAM certificates. In such a case, the importer is therefore the importer for distance sales, and not the final consumer.		
Recital 41				
54	(41) The selection of the downstream steel and aluminium-intensive goods should be based on clearly defined criteria and thresholds, reflecting the risk of carbon leakage associated to each product, including their share of	(41) The selection of the downstream steel and aluminium-intensive goods should be based on clearly defined criteria and thresholds, reflecting the risk of carbon leakage associated to each product, including their share of	(41) The selection of the downstream steel and aluminium-intensive goods should be based on clearly defined criteria and thresholds, reflecting the risk of carbon leakage associated to each product, including their share of	

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	embedded emissions, their climate relevance and the technical feasibility of their inclusion in the scope of Regulation (EU) 2023/956. The risk of carbon leakage should be appreciated with regards to both the tradability of the product and the comparison between the carbon cost embedded in the product's inputs materials (precursors) and the product's overall value added. Based on the same criteria, the Commission should in the future assess the extension of the scope of that Regulation to additional downstream goods and present its conclusions in a report to the European Parliament and to the Council.	embedded emissions, their climate relevance and the technical feasibility of their inclusion in the scope of Regulation (EU) 2023/956. The risk of carbon leakage should be appreciated with regards to both the tradability of the product and the comparison between the carbon cost embedded in the product's inputs materials (precursors) and the product's overall value added. Based on the same criteria, the Commission should in the future assess the extension of the scope of that Regulation to additional downstream goods and present its conclusions in a report to the European Parliament and to the Council.	embedded emissions, their climate relevance and the technical feasibility of their inclusion in the scope of Regulation (EU) 2023/956. The risk of carbon leakage should be appreciated with regards to both the tradability of the product and the comparison between the carbon cost embedded in the product's inputs materials (precursors) and the product's overall value added. Based on the same criteria, the Commission should in the future assess the extension of the scope of that Regulation to additional downstream goods and present its conclusions in a report to the European Parliament and to the Council.	
Recital 41a				
54a			**(41a) Regulation [CBAM] already foresees that before 1 January 2028, as well as every two years thereafter, the Commission should present a report containing an assessment of the impact of the CBAM on carbon leakage, including in relation to exports. In this context, since risk of carbon leakage could undermine the effectiveness of Union climate policy and both upstream and downstream products could be exposed to these risks, such report could, where appropriate, also be accompanied by a legislative**	

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			proposal.	
Recital 42				
55	(42) Following the principles and calculation methods applicable to other goods, embedded emissions in downstream goods should be calculated on the basis of actual emissions verified by a verifier, or by reference to default values calculated and made available by the Commission. Since the system boundaries of production processes are limited to the system boundaries of production processes covered by the EU ETS, the attribution of emissions embedded in downstream goods should be limited to the emissions contained in input materials (precursors). Input materials (precursors) of downstream goods that are not listed in Annex II to Regulation (EU) 2023/956 should be taken into account in the calculation of embedded emissions.	(42) Following the principles and calculation methods applicable to other goods, embedded emissions in downstream goods should be calculated on the basis of actual emissions verified by a verifier, or by reference to default values calculated and made available by the Commission. Since the system boundaries of production processes are limited to the system boundaries of production processes covered by the EU ETS, the attribution of emissions embedded in downstream goods should be limited to the emissions contained in input materials (precursors). Input materials (precursors) of downstream goods that are not listed in Annex II to Regulation (EU) 2023/956 should be taken into account in the calculation of embedded emissions.	(42) Following the principles and calculation methods applicable to other goods, embedded emissions in downstream goods should be calculated on the basis of actual emissions verified by a verifier, or by reference to default values calculated and made available by the Commission. Since the system boundaries of production processes are limited to the system boundaries of production processes covered by the EU ETS, the attribution of emissions embedded in downstream goods should be limited to the emissions contained in input materials (precursors). Input materials (precursors) of downstream goods that are not listed in Annex II to Regulation (EU) 2023/956 should be taken into account in the calculation of embedded emissions.	
Recital 43				
56	(43) For a limited number of downstream goods, the embedded emissions may, depending on the material composition of the good, fall entirely outside the scope of the CBAM. It is therefore necessary to specify that downstream goods that are exclusively made of materials	(43) For a limited number of downstream goods, the embedded emissions may, depending on the material composition of the good, fall entirely outside the scope of the CBAM. It is therefore necessary to specify that downstream goods that are exclusively made of materials	(43) For a limited number of downstream goods, the embedded emissions may, depending on the material composition of the good, fall entirely outside the scope of the CBAM. It is therefore necessary to specify that downstream goods that are exclusively made of materials	

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	which fall outside the scope of the CBAM should not be covered in the scope of Annex I to Regulation (EU) 2023/956.	which fall outside the scope of the CBAM should not be covered in the scope of Annex I to Regulation (EU) 2023/956.	which fall outside the scope of the CBAM should not be covered in the scope of Annex I to Regulation (EU) 2023/956.	
Recital 44				
57	(44) Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult, which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.	(44) Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult, which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.	(44) Specific challenges arise for the use of actual emissions embedded in downstream goods produced with multiple input material (precursors), and where those materials belong to different CBAM sectors or to sectors not covered in the scope of this Regulation. These goods typically have longer and more complex global value chains, and their production involves multiple production steps. Sourcing verified information on the actual emissions of their input materials (precursors) will be administratively difficult, which would in turn disincentivise the use of actual emissions. To address these challenges, the use of default values for these specific goods should be facilitated by the non-application of the mark-up, without prejudice to the environmental integrity of the CBAM.	
Recital 45				
58	(45) Specific challenges arise for the use of actual emissions embedded in downstream goods	(45) Specific challenges arise for the use of actual emissions embedded in downstream goods	(45) Specific challenges arise for the use of actual emissions embedded in downstream goods	

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	covered in the sectors 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' referred to in Annex I to Regulation (EU) 2023/956. Due to challenges in data collection along the supply chain of some of the components of these goods, the specific embedded emissions of all goods covered in these sections should be calculated as a function of the embedded emissions of the input materials (precursors) contained in the goods.	covered in the sectors 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' referred to in Annex I to Regulation (EU) 2023/956. Due to challenges in data collection along the supply chain of some of the components of these goods, the specific embedded emissions of all goods covered in these sections should be calculated as a function of the embedded emissions of the input materials (precursors) contained in the goods.	covered in the sectors 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' referred to in Annex I to Regulation (EU) 2023/956. Due to challenges in data collection along the supply chain of some of the components of these goods, the specific embedded emissions of all goods covered in these sections should be calculated as a function of the embedded emissions of the input materials (precursors) contained in the goods.	
Recital 45a				
58a		***(45a) Given the current dispersion in the use of indirect cost compensation across Member States, which risks undermining the uniform application of carbon pricing, the Commission should assess the technical and policy options.***		
Recital 46				
59	(46) The method used to calculate the emission factor for imported electricity should be modified so as to take into account the electricity produced from all sources, including non-fossil fuel sources. As a result, revised default values for imported electricity should be calculated and made available by the Commission.	(46) The method used to calculate the emission factor for imported electricity should be modified so as to take into account the electricity produced from all sources, including non-fossil fuel sources. As a result, revised default values for imported electricity should be calculated and made available by the Commission.	(46) The method used to calculate the emission factor for imported electricity should be modified so as to take into account the electricity produced from all sources, including non-fossil fuel sources. As a result, revised default values for imported electricity should be calculated and made available by the Commission.	
Recital 47				

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
60	(47) To ensure a consistent methodological approach with respect to the default values applied for indirect emissions, it should be clarified that the alternative default value for indirect emissions that a third country, or a group of third countries, may demonstrate to be lower than the one established by the Commission, should be based on the same calculation method as the default values for indirect emissions determined by the Commission.	(47) To ensure a consistent methodological approach with respect to the default values applied for indirect emissions, it should be clarified that the alternative default value for indirect emissions that a third country, or a group of third countries, may demonstrate to be lower than the one established by the Commission, should be based on the same calculation method as the default values for indirect emissions determined by the Commission.	(47) To ensure a consistent methodological approach with respect to the default values applied for indirect emissions, it should be clarified that the alternative default value for indirect emissions that a third country, or a group of third countries, may demonstrate to be lower than the one established by the Commission, should be based on the same calculation method as the default values for indirect emissions determined by the Commission.	
Recital 47a				
60a		***(47a) The Commission should publish the default values referred to in Regulation (EU) 2023/956 in a timely manner before their application. Those default values should be regularly reviewed and, where appropriate, updated on the basis of the most recent reliable and publicly available data and in accordance with transparent and robust methodologies.***		
Recital 48				
61	(48) To facilitate the determination of embedded emissions of electricity on the basis of actual emissions, the conditions for applying actual embedded emissions in imported electricity should be made more flexible. It should be clarified that certain power purchase agreements	(48) To facilitate the determination of embedded emissions of electricity on the basis of actual emissions, the conditions for applying actual embedded emissions in imported electricity should be made more flexible. It should be clarified that certain power purchase agreements	(48) To facilitate the determination of embedded emissions of electricity on the basis of actual emissions, the conditions for applying actual embedded emissions in imported electricity should be made more flexible. It should be clarified that certain power purchase agreements	

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	concluded between intermediaries may be used. Moreover, in light of practical difficulties to demonstrate the absence of physical network congestion at any point of the network at the time of import, this criterion, as well as the alternative criterion to prove the direct connection to the Union transmission system should be removed. Finally, it should not be necessary to demonstrate a firm nomination of the allocated interconnection capacity where transmission capacity is allocated through implicit capacity allocation.	concluded between intermediaries may be used. Moreover, in light of practical difficulties to demonstrate the absence of physical network congestion at any point of the network at the time of import, this criterion, as well as the alternative criterion to prove the direct connection to the Union transmission system should be removed. Finally, it should not be necessary to demonstrate a firm nomination of the allocated interconnection capacity where transmission capacity is allocated through implicit capacity allocation.	concluded between intermediaries may be used. Moreover, in light of practical difficulties to demonstrate the absence of physical network congestion at any point of the network at the time of import, this criterion, as well as the alternative criterion to prove the direct connection to the Union transmission system should be removed. Finally, it should not be necessary to demonstrate a firm nomination of the allocated interconnection capacity where transmission capacity is allocated through implicit capacity allocation.	
Recital 49				
62	(49) Due to the commercially sensitive nature of some data elements underpinning the verification of embedded emissions, the verification report should contain only the information that is needed to establish the embedded emissions of the goods. Information on the emissions released by the installation or on goods that are not included in the scope of this Regulation, while nevertheless subject to review from the verifier, should not be included in the verification report.	(49) Due to the commercially sensitive nature of some data elements underpinning the verification of embedded emissions, the verification report should contain only the information that is needed to establish the embedded emissions of the goods. Information on the emissions released by the installation or on goods that are not included in the scope of this Regulation, while nevertheless subject to review from the verifier, should not be included in the verification report.	(49) Due to the commercially sensitive nature of some data elements underpinning the verification of embedded emissions, the verification report should contain only the information that is needed to establish the embedded emissions of the goods. Information on the emissions released by the installation or on goods that are not included in the scope of this Regulation, ~~while nevertheless~~**even though they are** subject to review from the verifier, should not be included in the verification report.	
Recital 49a				
62a			**(49a) For electricity imported into**	

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			the customs territory of the Union, real-time emission factors determined per exporting country for periods of one hour or less may serve, in particular where they would be more accurate and effective, as an alternative to the average emission factor, subject to technical feasibility and administrative proportionality. Therefore, when reviewing and evaluating the application of this Regulation, the Commission should assess, as part of its report, the use of real-time emission factors in view of their potential application to electricity imports.	
Recital 50				
63	(50) In order to amend certain non-essential elements of Regulation (EU) 2023/956, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of removing goods from the scope of Annex I, where necessary, due to severe harm to the Union internal market caused by serious and unforeseeable circumstances, and until these serious and unforeseeable circumstances have passed. In particular, to ensure equal participation in the preparation of delegated acts, the European	*deleted*	(50) In order to amend certain non-essential elements of Regulation (EU) 2023/956, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of ~~removing~~**temporarily exempting specific imported** goods from the ~~scope of Annex I, where necessary, due to~~**obligations under this Regulation in cases of** severe harm to the Union internal market ~~caused by~~**due to** serious and ~~unforeseeable~~**unforeseen** circumstances**. In doing so**, **the**	

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	Parliament and the Council should receive all documents at the same time as Member States' experts, and their experts should systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.		**Commission should consider the relevant evidence and proceed based on a reasoned assessment demonstrating the impact of the temporary exemption on the internal market and the functioning of the CBAM, as well as explaining why less intrusive measures would be insufficient. To provide certainty and simplicity to authorised CBAM declarants, the temporary exemption should apply at least for a full calendar year. Goods should not be exempted for more than two years under the same** ~~and until these~~ serious and ~~unforeseeable~~**unforeseen** circumstances ~~have passed~~**. The temporary exemption of a good should not lead to an increased risk of carbon leakage. Therefore, during the period of validity of the exemption, the reduction of free allocation under Article 10a of Directive 2003/87/EC would not apply to installations covered by that Directive for the share of their production covered by the exempted goods. These installations should not be prevented from receiving, where applicable, compensation for indirect emission costs**. In particular, to ensure equal participation in the preparation of	

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			delegated acts, the European Parliament and the Council should receive all documents at the same time as Member States' experts, and their experts should systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts. **The Commission should also be empowered to adopt implementing acts to further specify the application of temporary exemption.**	
Recital 50a				
63a		***(50a) The implications of Regulation (EU) 2023/956 for the Union budget have been assessed[+] pursuant to Article 310(4) of the Treaty on the Functioning of the European Union. Sufficient financial and human resources should be provided for its implementation, while considering the impact of the financing on other Union programmes or policies and ensuring its compatibility with the multiannual financial framework, the system of own resources and the corresponding interinstitutional agreement, as well as with the budgetary principles laid down in Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council.[1]***		

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		+. Pro memoria: Budgetary assessment of the European Parliament's Committee on Budgets of 23 June 2026 on the proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures (COM(2025)0989). *1. Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).*		
Recital 51				
64	(51) Since the objectives of this Regulation cannot be sufficiently achieved by the Member States, namely extending the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is	(51) Since the objectives of this Regulation cannot be sufficiently achieved by the Member States, namely extending the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is	(51) Since the objectives of this Regulation ~~cannot be sufficiently achieved by the Member States~~, namely extending the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions as well as addressing the risk of circumvention and practices which could undermine the objectives of the CBAM, **cannot be sufficiently achieved by the Member States** but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out	

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	necessary in order to achieve those objectives.	necessary in order to achieve those objectives.	in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.	
Recital 52				
65	(52) Regulation (EU) 2023/956 should therefore be amended accordingly,	(52) Regulation (EU) 2023/956 should therefore be amended accordingly,	(52) ~~Regulation (EU) 2023/956 should therefore be amended accordingly,~~	
Recital 53				
66	(53) For the determination of embedded emissions of electricity, to allow for the submission of the first CBAM declarations by 30 September 2027 on the basis of this Regulation, the changes to the method used to calculate the emission factor for imported electricity and to the conditions for applying actual embedded emissions in imported electricity should apply to imports of electricity that occurred as of 1 January 2026. To provide sufficient predictability, the extension of the scope of Annex I to Regulation (EU) 2023/956 and to input materials (precursors) listed in Annex VIII should apply from 1 January 2028,	(53) For the determination of embedded emissions of electricity, to allow for the submission of the first CBAM declarations by 30 September 2027 on the basis of this Regulation, the changes to the method used to calculate the emission factor for imported electricity and to the conditions for applying actual embedded emissions in imported electricity should apply to imports of electricity that occurred as of 1 January 2026. To provide sufficient predictability, the extension of the scope of Annex I to Regulation (EU) 2023/956 and to input materials (precursors) listed in Annex VIII should apply from 1 January 2028,	(53) For the determination of embedded emissions of electricity, to allow for the submission of the first CBAM declarations by 30 September 2027 on the basis of this Regulation, the changes to the method used to calculate the emission factor for imported electricity and to the conditions for applying actual embedded emissions in imported electricity should apply to imports of electricity that occurred as of 1 January 2026. To provide sufficient predictability, the extension of the scope of Annex I to Regulation (EU) 2023/956 and to input materials (precursors) listed in Annex VIII should apply from 1 January 2028,	
Recital 53a				
66a			**(53a) In order to allow for the timely adoption of delegated and implementing acts under Regulation (EU) 2023/956, this Regulation should enter into force**	

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			on the third day following that of its publication in the Official Journal of the European Union.	
Recital 54				
67	(54) Regulation (EU) 2023/956 should therefore be amended accordingly,	(54) Regulation (EU) 2023/956 should therefore be amended accordingly,	(54) Regulation (EU) 2023/956 should therefore be amended accordingly,	
Formula				
68	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	
Article 1				
69	Article 1 Amendments to Regulation (EU) 2023/956	Article 1 Amendments to Regulation (EU) 2023/956	Article 1 Amendments to Regulation (EU) 2023/956	
Article 1, first paragraph				
70	Regulation (EU) 2023/956 is amended as follows:	Regulation (EU) 2023/956 is amended as follows:	Regulation (EU) 2023/956 is amended as follows:	
Article 1, first paragraph, point (1)				
71	(1) Article 2 is amended as follows:	(1) Article 2 is amended as follows:	(1) Article 2 is amended as follows:	
Article 1, first paragraph, point (1)(a)				
72	(a) the following paragraph 2a is inserted:	(a) the following paragraph 2a is inserted:	(a) the following paragraph 2a is inserted:	
Article 1, first paragraph, point (1)(a), amending provision, numbered paragraph (2a), first subparagraph				
73	‘ 2a. Upon its incorporation in the EEA Agreement, this Regulation also applies to processed products from goods listed in Annex I originating in a third country that are	‘ 2a. Upon its incorporation in the EEA Agreement, this Regulation also applies to processed products from goods listed in Annex I originating in a third country that are	‘ 2a. Upon its incorporation in the EEA Agreement, this Regulation also applies to processed products from goods listed in Annex I originating in a third country that are	

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	resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of Norway or Iceland, provided that they are imported to those countries.	resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of Norway or Iceland, provided that they are imported to those countries.	resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, where they are re-exported to the customs territory of ~~Norway or Iceland~~**EFTA States that incorporated the CBAM in to their law**, provided that they are imported to those countries.	
Article 1, first paragraph, point (1)(a), amending provision, numbered paragraph (2a), second subparagraph				
74	The Commission may adopt implementing acts laying down the detailed conditions for the application of the CBAM to such products. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.; ,	The Commission may adopt implementing acts laying down the detailed conditions for the application of the CBAM to such products. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.; ,	The Commission may adopt implementing acts laying down the detailed conditions for the application of the CBAM to such products. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.; ,	
Article 1, first paragraph, point (1)(aa)				
74a		***(aa) in paragraph 3a, the following point is added:***	**(aa) in paragraph 3a, the following point (c) is inserted:**	
Article 1, first paragraph, point (1)(aa), amending provision, first paragraph				
74b		‘ ***'(ba) electricity flows originating from third countries, resulting from actions undertaken by transmission system operators to ensure the secure and stable operation of their networks, including unscheduled or unintended exchange flows, use of***	‘ **‘(c) electricity flows originating from third countries, which result merely from the physical nature of electricity transmission, including unintended exchanges, or which result from actions that transmission system operators**	

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		balancing services and handling emergencies.'; ,	**take to ensure the safe and secure operation of the transmission systems, including preventing and resolving emergency states as well as the cross-border activation of balancing energy.** ,	
Article 1, first paragraph, point (1)(ab)				
74c			**(ab) the following paragraph is inserted:**	
Article 1, first paragraph, point (1)(ab), amending provision, first subparagraph				
74d			‘ **3b. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods subject to the temporary exemption laid down in this paragraph.**	
Article 1, first paragraph, point (1)(ab), amending provision, first paragraph				
74e			**Importations of cements falling under the Combined Nomenclature (‘CN’) codes […], which are released for free circulation in an outermost region of the Union within the meaning of Article 349 TFEU, may temporarily be exempted from the application of this Regulation when these territories are confronted with exceptional circumstances, such as natural disasters or similar public**	

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			emergencies. The importation of cements and heavy construction materials falling under the Combined Nomenclature ('CN') codes […], in the case of Mayotte and la Réunion, may temporarily be exempted from the application of this Regulation when these territories are confronted with exceptional circumstances, such as natural disasters or similar public emergencies.	
Article 1, first paragraph, point (1)(ab), amending provision, third paragraph				
74f			**Where a Member State intends to introduce such a temporary exemption in application of the first subparagraph in an outermost region, it shall notify the Commission and other Member States of its request by specifying the outermost region and the products among those mentioned in the first subparagraph covered by the exemption. The Member State shall also specify the exceptional circumstances referred to in subparagraph 2 justifying it, its intended start and end dates, of application, and the intended measures to preserve the integrity of the CBAM and to limit new risks of circumvention. These intended measures shall ensure that the relevant goods are**	

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			exclusively intended for local use in the outermost regions.	
Article 1, first paragraph, point (1)(ab), amending provision, fourth paragraph				
74g			**The Commission shall examine the request notified by the Member State pursuant to the second subparagraph and assess the supporting reasons specified by the requesting Member State. The Commission may request additional information from the requesting Member State.**	
Article 1, first paragraph, point (1)(ab), amending provision, fifth paragraph				
74h			**Within six months of receiving all relevant and necessary information, the Commission shall take a decision on the request for exemption and notify all Member States.**	
Article 1, first paragraph, point (1)(ab), amending provision, sixth paragraph				
74i			**Where the Commission finds that the exemption would lead to substantial circumvention risks, or where the requested Member State has failed to provide the requested information, it shall refuse the exemption. Such decision shall provide the reasons for the refusal.**	
Article 1, first paragraph, point (1)(ab), amending provision, seventh paragraph				
74j			**Member States in which measures referred to in the first**	

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			subparagraph are in force shall submit a report to the Commission assessing whether the exceptional circumstances referred to in subparagraph 2 are still present and the impact of these measures on the flow of exempted goods from the relevant outermost regions. This report shall be submitted every year starting from the application start date. Where the Commission finds that the measure has led to cases of circumvention that would have not otherwise occurred, it shall, within 6 months after the relevant Member State has communicated this report, request this Member State to amend this measure to prevent circumvention. Where the Commission finds that the changes made by the Member State are insufficient to ensure the integrity of the CBAM, taking into account the reasons supporting the relevant measures, it shall require the Member State to terminate these measures within three months following the notification to the Member State. **Where the Commission finds that the exceptional circumstances referred to in subparagraph 2 have ceased to exist the exception has to be terminated within three months following the notification**	

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			to the Member State.; ,	
Article 1, first paragraph, point (1)(b)				
75	(b) in paragraph 4, the following subparagraph is added:	(b) in paragraph 4, the following subparagraph is added:	(b) in paragraph 4, the following subparagraph is added:	
Article 1, first paragraph, point (1)(b), amending provision, first paragraph				
76	‘ Upon its incorporation into the EEA Agreement, by way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods originating in third countries previously released for free circulation in the customs territory of the EFTA States that incorporated the CBAM, provided that the customs declarant indicates in the subsequent customs declaration lodged in the customs territory of the Union that the goods have been previously released for free circulation in the customs territory of those EFTA States and provided that, at the request of the customs authority, the customs declarant makes available documentation or information proving that the goods have been previously released for free circulation within the customs territory of the respective EFTA States. The customs declarant shall bear responsibility for the availability of this proof at the time	‘ Upon its incorporation into the EEA Agreement, by way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods originating in third countries previously released for free circulation in the customs territory of the EFTA States that incorporated the CBAM, provided that the customs declarant indicates in the subsequent customs declaration lodged in the customs territory of the Union that the goods have been previously released for free circulation in the customs territory of those EFTA States and provided that, at the request of the customs authority, the customs declarant makes available documentation or information proving that the goods have been previously released for free circulation within the customs territory of the respective EFTA States. The customs declarant shall bear responsibility for the availability of this proof at the time	‘ Upon its incorporation into the EEA Agreement, by way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods originating in third countries previously released for free circulation in the customs territory of the EFTA States that incorporated the CBAM **into their law**, provided that the customs declarant indicates in the subsequent customs declaration lodged in the customs territory of the Union that the goods have been previously released for free circulation in the customs territory of those EFTA States and provided that, at the request of the customs **authority or the national competent** authority, the customs declarant makes available documentation or information proving that the goods have been previously released for free circulation within the customs territory of the respective EFTA States. The customs declarant shall	

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	of lodging of the customs declaration.; '	of lodging of the customs declaration.; '	bear responsibility for the availability of this proof at the time of lodging of the customs declaration.; '	
Article 1, first paragraph, point (1)(c)				
77	(c) the following paragraph 7a is inserted:	(c) the following paragraph 7a is inserted:	(c) the following paragraph 7a is inserted:	
Article 1, first paragraph, point (1)(c), amending provision, first paragraph				
78	‘ Where a third country has requested to integrate its electricity market into that of the Union through market coupling pursuant to an international agreement, the Commission may, when establishing that the relevant third country has fully transposed the electricity market acquis, conclude a Memorandum of Understanding with that third country.	‘ Where a third country has requested to integrate its electricity market into that of the Union through market coupling pursuant to an international agreement, the Commission may, when establishing that the relevant third country has fully transposed the electricity market acquis, conclude a Memorandum of Understanding with that third country.	‘ Where a third country has requested to integrate its electricity market into that of the Union through market coupling pursuant to an international agreement, the Commission may, when establishing that the relevant third country has fully transposed the electricity market acquis, conclude a Memorandum of Understanding with that third country. **When concluding such Memorandum of Understanding, the Commission shall keep Member States informed.**	
Article 1, first paragraph, point (1)(c), amending provision, second paragraph				
79	The Memorandum of Understanding referred to in the first subparagraph shall set the timeline for the application of the exemption foreseen in Article 2(7) and the timeline for the implementation of a carbon pricing instrument equivalent	The Memorandum of Understanding referred to in the first subparagraph shall set the timeline for the application of the exemption foreseen in Article 2(7)***, taking into account the target date for accession and aligning with the***	The Memorandum of Understanding referred to in the first subparagraph shall set the timeline for the application of the exemption foreseen in Article 2(7) and the timeline for the implementation of a carbon pricing instrument equivalent	

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	to the EU ETS, insofar as electricity generation is concerned.; '	***Union's enlargement policy towards the relevant third country,*** and the timeline for the implementation of a carbon pricing instrument equivalent to the EU ETS, insofar as electricity generation is concerned. ***Where a third country initiates the process of market integration to fully transpose the electricity market acquis, the Commission may assess the possibility of concluding a Memorandum of Understanding with that third country prior to the completion of the full integration of that acquis***; '	to the EU ETS, insofar as electricity generation is concerned.; '	
Article 1, first paragraph, point (1)(d)				
80	(d) paragraph 8 is replaced by the following:	(d) paragraph 8 is replaced by the following:	(d) paragraph 8 is replaced by the following:	
Article 1, first paragraph, point (1)(d), amending provision, first paragraph				
81	' A third country or territory that fulfils all the conditions set out in paragraph 7, shall be listed in point 2 of Annex III. When assessing whether the conditions set out in paragraph 7 of this Article are fulfilled, the Commission shall take into account advancements in accordance with the timeline laid down in a Memorandum of Understanding under Article 2(7a).	' A third country or territory that fulfils all the conditions set out in paragraph 7, shall be listed in point 2 of Annex III. When assessing whether the conditions set out in paragraph 7 of this Article are fulfilled, the Commission shall take into account advancements in accordance with the timeline laid down in a Memorandum of Understanding under Article 2(7a).	' A third country or territory that fulfils all the conditions set out in paragraph 7, shall be listed in point 2 of Annex III. When assessing whether the conditions set out in paragraph 7 of this Article are fulfilled, the Commission shall take into account advancements in accordance with the timeline laid down in a Memorandum of Understanding under Article 2(7a).	

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	’	’	’	
Article 1, first paragraph, point (1)(da), first subparagraph				
81a		***(da) in paragraph 9, the following point is added:***		
Article 1, first paragraph, point (1)(da), second subparagraph				
81b		***'(ca) the Commission has evidence that the exemption has resulted in the indirect importation into the Union of energy from sources subject to Union restrictive measures.';***		
Article 1, first paragraph, point (1)(db), first subparagraph				
81c		***(db) the following paragraph is inserted:***		
Article 1, first paragraph, point (1)(db), second subparagraph				
81d		***'9a. The Commission shall make available on their website and update, as relevant, at least on an annual basis, all agreements, Memoranda of Understanding, roadmaps, commitments, and strategies referred to in paragraphs 7 and 7a, the full list of Union law covered by such documents, and the Commission’s assessments of the progress towards or the fulfilment of the conditions set out in paragraph 7 prior to the signing of the Memoranda of Understanding referred to in paragraph 7a and prior to the listing of the third***		

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		countries in point 2 of Annex III referred to in paragraph 8.';		
Article 1, first paragraph, point (1)(e)				
82	(e) paragraphs 11 and 12 are replaced by the following:	(e) paragraphs 11 and 12 are replaced by the following:	(e) paragraphs 11 and 12 are replaced by the following:	
Article 1, first paragraph, point (1)(e), amending provision, numbered paragraph (11), first subparagraph				
83	‘ 11. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory, or as a consequence of the incorporation of the CBAM into the EEA Agreement. Where, in the case of adding a third country to the list of third countries or territories listed in point 2 of Annex III, imperative grounds of urgency so require, the procedure provided for in Article 28a shall apply to delegated acts adopted pursuant to this paragraph.	‘ 11. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory, or as a consequence of the incorporation of the CBAM into the EEA Agreement. ~~*Where, in the case of adding a third country to the list of third countries or territories listed in point 2 of Annex III, imperative grounds of urgency so require, the procedure provided for in Article 28a shall apply to delegated acts adopted pursuant to this paragraph.*~~	‘ 11. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory, or as a consequence of the incorporation of the CBAM into the EEA Agreement. Where, in the case of adding a third country to the list of third countries or territories listed in point 2 of Annex III, imperative grounds of urgency so require, the procedure provided for in Article 28a shall apply to delegated acts adopted pursuant to this paragraph.	
Article 1, first paragraph, point (1)(e), amending provision, numbered paragraph (11), second subparagraph				
84	The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms	The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms	The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms	

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	in such countries or territories for the purposes of the application of Article 9 as well as the mutual recognition of third-country accreditation bodies for the accreditation of a legal person to be a verifier pursuant to Article 18.; ,	in such countries or territories for the purposes of the application of Article 9 as well as the mutual recognition of third-country accreditation bodies for the accreditation of a legal person to be a verifier pursuant to Article 18. ***The Commission shall actively engage with third countries on the interoperability of carbon pricing systems and the alignment of monitoring, reporting and verification (MRV) systems***; ,	in such countries or territories for the purposes of the application of Article 9, as well as the mutual recognition of third-country accreditation bodies for the accreditation of a legal person to be a verifier pursuant to Article 18.; ,	
Article 1, first paragraph, point (1)(ea), first subparagraph				
84a		***(ea) the following paragraph 12a is added:***		
Article 1, first paragraph, point (1)(ea), second subparagraph				
84b		***'12a. A Member State may notify a temporary derogation from the application of this Regulation for goods listed in Annex I imported into such outermost regions referred to in Article 349 TFEU and destined exclusively for local consumption or local processing. The temporary derogation referred to in the first paragraph (the 'request') shall be granted for a period of four years upon the notification by the Member State concerned on the basis of a complete dossier containing***		

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		verifiable elements and demonstrating that: ***(a) application of this Regulation would entail disproportionate socio-economic impacts in the outermost region concerned;*** ***(b) no viable alternative supply from within the customs territory of the Union or domestic sources is available in the short term; and*** ***(c) neither the goods nor the products concerned can subsequently be introduced into the customs territory of the Union.*** ***If relevant the request may be accompanied by a binding transition plan setting out a phased timetable for progressively reducing dependence on the imports concerned, with measurable indicators, in line with the environmental objectives of this Regulation.*** ***The Member State shall notify the Commission and the other Member States of the request sufficiently in advance specifying the products, territories, justification, and measures aimed at preserving the integrity of the CBAM and preventing any form of circumvention.*** ***The Commission shall monitor the temporary derogations applied under this paragraph remain necessary, proportionate, in full***		

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		respect of Article 349 TFEU, while preserving the environmental integrity of the CBAM and the proper functioning of the internal market. ***The Member State concerned shall submit to the Commission a regular monitoring report, at least every two years, demonstrating how the temporary derogation remains necessary and does not impair the integrity of the CBAM nor the achievement of its goals.*** ***At the end of the four-year period, the Member State may request to the Commission to renew the temporary derogation for a further period of four years. The request shall be granted upon the notification by the Member States on the basis of verifiable information demonstrating that conditions laid down in the second subparagraph, points (a), (b) and (c), continue to be met. The renewal shall be based on the most recent monitoring report submitted by the Member State concerned and any additional verifiable evidence provided by it.*** ***The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by laying down requirements, procedures and deadlines for the***		

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		submission of such requests for temporary derogation, including the list of admissible evidence and indicators, to ensure the application of this Regulation. The first of these delegated acts shall be adopted five months prior to the entry into force of Regulation …./…. [this amending Regulation].'		
Article 1, first paragraph, point (1)(eb), first subparagraph				
84c		***(eb) The following paragraph is added:***		
Article 1, first paragraph, point (1)(eb), second subparagraph				
84d		***'12b. Where goods listed in Annex I have been imported into an outermost region within the meaning of Article 349 TFEU under a temporary derogation from the obligations laid down in this Regulation, and are subsequently introduced into the customs territory of the Union outside the outermost regions without having undergone, in an outermost region, processing which is substantial within the meaning of Article 60(2) of Regulation (EU) No 952/2013, the obligations laid down in this Regulation shall become applicable to those goods.*** ***Any legal person intending to introduce such goods into the customs territory of the Union***		

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		outside the outermost regions shall, submit a declaration to that effect to the competent authority of the Member State to which the outermost region concerned belongs, and shall keep records enabling the goods concerned to be traced. That legal person shall be treated as the importer of those goods for the purposes of this Regulation.'		
Article 1, first paragraph, point (1a), first subparagraph				
84e		***(1a) in Article 2a, the following paragraph is inserted:***		
Article 1, first paragraph, point (1a), second subparagraph				
84f		***'1a. For importers for distance sales, the single mass-based threshold laid down in point A of Annex VII shall apply to the aggregated net mass of all goods covered by Annex I imported during the relevant calendar year, irrespective of the number of individual consignments imported by the final consumers.';***		
Article 1, first paragraph, point (2)				
85	(2) in Article 2a(3), the following subparagraph is added:	(2) in Article 2a(3), the following subparagraph is added:	(2) ~~in~~ Article ~~2a(3), the following subparagraph is added~~ **2a is amended as follows**:	
Article 1, first paragraph, point (2)(a)				
85a			**(a) the following paragraph 2a is**	

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			inserted:	
Article 1, first paragraph, point (2)(a), amending provision, first paragraph				
85b			‘ **2a. Within the relevant calendar year, goods referred to in Article 116(1), point (b), of Regulation (EU) No 952/2013 and imported goods which are returned goods referred to in Article 203 of that Regulation, shall not be included in the cumulative calculation of the single mass-based threshold.**	
Article 1, first paragraph, point (2)(a), amending provision, second paragraph				
85c			**The importer shall make available to the competent authority the customs declaration and documentary evidence demonstrating that the goods qualify in accordance with Article 116(1), point (b), and Article 203 of Regulation (EU) No 952/2013.”** ,	
Article 1, first paragraph, point (2)(b)				
85d			**(b) in Article 2a(3), the following subparagraph is added:**	
Article 1, first paragraph, point (2), amending provision, first paragraph				
86	‘ For its 2027 assessment due by 30 April 2027, the Commission shall use the import data of goods contained in Annex I to this	‘ For its 2027 assessment due by 30 April 2027, the Commission shall use the import data of goods contained in Annex I to this	‘ For ~~its 2027~~**the** assessment due by 30 April 2027, the Commission shall use the import data of goods contained in Annex I to this	

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	Regulation and in Annex I to Regulation (EU) XX/XX [Amending Regulation]; ,	Regulation and in Annex I to Regulation (EU) XX/XX [Amending Regulation]; ,	Regulation and in Annex I to Regulation (EU) XX/XX [Amending Regulation (**this Regulation**)]; ,	
Article 1, first paragraph, point (2a), first subparagraph				
86a		***(2a) in Article 2a, the following paragraph is inserted:***		
Article 1, first paragraph, point (2a), second subparagraph				
86b		***'3a. By 30 April of each calendar year, the Commission shall assess, on the basis of import data and embedded emissions data disaggregated by CN code for the preceding 12 calendar months, whether the application of the single mass-based threshold leads to the exclusion of goods representing more than (2%) of the embedded emissions associated with the goods covered under a given CN code. Where such threshold is found to undermine the effectiveness of the mechanism, creates incentives for circumvention or carbon leakage, or distort the level playing field within the internal market, the Commission shall present a report to the Parliament and the Council accompanied by a legislative proposal where appropriate.';***		
Article 1, first paragraph, point (2a)				

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86c			**(2a) in Article 3, point (3) is replaced by the following:**	
Article 1, first paragraph, point (2a), amending provision, first paragraph				
86d			‘ **‘emissions’ means the release of greenhouse gases from the production of goods;** ’	
Article 1, first paragraph, point (2b), first subparagraph				
86e		***(2b) the following Article is inserted:***		
Article 1, first paragraph, point (2b), second subparagraph				
86f		***‘Article 2b The Commission shall adopt implementing acts specifying conditions under which simplified reporting obligations are to be applied to LDCs. Those simplified reporting obligations shall aim in particular to facilitate the market participation of small and medium operators in LDCs, while maintaining reliable reporting, upholding climate integrity, and paying particular attention to avoiding circumvention. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;***		
Article 1, first paragraph, point (2b)				

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86g			**(2b) in Article 3, point (30) is replaced by the following:**	
Article 1, first paragraph, point (2b), amending provision, first paragraph				
86h			‘**‘installation’ means a stationary technical unit where one or several technically connected production processes are carried out;** ’	
Article 1, first paragraph, point (2c), first subparagraph				
86i		***(2c) in Article 3, point 15 is replaced by the following:***		
Article 1, first paragraph, point (2c), second subparagraph				
86j		***‘(15) ‘importer’ means a) the person lodging a customs declaration for release for free circulation of goods or a bill of discharge in accordance with Article 175(5) of Delegated Regulation (EU) 2015/2446 in its own name and on its own behalf or, b) where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged, or c) in the case of distance sales, the importer for distance sales as defined in Article 5(14) of Regulation (EU) …/… [reference to***		

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		be added after adoption cf. COM(2023) 258 final];' ;		
Article 1, first paragraph, point (2d), first subparagraph				
86k		***(2d) in Article 3, the following point is added:***		
Article 1, first paragraph, point (2d), second subparagraph				
86l		***'(15a) distance sales' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC.';***		
Article 1, first paragraph, point (2e), first subparagraph				
86m		***(2e) in Article 3, the following point is added:***		
Article 1, first paragraph, point (2e), second subparagraph				
86n		***'(34a) resource shuffling' means any reorganisation of production, sales or supply chain patterns that redirects existing lower-emission goods to the Union market while shifting higher-emission goods elsewhere, without creating new and verifiable low-carbon capacity and without any net reduction in greenhouse gas emissions at producer level in the country of origin;';***		
Article 1, first paragraph, point (3)				
87	(3) in Article 3, the following point (35) is added:	(3) in Article 3, the following point (35) is added:	(3) in Article 3, the following ~~point (35) is~~**points are** added:	

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Article 1, first paragraph, point (3), amending provision, numbered paragraph (35)				
88	‘ (35) ‘abusive practices’ are practices pursued by an actor for the purpose of gaining a benefit by unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermining the effectiveness of the CBAM to address the risk of carbon leakage in the EU.; ’	‘ ‘abusive practices’ are – practices pursued by an actor for the purpose of gaining a benefit by unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermining the effectiveness of the CBAM to address the risk of carbon leakage in the EU.; ***It includes, but is not limited to, resource shuffling.*** ’	‘ (35) ‘abusive practices’ are practices pursued by an ~~actor~~**operator, importer or an authorised CBAM declarant** for the purpose of gaining ~~a~~**an undue** benefit by ~~unduly~~ avoiding, wholly or partially, the CBAM financial liability and thereby undermining the effectiveness of the CBAM to address the risk of carbon leakage in the EU.;	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (36)				
88a			**(36) ‘serious and unforeseen circumstance’ means an exceptional, unexpected and sudden, natural or man-made event of extraordinary nature and scale that takes place within or outside the Union;**	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (37)				
88b			**(37) ‘permanent business establishment‘ means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's CBAM-related operations are wholly or partly carried out.’;** ’	

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Article 1, first paragraph, point (3a), first subparagraph				
88c		***(3a) in Article 3, the following point is added:***		
Article 1, first paragraph, point (3a), second subparagraph				
88d		***'(35a) pre-consumer aluminium scrap' means an aluminium co-product generated in the production process of metal goods and immediately reusable in a production process, and not discarded or classified as waste under Directive 2008/98/EC.';***		
Article 1, first paragraph, point (3a)				
88e			**(3a) Article 5(4) shall be replaced by the following:**	
Article 1, first paragraph, point (3a), amending provision, first paragraph				
88f			' **4.By way of derogation from paragraph 1, where transmission capacity for the import of electricity is allocated through explicit capacity allocation, the person to whom capacity has been allocated for import and who nominates that capacity for import shall, for the purpose of this Regulation, be regarded as an authorised CBAM declarant. Imports are to be measured per border for time periods no longer than one hour and no deduction of export or transit in the same hour shall be possible.**	

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Article 1, first paragraph, point (3a), amending provision, second paragraph				
88g			**The person fulfilling the conditions set out in the previous subparagraph shall provide the customs declaration to the competent authority of the Member State of establishment without any delay.**	
Article 1, first paragraph, point (3a), amending provision, third paragraph				
88h			**The competent authority of the Member State of establishment shall register the person in the CBAM registry."** ,	
Article 1, first paragraph, point (3b), first subparagraph				
88i		***(3b) in Article 5, paragraph 1 is replaced by the following:***		
Article 1, first paragraph, point (3b), second subparagraph				
88j		***'1. Any importer established in a Member State and any importer for distance sales shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ("application for an authorisation").' ;***		
Article 1, first paragraph, point (3c), first subparagraph				
88k		***(3c) in Article 5, paragraph 2 is replaced by the following:***		
Article 1, first paragraph, point (3c), second subparagraph				

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88l		***'2. Where an importer is not established in a Member State, and is not an importer for distance sales, the indirect customs representative shall obtain the status of authorised CBAM declarant, irrespective of whether the importer is exempted from the obligations under this Regulation pursuant to Article 2a.' ;***		
Article 1, first paragraph, point (4)				
89	(4) in Article 5(5), point (h) is replaced by the following:	(4) in Article 5(5), point (h) is replaced by the following:	(4) in Article 5(5)~~, point (h) is replaced by the following~~:	
Article 1, first paragraph, point (4)(a)				
89a			**(a) the following point (aa) is inserted:**	
Article 1, first paragraph, point (4)(a), amending provision, first paragraph				
89b			' **(aa) name of the persons in charge of the applicant's CBAM matters, the persons in charge of the applicant and the persons exercising control over the management of the applicant;** '	
Article 1, first paragraph, point (4)(b)				
89c			**(b) point (h) is replaced by the following:**	
Article 1, first paragraph, point (4), amending provision, numbered paragraph (h)				
90	'	'	'	

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	(h) EORI number or other national identification number, names and contact information of the persons on behalf of whom the applicant is acting, if applicable.; ,	(h) EORI number or other national identification number, names and contact information of the persons on behalf of whom the applicant is acting, if applicable.; ,	(h) EORI number or**, where the importer does not have an EORI number**, other national identification number, names and contact information of the persons on behalf of whom the applicant is acting, if applicable.; ,	
Article 1, first paragraph, point (4a)				
90a			**(4a) in Article 5, paragraph 7 is replaced by the following:**	
Article 1, first paragraph, point (4a), amending provision, first paragraph				
90b			‘**The authorised CBAM declarant shall inform without delay the competent authority, via the CBAM registry, of any changes related to the information provided under paragraph 5 of this Article that have occurred after the decision granting the status of the authorised CBAM declarant has been adopted pursuant to Article 17 that may influence that decision or the content of the authorisation granted thereunder.’** ,	
Article 1, first paragraph, point (5)				
91	(5) Article 6 is amended as follows:	(5) Article 6 is amended as follows:	(5) Article 6 is amended as follows:	
Article 1, first paragraph, point (5)(a)				

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92	(a) paragraph 2 is amended as follows:	(a) paragraph 2 is amended as follows:	(a) paragraph 2 is amended as follows:	
Article 1, first paragraph, point (5)(a)(1)				
93	(1) point (b) is replaced by the following:	(1) point (b) is replaced by the following:	(1) point (b) is replaced by the following:	
Article 1, first paragraph, point (5)(a)(1), amending provision, numbered paragraph (b)				
94	‘ (b) the total embedded emissions in the goods referred to in point (a) of this paragraph, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or, for other goods, in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with Article 7 and, where the embedded emissions are determined on the basis of actual emissions provided by the operator via the CBAM registry in accordance with Article 10, verified in accordance with Article 8;; ,	‘ (b) the total embedded emissions in the goods referred to in point (a) of this paragraph, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or, for other goods, in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with Article 7 and, where the embedded emissions are determined on the basis of actual emissions provided by the operator via the CBAM registry in accordance with Article 10, verified in accordance with Article 8;; ,	‘ (b) the total embedded emissions in the goods referred to in point (a) of this paragraph, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or, for other goods, in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with Article 7 and, where the embedded emissions are determined on the basis of actual emissions provided by the operator via the CBAM registry in accordance with Article 10, verified in accordance with Article 8;; ,	
Article 1, first paragraph, point (5)(a)(1a), first subparagraph				
94a		***(1a) the following point is added:***		
Article 1, first paragraph, point (5)(a)(1a), second subparagraph				
94b		***‘(da) where the good is produced using post-consumer aluminium scrap, copies of verification reports, confirming that on-site inspections have concluded that the material***		

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		used is post-consumer scrap;' ;		
Article 1, first paragraph, point (5)(a)(1b), first subparagraph				
94c		***(1b) the following point is added:***		
Article 1, first paragraph, point (5)(a)(1b), second subparagraph				
94d		***'(db) where the good contains steel or aluminium scrap, whether from pre- or post-consumer scrap, details of the quantity of scrap contained in the good and whether this consists of pre-consumer scrap, post-consumer scrap, or a mix of both.';***		
Article 1, first paragraph, point (5)(a)(2)				
95	(2) the following points (e) and (f) are added:	(2) the following points (e) and (f) are added:	(2) the following points (e) and (f) are added:	
Article 1, first paragraph, point (5)(a)(2), amending provision, numbered paragraph (e)				
96	' (e) where applicable for the purpose of addressing the risk of misdeclaration resulting from the lack of supply chain traceability, evidence that the goods imported during the preceding calendar year were produced at the declared installation and at the actual time of production referred to in the CBAM declaration;	' (e) where applicable for the purpose of addressing the risk of misdeclaration resulting from the lack of supply chain traceability, evidence that the goods imported during the preceding calendar year were produced at the declared installation and at the actual time of production referred to in the CBAM declaration***, and where relevant, information on the installation of where "melt and pour" took place***;	' (e) where applicable**, in accordance with the implementing act referred to in paragraph 6a of this Article,** for the purpose of addressing the risk of misdeclaration **of emission intensities** resulting from the lack of supply chain traceability, evidence that the goods imported during the preceding calendar year were produced at the declared installation and at the actual time of production referred to in the CBAM declaration;	
Article 1, first paragraph, point (5)(a)(2), amending provision, numbered paragraph (f)				

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97	(f) where, in accordance with a delegated act adopted in accordance with paragraph 7, the embedded emissions are determined on the basis of actual emissions for a combination of goods and origins that are subject to a high risk of abusive practices, evidence demonstrating that the high risk of abusive practices has not materialised.;	(f) ~~*where, in accordance with a*~~***for a combination of good and origin identified to be at a high risk of abusive practices in the*** delegated ~~*act*~~***acts*** adopted in accordance with paragraph 7, ~~*the*~~***evidence demonstrating that no abusive practices have occurred, where CBAM declarants want to determine*** embedded emissions are determined on the basis of actual emissions ~~*for a combination of goods and origins that are subject to a high risk of abusive practices, evidence demonstrating that the high risk of abusive practices has not materialised.*~~;	(f) where, in accordance with ~~a~~ delegated ~~act~~**or implementing acts** adopted in accordance with paragraph 7 **point (c) or (d)**, the embedded emissions are determined on the basis of actual emissions for a combination of ~~goods and origins~~**good and origin** that are subject to a high risk of abusive practices, evidence demonstrating that ~~the high risk of~~**no** abusive practices ~~has not materialised~~**have occurred**.~~;~~	
Article 1, first paragraph, point (5)(aa)				
97a			**(aa) paragraph 5 is replaced by the following:**	
Article 1, first paragraph, point (5)(aa), amending provision, first paragraph				
97b			**‘For goods referred to in Article 116(1), point (b), of Regulation (EU) No 952/2013 and the imported goods which are returned goods referred to in Article 203 of that Regulation, the authorised CBAM declarant shall report separately, in the CBAM declaration, ‘zero’ for the total embedded emissions**	

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			corresponding to those goods. '	
Article 1, first paragraph, point (5)(ab)				
97c			**(ab) the following paragraph 5a shall be inserted:**	
Article 1, first paragraph, point (5)(ab), amending provision, first paragraph				
97d			' **5a. In duly justified circumstances, the authorised CBAM declarant shall be permitted to correct the information of the CBAM declaration after that declaration has been submitted in accordance with paragraph 1.**	
Article 1, first paragraph, point (5)(ab), amending provision, second paragraph				
97e			**No such correction shall be permitted where a review as referred to in Article 19 of this Regulation has been undertaken.** '	
Article 1, first paragraph, point (5)(b)				
98	(b) in paragraph 6, the first sentence is replaced by the following:	(b) in paragraph 6, the first sentence is replaced by the following:	(b) in paragraph 6, the first sentence is replaced by the following:	
Article 1, first paragraph, point (5)(b), amending provision, first paragraph				
99	' The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM	' The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM	' The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM	

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	declaration, including detailed information for each installation and country of origin or other third country and type of goods to be reported, which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions, the carbon price paid, the default carbon price for the purpose of Article 9(4), the procedure for submitting the CBAM declaration via the CBAM registry, including procedures for the review of CBAM declarations in accordance with Article 19, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered.; '	declaration, including detailed information for each ***step of the production chain,*** installation, ***including the production technology used,*** and country of origin or other third country and type of goods to be reported, which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions, the carbon price paid, the default carbon price for the purpose of Article 9(4), the procedure for submitting the CBAM declaration via the CBAM registry, including procedures for the review of CBAM declarations in accordance with Article 19, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered.; '	declaration, including detailed information for each installation and country of origin or other third country and type of goods to be reported, which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions, the carbon price paid, the default carbon price for the purpose of Article 9(4), the procedure for submitting **and the correction of** the CBAM declaration via the CBAM registry, including procedures for the review of CBAM declarations in accordance with Article 19 **via the CBAM registry, the conditionalities and the specific deadlines of the correction referred to in paragraph 5a**, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered.; '	
Article 1, first paragraph, point (5)(c)				
100	(c) the following paragraphs 6a and 7 are added:	(c) the following paragraphs 6a and 7 are added:	(c) the following paragraphs 6a and 7 are added:	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (6a)				
101	‘	‘	‘	

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	6a. The Commission is empowered to adopt implementing acts concerning the identification of goods or combination of goods and origins for which evidence is to be included in the CBAM declaration pursuant to paragraph 2, point (e), as well as the specific type of evidence to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).	6a. The Commission is empowered to adopt ~~*implementing acts concerning the identification of*~~***delegated acts listing the*** goods or ~~*combination*~~***combinations*** of goods and origins ***at high risk of abusive practices*** for which evidence is to be included in the CBAM declaration ~~*pursuant to*~~***as laid down in*** paragraph 2, point (e), as well as the specific type of evidence to be provided. Those ~~*implementing*~~***delegated*** acts shall be adopted in accordance with the examination procedure referred to in Article ~~*29(2)*~~***28(2)***.	6a. The Commission is empowered to adopt implementing acts concerning the identification of goods or ~~combination of goods and origins~~**combinations of good and origin at risk of misdeclaration of emission intensities** for which evidence is to be included in the CBAM declaration pursuant to paragraph 2, point (e), as well as the specific type **and format** of evidence to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7), first subparagraph				
102	7.The Commission shall monitor at Union level the impact of the CBAM on the Union internal market. Where the Commission, taking into account relevant information, including from customs import declarations and CBAM declarations, finds that there is sufficient evidence pointing towards a high risk of abusive practices for a combination of goods and origins, it may inform importers and authorised CBAM declarants about these risks, it may inform competent authorities and customs aurhoties about these risks with a view of increasing their level of control, and it is empowered to adopt delegated acts in accordance	7.The Commission shall monitor at Union level the impact of the CBAM on the Union internal market ***with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM using, inter alia, relevant information, including from customs import declarations and CBAM declarations***. ***The Commission shall, for the purpose of identifying combinations of goods and origins at high risk of abusive practices, conduct an objective assessment that considers, at least, the following criteria:*** ***(a) the low-carbon production capacity compared to the volumes***	7.The Commission shall monitor at Union level the impact of the CBAM on the Union internal market. Where the Commission, taking into account relevant information, including from customs import declarations and CBAM declarations, finds that there is sufficient evidence pointing towards a high risk of abusive practices for a combination of ~~goods and origins, it may inform importers and authorised CBAM declarants about these risks, it may inform competent authorities and customs aurhoties about these risks with a view of increasing their level of control, and it is empowered to adopt delegated acts in accordance~~	

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	with Article 28 to supplement this Regulation by laying down the methods for the identification of the combination of goods and origins, the information to be declared for the use of actual emissions for those combinations of goods and origins as well as the evidence to be provided to demonstrate that no abuse has taken place.	***exported to the Union and by examining the breakdown of production processes;*** ***(b) progress in greenhouse gas reduction and the level of climate ambition, in particular*** where ***the country of origin applies a carbon pricing mechanism covering the relevant sector, and whether relevant climate policy measures are in place;*** ***(c) the compliance with market economy rules, in particular as assessed through recognised indicators such as the OECD Product Market Regulation (PMR) indicator, the existence of EU anti-dumping or anti-subsidy measures in force against the country in the relevant sector pursuant to Regulations (EU) 2016/1036 and (EU) 2016/1037*** ***(d) a higher heterogeneity of emission intensities.*** ***The Commission shall regularly review the combinations of goods and origins referred to in the second subparagraph.*** ***For the combination of goods and countries of origin defined at high risk of abusive practices default values shall be used to determine embedded emissions.*** The Commission, taking into account relevant information, including from customs import declarations and	~~with Article 28 to supplement this Regulation by laying down the methods for the identification of the combination of goods and origins, the information to be declared for the use of actual emissions for those combinations of goods and origins as well as the evidence to be provided to demonstrate that no abuse has taken place.~~**good and origin:**	

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		CBAM declarations~~, finds that there is sufficient evidence pointing towards a high risk of abusive practices for a combination of goods and origins, it may inform importers and authorised CBAM declarants about these risks, it may inform competent authorities and customs aurhoties about these risks with a view of increasing their level of control, and it~~ is empowered to adopt delegated acts in accordance with Article 28 to supplement this Regulation by laying down~~ the methods for the identification of the combination of goods and origins, the information~~**:** ***(i) the conditions*** to be ~~declared~~***fulfilled by the operators*** for the use of actual emissions for those combinations of ~~goods and origins~~***good and origin*** as well as ***(ii)*** the evidence to be provided ***by the CBAM declarant*** to demonstrate that ~~no abuse has taken place~~***these conditions are fulfilled***. ***If the conditions above are fulfilled, importers may use actual values.*** ***Where the evidence provided by the CBAM declarant is insufficient to demonstrate that the conditions above are fulfilled, embedded emissions in goods defined at high risk of abusive practices shall be determined by reference to default values in accordance with the***		

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		methods set out in point 4.1 of Annex IV.		
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (a)				
102a			**(a) it may inform importers and authorised CBAM declarants about these risks;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (b)				
102b			**(b) it may inform competent authorities and customs authorities about these risks;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (c)				
102c			**(c) it is empowered to adopt delegated acts in accordance with Article 28a to supplement this Regulation by laying down:**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (c)(i)				
102d			**(i) the description of the abusive practices identified and the methods for the identification of the combination of good and origin at risk of abusive practices;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (c)(ii)				
102e			**(ii) the combinations of good and origin referred to under point (i);**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (c)(iii)				
102f			**(iii) the measures to address the risk of abusive practices identified**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (c)(iv)				
102g			**(iv) the evidence to be provided to**	

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			demonstrate that no abusive practices have occurred;	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (d)				
102h			**(d) it is empowered to adopt implementing acts laying down:**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (d)(i)				
102i			**(i) the methods for the identification of the combinations of good and origin at risk of harmful resource shuffling;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (d)(ii)				
102j			**(ii) the combinations of good and origin referred to in point (i);**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (d)(iii)				
102k			**(iii) the conditions to be fulfilled by the operators for the use of actual emissions for those combinations of good and origin as well as**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph, point (d)(iv)				
102l			**(iv) the evidence to be provided by the CBAM declarant to demonstrate that these conditions are fulfilled.**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph a				
102m			**For abusive practices in the form of harmful resource shuffling, the methods for the identification of the goods referred to in point (d) shall take into account at least the**	

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			following factors:	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph a, point (a)				
102n			**(a) the heterogeneity of emissions embedded in goods imported into the EU;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph a, point (b)				
102o			**(b) relevance for the internal market, including as measured by trade volumes and trade flows;**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), first subparagraph a, point (c)				
102p			**(c) the economic incentives for operators to engage in harmful resource shuffling.**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7), second subparagraph				
103	The Commission shall adopt the delegated acts referred to in the first subparagraph within three months of finding that there is sufficient evidence pointing towards a high risk of abusive practices; ,	The Commission shall adopt the delegated acts referred to in the first subparagraph within three months of finding that there is sufficient evidence pointing towards a high risk of abusive practices; ,	The Commission shall adopt the delegated acts referred to in ~~the first subparagraph~~**point (c)** within three months of finding that there is sufficient evidence pointing towards a high risk of **an** abusive ~~practices;~~**practice.**	
Article 1, first paragraph, point (5)(c), amending provision, numbered paragraph (7..), second subparagraph a				
103a			**The Commission shall submit the draft implementing act referred to in point (d) to the CBAM committee referred to in Article 29 by [OJ: insert date – three months after entry into force of this (amending) Regulation]';** ,	

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Article 1, first paragraph, point (6)				
104	(6) Article 7 is amended as follows:	(6) Article 7 is amended as follows:	(6) Article 7 is amended as follows:	
Article 1, first paragraph, point (6)(a)				
105	(a) the following paragraph 2a is inserted:	(a) the following paragraph 2a is inserted:	(a) the following paragraph 2a is inserted:	
Article 1, first paragraph, point (6)(a), amending provision, numbered paragraph (2a)				
106	‘ 2a. Embedded emissions in input materials (precursors) listed in Annex VIII shall be considered in the determination of embedded emissions in goods.; ’	‘ 2a. Embedded emissions in input materials (precursors) listed in Annex VIII shall be considered in the determination of embedded emissions in goods.; ’	‘ 2a. Embedded emissions in input materials (precursors) listed in Annex VIII shall be considered in the determination of embedded emissions in goods.; ’	
Article 1, first paragraph, point (6)(b)				
107	(b) paragraph 5 is replaced by the following:	(b) paragraph 5 is replaced by the following:	(b) paragraph 5 is replaced by the following:	
Article 1, first paragraph, point (6)(b), amending provision, numbered paragraph (5)				
108	‘ 5.The authorised CBAM declarant shall keep records of the information disclosed in accordance with Article 10(7) that is required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable the Commission and the competent authority to review the CBAM declaration in accordance with	‘ 5.The authorised CBAM declarant shall keep records of the information disclosed in accordance with Article 10(7) that is required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable the Commission and the competent authority to review the CBAM declaration in accordance with	‘ 5.The authorised CBAM declarant shall keep records of the information disclosed in accordance with Article 10(7) that is required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable the Commission and the competent authority to review the CBAM declaration in accordance with	

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	Article 19(2).; ,	Article 19(2).; ,	Article 19(2).; ,	
Article 1, first paragraph, point (6)(c)				
109	(c) in paragraph 7, the following subparagraph is added:	(c) in paragraph 7, the following subparagraph is added:	(c) ~~in~~ paragraph 7, **point (a) is replaced by** the following ~~subparagraph is added~~:	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph				
109a			‘ **7.The Commission is empowered to adopt implementing acts concerning:**	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph, point (a)				
109b			**(a) the application of the elements of the calculation methods set out in Annex IV, including determining system boundaries of production processes, which shall be aligned with those covered by the EU ETS, and relevant input materials (precursors), emission factors, installation-specific values of actual emissions and default values and their respective application to individual goods, as well as lay down methods to ensure the reliability of data on the basis of which the default values shall be determined, including the level of detail of the data, and including further specification of goods that are to be considered as “simple goods”**	

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			and "complex goods" for the purpose of point 1 of Annex IV, and including further specification of goods for which "standard default values" apply and goods for which "global default values" apply for the purpose of point 4 of Annex IV. Those implementing acts shall also specify the elements of evidence demonstrating that the criteria required to justify the use of actual emissions for imported electricity and for electricity consumed in the production processes of goods for the purposes of paragraphs 2, 3 and 4 that are listed in points 5 and 6 of Annex IV are met; and	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph, point (b), first subparagraph				
109c			**(b) the application of the elements of the calculation methods pursuant to paragraph 4 in accordance with point 4.3 of Annex IV.**	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph, point (b), second subparagraph				
109d			**Where objectively justified, the implementing acts referred to in the first subparagraph shall provide that default values can be adapted to particular areas, regions or countries to take into account specific objective factors that affect emissions, such as prevailing energy sources or**	

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			industrial processes. Those implementing acts shall build upon existing legislation for the monitoring and verification of emissions and activity data for installations covered by Directive 2003/87/EC, in particular Commission Implementing Regulation (EU) 2018/2066, Implementing Regulation (EU) 2018/2067 and Commission Delegated Regulation (EU) 2019/331. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph				
110	‘ The implementing acts referred to in the first subparagraph may provide a list of downstream goods for which, due to the complexity of the supply chain and without prejudice to the environmental integrity of the CBAM, no mark-up is to apply.; ’	‘ The implementing acts referred to in the first subparagraph may provide a list of downstream goods for which, due to the complexity of the supply chain and without prejudice to the environmental integrity of the CBAM, – no mark-up is to apply***, on the basis of transparent and pre-defined criteria***.~~;~~ ’	The implementing acts referred to in the first subparagraph may provide a list of ~~downstream goods for which, due to the complexity of the supply chain and without prejudice to the environmental integrity of the CBAM, no mark-up is to apply.;~~**:**	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph, point (b), third subparagraph, point (i)				
110a			**(a) downstream goods for which, due to the complexity of the supply chain and without prejudice to the**	

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			environmental integrity of the CBAM, no mark-up is to apply;	
Article 1, first paragraph, point (6)(c), amending provision, first paragraph, point (b), third subparagraph, point (ii)				
110b			**(b) upstream goods for which only "standard default values" should be defined.** ,	
Article 1, first paragraph, point (6a), first subparagraph				
110c		***(6a) Article 8 is replaced by the following:***		
Article 1, first paragraph, point (6a), second subparagraph				
110d		***'Where it adopts the implementing acts referred to in the first subparagraph, the Commission shall seek equivalence and coherence with the procedures set out in Implementing Regulation (EU) 2018/2067. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation. Where on-site verification in a candidate country facing an exceptional and immediate security situation in line with Article 30(7) is not feasible due to safety or access constraints, the Commission shall allow for the application of default values without mark-up. Moreover, the Commission shall provide technical assistance to***		

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		competent authorities and operators in those countries, with a view to strengthening domestic emissions monitoring and verification systems and facilitating compliance with the monitoring, reporting and verification requirements of this Regulation. Such assistance may include capacity-building programmes, methodological guidance, digital tools and structured technical cooperation, including through the Technical Assistance and Information Exchange (TAIEX) instrument.';		
Article 1, first paragraph, point (7)				
111	(7) Article 9 is amended as follows:	(7) Article 9 is amended as follows:	(7) Article 9 is amended as follows:	
Article 1, first paragraph, point (7)(a)				
112	(a) paragraph 2 is amended as follows:	(a) paragraph 2 is amended as follows:	(a) paragraph 2 is amended as follows:	
Article 1, first paragraph, point (7)(a)(1)				
113	(1) the third sentence is replaced by the following:	(1) the third sentence is replaced by the following:	(1) the third sentence is replaced by the following:	
Article 1, first paragraph, point (7)(a)(1), amending provision, first paragraph				
114	‘ The information contained in that documentation shall be certified by a person that is independent from the authorities of the third country.; ’	‘ The information contained in that documentation shall be certified by a person that is independent from the authorities of the third country.; ’	‘ The information contained in that documentation shall be ~~certified~~**verified** by a person that is **impartial and** independent from the authorities of the third country.; ’	

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Article 1, first paragraph, point (7)(a)(2)				
115	(2) the following subparagraph is added:	(2) the following subparagraph is added:	(2) the following subparagraph is added:	
Article 1, first paragraph, point (7)(a)(2), amending provision, first paragraph				
116	‘ The independent person referred to in the first subparagraph may be a legal person accredited by a national accreditation body for the relevant scope of accreditation.; ’	‘ The independent person referred to in the first subparagraph may be a legal person accredited by a national accreditation body for the relevant scope of accreditation.; ’	‘ The independent person referred to in the first subparagraph may be a legal person accredited by a national accreditation body for the relevant scope of accreditation **or any other person as referred to in paragraph 5**.; ’	
Article 1, first paragraph, point (7)(b)				
117	(b) paragraph 5 is is amended as follows:	(b) paragraph 5 is is amended as follows:	(b) paragraph 5 ~~is~~ is amended as follows:	
Article 1, first paragraph, point (7)(b)(1)				
118	(1) the first subparagraph is replaced by the following:	(1) the first subparagraph is replaced by the following:	(1) the first subparagraph is replaced by the following:	
Article 1, first paragraph, point (7)(b)(1), amending provision, first paragraph				
119	‘ The Commission is empowered to adopt implementing acts, based on the principle of equivalence, concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 of this Article and of the yearly default carbon prices determined in accordance with paragraph 4 of this Article into a	‘ The Commission is empowered to adopt implementing acts, based on the principle of equivalence, concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 of this Article and of the yearly default carbon prices determined in accordance with paragraph 4 of this Article into a	‘ The Commission is empowered to adopt implementing acts, based on the principle of equivalence, concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 of this Article and of the yearly default carbon prices determined in accordance with paragraph 4 of this Article into a	

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	corresponding reduction of the number of CBAM certificates to be surrendered.Those acts shall also govern the conversion of the carbon price expressed in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's qualifications and independence. The qualifications mentioned in the previous paragraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures, and the appropriate exchanges of information between the independent person, national accreditation bodies, the European Commission and competent authorities. The Commission is also empowered to regulate the conditions for deducting carbon credits under Article 6 of the Paris Agreement. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2). ,	corresponding reduction of the number of CBAM certificates to be ~~surrendered.Those~~***surrendered. Those*** acts shall also govern the conversion of the carbon price expressed in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's qualifications and independence. The qualifications mentioned in the previous paragraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures, and the appropriate exchanges of information between the independent person, national accreditation bodies, the European Commission and competent authorities. ~~*The Commission is also empowered to regulate the conditions for deducting carbon credits under Article 6 of the Paris Agreement.*~~ Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2). ,	corresponding reduction of the number of CBAM certificates to be ~~surrendered.~~ Those**surrendered. Those** acts shall also govern the conversion of the carbon price expressed in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's qualifications and independence. ~~The qualifications mentioned in the previous paragraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures, and the appropriate exchanges of information between the independent person, national accreditation bodies, the European Commission and competent authorities. The Commission is also empowered to regulate the conditions for deducting carbon credits under Article 6 of the Paris Agreement.~~ Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2). ,	

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Article 1, first paragraph, point (7)(b)(2)				
120	(2) the following subparagraph is added:	(2) the following subparagraph is added:	(2) the following subparagraph is added:	
Article 1, first paragraph, point (7)(b)(2), amending provision, first paragraph				
121	‘ The qualifications referred to in the first subparagraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures and the appropriate exchanges of information between the independent person, national accreditation bodies, the Commission and competent authorities.; ’	‘ The qualifications referred to in the first subparagraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures and the appropriate exchanges of information between the independent person, national accreditation bodies, the Commission and competent authorities.; ’	‘ The qualifications referred to in the first subparagraph shall include the granting of accreditation by a national accreditation body, the specification of the ~~certification~~**verification** procedures and the appropriate exchanges of information between the independent person, national accreditation bodies, the Commission and competent authorities.; ’	
Article 1, first paragraph, point (7a), first subparagraph				
121a		***(7a) the following Article is inserted:***		
Article 1, first paragraph, point (7a), second subparagraph				
121b		***‘Article 9a Trade, cooperation or other agreements concluded by the Union with third countries, unless specifically providing for linking with the EU ETS, shall not directly or indirectly exempt authorised CBAM declarants from obligations***		

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		under this Regulation, lower the level of obligations applicable to goods covered by this Regulation, or contain provisions that could undermine the effective implementation of the CBAM or give rise to trade remedies in response to its application.';		
Article 1, first paragraph, point (8)				
122	(8) Article 10 is amended as follows:	(8) Article 10 is amended as follows:	(8) Article 10 is amended as follows:	
Article 1, first paragraph, point (8)(a)				
123	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (8)(a), amending provision, numbered paragraph (1)				
124	‘ 1.To allow the verification of embedded emissions on the basis of actual emissions as well as the determination, where applicable, of the carbon price paid in a third country, the Commission shall, upon request by an operator of an installation located in a third country, register the information on that operator and on its installation in the CBAM registry referred to in Article 14.; ’	‘ 1.To allow the verification of embedded emissions on the basis of actual emissions as well as the determination, where applicable, of the carbon price paid in a third country, the Commission shall, upon request by an operator of an installation located in a third country, register the information on that operator and on its installation in the CBAM registry referred to in Article 14.; ’	‘ 1.To allow the verification of embedded emissions on the basis of actual emissions as well as the determination, where applicable, of the carbon price paid in a third country, the Commission shall~~, upon request by an operator of an installation located in a third country,~~ register the information on ~~that~~**an** operator and on its installation in the CBAM registry referred to in Article 14. **An operator of an installation located in a third country shall make a request to the Commission, via the CBAM registry, to this effect.’**; ’	

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Article 1, first paragraph, point (8)(aa)				
124a			**(aa) in paragraph 5, point (c) is replaced by the following:**	
Article 1, first paragraph, point (8)(aa), amending provision, point (a)				
124b			‘ **(c) keep a copy of the verification report as well as records of the information required to calculate the embedded emissions in goods in accordance with the requirements laid down in Annex V for a period necessary for the import of goods and the review of the CBAM declarations, and, where applicable, a copy of the documentation required to demonstrate that the declared embedded emissions were subject to a carbon price in a third country that has been effectively paid, until the end of the sixth year after the year during which the independent person has verified the information contained in that documentation in accordance with Article 9(2);** ’	
Article 1, first paragraph, point (8)(b)				
125	(b) in paragraph 5, the following point (e) is added:	(b) in paragraph 5, the following point (e) is added:	(b) in paragraph 5, the following point (e) is added:	
Article 1, first paragraph, point (8)(b), amending provision, numbered paragraph (e)				

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126	‘ (e) ensure, where applicable pursuant to Article 6(7), that the conditions laid down for the use of actual emissions, for relevant combinations of goods and origins, are met.; ’,	‘ (e) ensure, where applicable pursuant to Article 6(7), that the conditions laid down for the use of actual emissions, for relevant combinations of goods and origins, are met.; ’,	‘ (e) ensure, where applicable pursuant to Article 6(7), that the conditions laid down for the use of actual emissions, for relevant combinations of goods and origins, are met.; ’,	
Article 1, first paragraph, point (8)(c)				
127	(c) in paragraph 7, the first sentence is replaced by the following:	(c) in paragraph 7, the first sentence is replaced by the following:	(c) in paragraph 7, the first sentence is replaced by the following:	
Article 1, first paragraph, point (8)(c), amending provision, first paragraph				
128	‘ An operator may disclose the information on the conditions for the use of actual emissions, for the relevant combinations of goods and origins pursuant to Article 6(7), the verification of embedded emissions and the carbon price paid in a third country referred to in paragraph 5 of this Article to an authorised CBAM declarant or to another operator. ’,	‘ An operator may disclose the information on the conditions for the use of actual emissions, for the relevant combinations of goods and origins pursuant to Article 6(7), the verification of embedded emissions and the carbon price paid in a third country referred to in paragraph 5 of this Article to an authorised CBAM declarant or to another operator. ’,	‘ An operator may disclose the information on the conditions for the use of actual emissions, for the relevant combinations of goods and origins pursuant to Article 6(7), the verification of embedded emissions and the carbon price paid in a third country referred to in paragraph 5 of this Article to an authorised CBAM declarant or to another operator. ’,	
Article 1, first paragraph, point (8)(d)				
129	(d) in paragraph 7, the second sentence is replaced by the following:	(d) in paragraph 7, the second sentence is replaced by the following:	(d) in paragraph 7, the second sentence is replaced by the following:	
Article 1, first paragraph, point (8)(d), amending provision, first paragraph				
130	‘	‘	‘	

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	The operator may disclose to the authorised CBAM declarant only a summary of the information contained in paragraph 5, points (a), (b), (c) and (e). The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	The operator may disclose to the authorised CBAM declarant only a summary of the information contained in paragraph 5, points (a), (b), (c) and (e). The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	The operator may disclose to the authorised CBAM declarant only a summary of the information contained in paragraph 5, points (a), (b), (c) and (e). The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	
Article 1, first paragraph, point (8)(d), amending provision, second paragraph				
131	Where the authorised CBAM declarant chooses to submit the CBAM declaration on the basis of this disclosed information, the authorised CBAM declarant shall remain responsible for surrendering the correct number of CBAM certificates pursuant to Article 22(1).; ,	Where the authorised CBAM declarant chooses to submit the CBAM declaration on the basis of this disclosed information, the authorised CBAM declarant shall remain responsible for surrendering the correct number of CBAM certificates pursuant to Article 22(1).; ,	Where the authorised CBAM declarant chooses to submit the CBAM declaration on the basis of this disclosed information, the authorised CBAM declarant shall remain responsible for surrendering the correct number of CBAM certificates pursuant to Article 22(1).; ,	
Article 1, first paragraph, point (8a), first subparagraph				
131a		***(8a) the following Article is inserted:***		
Article 1, first paragraph, point (8a), second subparagraph				
131b		***'Article 10b*** ***1. The Union shall facilitate the effective implementation of this Regulation by providing technical assistance, when necessary, to developing countries with special interest to LDCs.*** ***2. The Commission shall develop a***		

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		comprehensive framework of technical assistance, using existing instruments, aimed at supporting competent authorities in developing countries in relation to: ***(a) facilitating compliance with the requirements for the monitoring, reporting and verification (MRV) of embedded emissions in goods covered by this Regulation as well as the alignment of MRV practices globally*** ***(b) the development and implementation of reliable emissions accounting systems consistent with Union methodologies;*** ***(c) the collection, management and transmission of emissions data required for CBAM reporting and the use of digital tools made available under this Regulation; and*** ***(d) the development of regulatory and institutional capacity relevant to carbon pricing or equivalent climate policy instruments, with a view to fostering the interoperability of carbon pricing systems.*** ***3. Technical assistance may include, inter alia:*** ***(a) capacity-building assistance and training for public authorities and private operators, including through the Technical Assistance and Information Exchange***		

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		(TAIEX) tool; ***(b) the provision of methodological guidance, digital tools and technical documentation necessary for the calculation and reporting of embedded emissions;*** ***(c) structured dialogues, roadmaps, institutional cooperation and exchange of best practices with competent authorities in third countries;*** ***(d) targeted support for the establishment or strengthening of domestic emissions monitoring and verification systems;';***		
Article 1, first paragraph, point (8b), first subparagraph				
131c		***(8b) the following Article is inserted:***		
Article 1, first paragraph, point (8b), second subparagraph				
131d		***'Article 10 c*** ***International cooperation on carbon pricing*** ***1. The Commission shall proactively engage with third countries and international organisations to promote carbon pricing policies, enhance transparency and mutual understanding on the CBAM, and encourage collaborative solutions to technical and policy concerns raised by third countries.*** ***2. The Commission shall engage constructively with international***		

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		coalitions and initiatives that seek to advance multilateral action on industrial decarbonisation and carbon pricing. ***3. The Commission shall report every three years to the European Parliament and to the Council.';***		
Article 1, first paragraph, point (8c), first subparagraph				
131e		***(8c) Article 11 is amended as follows:***		
Article 1, first paragraph, point (8c), second subparagraph				
131f		***(a) the following paragraph is added:*** ***'3a. The EU customs authority (EUCA) shall oversee and support effective coordination between the competent authorities and their customs authorities, ensuring the customs authorities can perform their functions and duties, as referred to in Article 25 of this Regulation.';***		
Article 1, first paragraph, point (8d), first subparagraph				
131g		***(8d) Article 12 is replaced by the following:***		
Article 1, first paragraph, point (8d), second subparagraph				
131h		***'Commission*** ***In addition to the other tasks that it exercises under this Regulation, the Commission shall assist the***		

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		competent authorities in carrying out their functions and duties under this Regulation and shall coordinate their activities by supporting the exchange of, and issuing guidelines on, best practices within the scope of this Regulation, and by promoting an adequate exchange of information and cooperation between competent authorities as well as between competent authorities and the Commission. ***The Commission shall support the consistent implementation and enforcement of this Regulation by facilitating training, technical assistance and capacity-building for competent authorities and customs authorities, including on the use of the CBAM registry, verified information, risk analysis and anti-circumvention measures. That support may be provided through Technical Support Instrument and flagship projects.';***		
Article 1, first paragraph, point (9)				
132	(9) Article 17 is amended as follows:	(9) Article 17 is amended as follows:	(9) Article 17 is amended as follows:	
Article 1, first paragraph, point (9)(-a)				
132a			**(-a)in paragraph 2, point (b) is replaced by the following:**	
Article 1, first paragraph, point (9)(-a), amending provision, point (a)				

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132b			‘ **(b) the applicant demonstrates its financial and operational capacity to fulfil its obligations under this Regulation or, if so required by the competent authority, provides a guarantee in accordance with paragraph 5a of this Article.** ’	
Article 1, first paragraph, point (9)(a)				
133	(a) the following paragraph 5a is inserted:	(a) the following paragraph 5a is inserted:	(a) the following paragraph 5a is inserted:	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), first subparagraph				
134	‘ 5a. By way of derogation from paragraph 5, where the competent authority finds that the applicant or the authorised CBAM declarant does not demonstrate its financial capacity to fulfil its obligations under this Regulation, including by failing to comply with the requirement set out in Article 22(2), the competent authority may require the provision of a guarantee.	‘ 5a. By way of derogation from paragraph 5, where the competent authority finds that the applicant or the authorised CBAM declarant does not demonstrate its financial capacity to fulfil its obligations under this Regulation, including by failing to comply with the requirement set out in Article 22(2), the competent authority may require the provision of a guarantee.	‘ 5a. By way of derogation from paragraph 5, where the competent authority finds that the applicant or the authorised CBAM declarant does not demonstrate its financial capacity to fulfil its obligations under this Regulation, including by failing to comply with the requirement set out in Article 22(2), the competent authority may require the provision of a guarantee.	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), second subparagraph				
135	The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to	The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to	The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to	

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	surrender in accordance with Article 22 in respect of one of the following:	surrender in accordance with Article 22 in respect of one of the following:	surrender in accordance with Article 22 in respect of one of the following:	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), second subparagraph, point (a)				
136	(a) imports of goods reported in accordance with Article 5(5), point (g);	(a) imports of goods reported in accordance with Article 5(5), point (g);	(a) imports of goods reported in accordance with Article 5(5), point (g);	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), second subparagraph, point (b)				
137	(b) the amount of imported goods declared in the customs declaration and other relevant information available to the competent authority from the previous two calendar years; or	(b) the amount of imported goods declared in the customs declaration and other relevant information available to the competent authority from the previous two calendar years; or	(b) the amount of imported goods declared in the customs declaration and other relevant information available to the competent authority from the previous two calendar years; or	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), second subparagraph, point (c)				
138	(c) an estimation as if the single mass-based threshold were exceeded by an average corresponding to the relevant sectors covered by this Regulation.	(c) an estimation as if the single mass-based threshold were exceeded by an average corresponding to the relevant sectors covered by this Regulation.	(c) an estimation ~~as if the single mass-based~~**, based on the value of the** threshold ~~were exceeded by an average corresponding to ther~~**referred to in point 1 of Annex VII of this Regulation, for one or more** relevant sectors covered by this Regulation~~.~~ **and a total of embedded emissions, chosen by the competent authority.**	
Article 1, first paragraph, point (9)(a), amending provision, numbered paragraph (5a), third subparagraph				
139	The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.;	The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.;	The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.;	

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	’	’	’	
Article 1, first paragraph, point (9)(b)				
140	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), first subparagraph				
141	‘ 7.Where a guarantee is required in accordance with paragraph 5, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22.	‘ 7.Where a guarantee is required in accordance with paragraph 5, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22.	‘ 7.Where a guarantee is required in accordance with paragraph 5, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22.	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), second subparagraph				
142	Where a guarantee is required in accordance with paragraph 5a, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22. Notwithstanding the foregoing, the competent authority may decide to extend the duration of the guarantee where such extension is duly justified.	Where a guarantee is required in accordance with paragraph 5a, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22. Notwithstanding the foregoing, the competent authority may decide to extend the duration of the guarantee where such extension is duly justified.	Where a guarantee is required in accordance with paragraph 5a, the competent authority shall release the guarantee immediately after 30 September of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22. Notwithstanding the foregoing, the competent authority may decide to extend the duration of the guarantee **by requesting the authorised CBAM declarant to extend the validity of the guarantee or replacing the initial guarantee,** where such extension is	

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			duly justified.	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), third subparagraph				
143	Where the authorised CBAM declarant does not surrender the sufficient amount of CBAM certificates in accordance with Article 22 and following a decision in accordance with Article 19(5), the competent authority shall use the provided guarantee to recover the outstanding financial adjustment.	Where the authorised CBAM declarant does not surrender the sufficient amount of CBAM certificates in accordance with Article 22 and following a decision in accordance with Article 19(5), the competent authority shall use the provided guarantee to recover the outstanding financial adjustment.	~~Where the authorised CBAM declarant does not surrender the sufficient amount of CBAM certificates in accordance with Article 22 and following a decision in accordance with Article 19(5),~~ The competent authority shall use the provided guarantee to recover the outstanding financial adjustment~~.~~**, where:**	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), third subparagraph, point (a)				
143a			**(a) the authorised CBAM declarant does not surrender the sufficient amount of CBAM certificates in accordance with Article 22 and following a decision in accordance with Article 19(5), or;**	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), third subparagraph, point (b), first subparagraph				
143b			**(b) the authorised CBAM declarant does not comply with the obligation to ensure sufficient number of CBAM certificates on its account referred to Article 22(2).**	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (7), fourth subparagraph				
144	The competent authority shall determine the amount to recover based on the number of certificates	The competent authority shall determine the amount to recover based on the number of certificates	The competent authority shall determine the amount to recover based on the number of certificates	

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	that should have been surrendered and the price of certificates on the date where the decision was taken.; ,	that should have been surrendered and the price of certificates on the date where the decision was taken.; ,	that should have been surrendered **or that should have been on the account** and the **yearly average** price of **the CBAM** certificates ~~on the date where the decision was taken~~**for the calendar year of the submitted CBAM declaration**.; ,	
Article 1, first paragraph, point (9)(c)				
144a			**(c) in paragraph 10, point (b) is replaced by the following:**	
Article 1, first paragraph, point (9)(ba), amending provision, point (b)				
144b			‘ **(b) the application of the guarantee referred to in paragraphs 5, 5a, 6 and 7 of this Article, including detailed rules on the currency conversions, the arrangements for the recovery of the outstanding financial adjustment, detailed rules for calculating the guarantee referred to in paragraphs 5 and 5a of this Article on the price of CBAM certificates, and the calculation of the yearly price of the CBAM certificates referred to in paragraph 7.** ,	
Article 1, first paragraph, point (10)				

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145	(10) in Article 18(3), the following sentence is added:	(10) in Article 18(3), the following sentence is added:	(10) in Article 18(3), the following sentence is added:	
Article 1, first paragraph, point (10), amending provision, first paragraph				
146	‘ Those delegated acts shall also specify the verification procedures to be used by verifiers.; ,	‘ Those delegated acts shall also specify the verification procedures to be used by verifiers.; ,	‘ Those delegated acts shall also specify the verification procedures to be used by verifiers**, as well as harmonised standards to be followed**.; ,	
Article 1, first paragraph, point (11)				
147	(11) in Article 19, the following paragraph 2a is inserted:	(11) in Article 19, the following paragraph 2a is inserted:	(11) in Article 19, the following paragraph 2a is inserted:	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2a)				
148	‘ 2a. Where the embedded emissions are determined on the basis of actual emissions, the Commission or the competent authority of the Member State where the CBAM declarant is established may, as part of the review of the CBAM declaration, request the authorised CBAM declarant to provide evidence that the goods imported were produced at the installation referred to in the CBAM declaration.; ,	‘ 2a. Where the embedded emissions are determined on the basis of actual emissions, the Commission or the competent authority of the Member State where the CBAM declarant is established may, as part of the review of the CBAM declaration, request the authorised CBAM declarant to provide evidence that the goods imported were produced at the installation referred to in the CBAM declaration.~~:~~ ***Where relevant, the evidence on the installation of “melt and pour” shall be provided by means of a mill certificate.*** ,	‘ 2a. Where the embedded emissions are determined on the basis of actual emissions, the Commission or the competent authority of the Member State where the CBAM declarant is established may, as part of the review of the CBAM declaration, request the authorised CBAM declarant to provide evidence that the goods imported were produced at the installation **and at the actual time of production** referred to in the CBAM declaration.**’**; ,	

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Article 1, first paragraph, point (12)				
149	(12) Article 21 is amended as follows:	(12) Article 21 is amended as follows:	(12) Article 21 is amended as follows:	
Article 1, first paragraph, point (12)(a)				
150	(a) in paragraph 1, the second subparagraph is replaced by the following:	(a) in paragraph 1, the second subparagraph is replaced by the following:	(a) in paragraph 1, the second subparagraph is replaced by the following:	
Article 1, first paragraph, point (12)(a), amending provision, first paragraph				
151	‘For those calendar weeks in which there is no auction on the auction platform, the price of CBAM certificates shall be the average of the closing prices of EU ETS allowances of the last week in which auctions on the auction platform took place. For those calendar weeks in which only one auction takes place on the auction platform, the price of CBAM certificates shall be the average of that closing price and the closing prices of the last week in which several auctions took place on the auction platform.;’	‘For those calendar weeks in which there is no auction on the auction platform, the price of CBAM certificates shall be the average of the closing prices of EU ETS allowances of the last week in which auctions on the auction platform took place. For those calendar weeks in which only one auction takes place on the auction platform, the price of CBAM certificates shall be the average of that closing price and the closing prices of the last week in which several auctions took place on the auction platform.;’	‘For those calendar weeks in which there is no auction on the auction platform, the price of CBAM certificates shall be the average of the closing prices of EU ETS allowances of the last week in which auctions on the auction platform took place. For those calendar weeks in which only one auction takes place on the auction platform, the price of CBAM certificates shall be the average of that closing price and the closing prices of the last week in which several auctions took place on the auction platform.;’	
Article 1, first paragraph, point (12)(b)				
152	(b) in paragraph 2, the first sentence is replaced by the following:	(b) in paragraph 2, the first sentence is replaced by the following:	(b) in paragraph 2, the first sentence is replaced by the following:	
Article 1, first paragraph, point (12)(b), amending provision, first paragraph				

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153	‘ The Commission shall publish the price of CBAM certificates on its website or in any other appropriate manner on the first working day of the following calendar week.; ,	‘ The Commission shall publish the price of CBAM certificates on its website or in any other appropriate manner on the first working day of the following calendar week.; ,	‘ The Commission shall publish the price of CBAM certificates on its website or in any other appropriate manner on the first working day of the following calendar week.; ,	
Article 1, first paragraph, point (13)				
154	(13) in Article 22(2), the following subparagraph is added:	(13) in Article 22(2), the following subparagraph is added:	(13) in Article 22(2), the following ~~subparagraph is~~**subparagraphs are** added:	
Article 1, first paragraph, point (13), amending provision, first paragraph -a				
154a			‘ **For the year 2027, to calculate their quarterly obligation referred to in this paragraph, authorised CBAM declarants may use the actual embedded emissions data from 2026 as declared in accordance with Article 6 and verified in accordance with Article 8. Before they submit their annual declaration in 2027 for the year 2026, authorised CBAM declarants may use the actual embedded emissions data from 2026 including where pending verification.**	
Article 1, first paragraph, point (13), amending provision, first paragraph				
155	‘ From 2028, the calculation referred	‘ From 2028, the calculation referred	From 2028, the calculation referred to in the first subparagraph shall be	

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	to in the first subparagraph shall be based only on CBAM certificates purchased by the authorised CBAM declarant during that same year.; ,	to in the first subparagraph shall be based only on CBAM certificates purchased by the authorised CBAM declarant during that same year.; ,	based only on CBAM certificates purchased by the authorised CBAM declarant during ~~that same year~~**the year for which the calculation is being performed**.'; ,	
Article 1, first paragraph, point (14)				
156	(14) in Article 23(1), second subparagraph, the first sentence is replaced by the following:	(14) in Article 23(1), second subparagraph, the first sentence is replaced by the following:	(14) ~~in Article 23(1), second subparagraph, the first sentence is replaced by the following:~~	
Article 1, first paragraph, point (14), amending provision, first paragraph				
157	‘ The excess CBAM certificates shall be repurchased through the common central platform referred to in Article 20.; ,	‘ The excess CBAM certificates shall be repurchased through the common central platform referred to in Article 20. ***Repayment for repurchased certificates shall be disbursed to the authorised CBAM declarant by 31 December of the same year at the latest***; ,	‘ ~~The excess CBAM certificates shall be repurchased through the common central platform referred to in Article 20.;~~ ,	
Article 1, first paragraph, point (15)				
158	(15) Article 25 is amended as follows:	(15) Article 25 is amended as follows:	(15) Article 25 is amended as follows:	
Article 1, first paragraph, point (15)(a)				
159	(a) paragraph 2 is replaced by the following:	(a) paragraph 2 is replaced by the following:	(a) paragraph 2 is replaced by the following:	
Article 1, first paragraph, point (15)(a), amending provision, numbered paragraph (2), first subparagraph				
160	‘	‘	‘	

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	2.The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the Commission specific information on the goods declared for importation. That information shall include the EORI number or the form of identification declared in accordance with Article 6(2) of Delegated Regulation (EU) 2015/2446, of the importer or of the authorised CBAM declarant as well as the CBAM account number of the authorised CBAM declarant, the eight-digit CN code of the goods, the quantity, the country of origin, the date of the customs declaration and the customs procedure, as well as any other data relevant for compliance with this Regulation, including, where applicable, bills of discharge, re-export declarations and equivalent customs documentation. Where the importer has no EORI number, the customs authorities shall also communicate the name, address and, where available, contact information of the importer to the Commission.	2.The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the Commission specific information on the goods declared for importation. That information shall include the EORI number or the form of identification declared in accordance with Article 6(2) of Delegated Regulation (EU) 2015/2446, of the importer or of the authorised CBAM declarant as well as the CBAM account number of the authorised CBAM declarant, the eight-digit CN code of the goods, the quantity, the country of origin, the date of the customs declaration and the customs procedure, as well as any other data relevant for compliance with this Regulation, including, where applicable, bills of discharge, re-export declarations and equivalent customs documentation. Where the importer has no EORI number, the customs authorities shall also communicate the name, address and, where available, contact information of the importer to the Commission.	2.The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the Commission specific information on the goods ~~declared for importation~~**released for free circulation into the customs territory of the Union**. That information shall include the EORI number or the form of identification declared in accordance with Article 6(2) of Delegated Regulation (EU) 2015/2446, of the importer or of the authorised CBAM declarant as well as the CBAM account number of the authorised CBAM declarant, the eight-digit CN code of the goods, the quantity, the country of origin, the date of the customs declaration and the customs procedure~~, as well as any other data relevant for compliance with this Regulation, including, where applicable, bills of discharge, re-export declarations and equivalent customs documentation~~. Where the importer has no EORI number, the customs authorities shall also communicate the name, address and, where available, contact information of the importer to the Commission.	
Article 1, first paragraph, point (15)(a), amending provision, numbered paragraph (2), first subparagraph a				

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160a			**The customs authorities shall communicate upon request by the Commission or the competent authority any other data relevant for compliance with this Regulation, including, where applicable, bills of discharge, re-export declarations, receipt declarations and any customs documentation that are relevant for monitoring compliance with Articles 2(1), 2(2) and 2a.**	
Article 1, first paragraph, point (15)(a), amending provision, numbered paragraph (2), second subparagraph				
161	The CBAM account number provided in the customs declaration or any other relevant document when declaring goods listed in Annex I or processed products obtained from such goods for importation, shall determine the authorised CBAM declarant assuming the obligations set out in this Regulation.; ,	The CBAM account number provided in the customs declaration or any other relevant document when declaring goods listed in Annex I or processed products obtained from such goods for importation, shall determine the authorised CBAM declarant assuming the obligations set out in this Regulation.; ,	The CBAM account number provided in the customs declaration or any other relevant document when declaring goods listed in Annex I or processed products obtained from such goods for importation, shall determine the authorised CBAM declarant assuming the obligations set out in this Regulation.; ,	
Article 1, first paragraph, point (15)(b)				
162	(b) in paragraph 3, the following subparagraph is added:	(b) in paragraph 3, the following subparagraph is added:	(b) in paragraph 3, the following subparagraph is added:	
Article 1, first paragraph, point (15)(b), amending provision, first paragraph				
163	‘ Where the competent authority considers that the information is incorrect or inaccurate, the	‘ Where the competent authority considers that the information is incorrect or inaccurate, the	‘ Where the competent authority considers that the information is incorrect or inaccurate, the	

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	competent authority may request the customs authorities or the Commission to verify the correctness or the accuracy of that information.; ,	competent authority may request the customs authorities or the Commission to verify the correctness or the accuracy of that information.; ,	competent authority may request the customs authorities or the Commission to ~~verify~~**validate** the correctness or the accuracy of that information.; ,	
Article 1, first paragraph, point (15)(c)				
164	(c) in paragraph 6, the first sentence is replaced by the following:	(c) in paragraph 6, the first sentence is replaced by the following:	(c) in paragraph 6, the first sentence is replaced by the following:	
Article 1, first paragraph, point (15)(c), amending provision, first paragraph				
165	‘ The Commission is empowered to adopt implementing acts defining the scope of information and the periodicity, timing and means for communicating that information pursuant to paragraphs 2 and 3 of this Article.; ,	‘ The Commission is empowered to adopt implementing acts defining the scope of information and the periodicity, timing and means for communicating that information pursuant to paragraphs 2 and 3 of this Article.; ,	‘ The Commission is empowered to adopt implementing acts defining the scope of information and the periodicity, timing and means for communicating that information pursuant to paragraphs 2 and 3 of this Article.; ,	
Article 1, first paragraph, point (15)(d)				
166	(d) the following paragraph 7 is added:	(d) the following paragraph 7 is added:	(d) the following paragraph 7 is added:	
Article 1, first paragraph, point (15)(d), amending provision, numbered paragraph (7)				
167	‘ 7.The Commission is empowered to adopt implementing acts to identify the material and chemical compositions of goods listed in Annex I. Those implementing acts shall be adopted in accordance with	‘ 7.The Commission is empowered to adopt implementing acts to identify the material and chemical compositions***, rules for laboratory sampling procedures to be carried out by national custom authorities,***	‘ 7.The Commission is empowered to adopt implementing acts to identify the material and chemical compositions of goods listed in Annex I. Those implementing acts shall be adopted in accordance with	

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	the examination procedure referred to in Article 29(2).; ,	***as well as the requirement to use TARIC codes in addition to CN codes,*** of goods listed in Annex I. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).; ,	the examination procedure referred to in Article 29(2).; ,	
Article 1, first paragraph, point (15a), first subparagraph				
167a		***(15a) the following Article is inserted:***		
Article 1, first paragraph, point (15a), second subparagraph				
167b		***'Article 25b*** ***Monitoring and enforcement of the single mass-based threshold for importers for distance sales*** ***1. The Commission shall monitor the imports of CBAM goods facilitated by importers for distance sales, or their appointed representatives, with a view to detecting patterns indicative of artificial splitting of transactions or other circumvention strategies aimed at falling below the de minimis threshold established in Article 2a.*** ***2. For the purposes of paragraph 1, competent authorities shall require importers for distance sales, or their***		

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		appointed representatives, to report to the competent authority of the Member State where they are registered, the aggregate value and volume of CBAM goods facilitated through distance sales transactions, irrespective of whether individual transactions fall below the threshold referred to in Article 2a.		
		3. Where the competent authority has reasonable grounds to suspect that an importer for distance sales is artificially splitting transactions or otherwise structuring its operations so as to circumvent the obligations under this Regulation, it shall notify the Commission and the customs authorities of the relevant Member States without delay.		
		4. Where circumvention is established, the importer for distance sales, or its appointed representative, shall be deemed to have assumed the status of authorised CBAM declarant with retroactive effect from the beginning of the calendar year in which the circumvention was identified, and shall be liable for the corresponding CBAM certificates for the totality of imports facilitated during that period.';		

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Article 1, first paragraph, point (15b), first subparagraph				
167c		***(15b) In Article 27(2), point a is replaced by the following:***		
Article 1, first paragraph, point (15b), second subparagraph				
167d		***'(a) slightly modifying, including by slightly processing, the goods concerned to make those goods fall under CN codes which are not listed in Annex I, except where the modification alters their essential characteristics;'***		
Article 1, first paragraph, point (16)				
168	(16) in Article 27(2), the following point (c) is added:	(16) in Article 27(2), the following ~~*point (c) is*~~***points are*** added:	(16) in Article 27(2), the following point (c) is added:	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (c)				
169	‘ (c) artificially adjusting the supply chains to make the goods benefit from lower default values.; ’	‘ (c) artificially adjusting the supply chains ~~*to make the goods benefit*~~***for the sole purpose of avoiding CBAM obligations and where such adjustment lacks any economic, commercial, operational or sustainability-related justification other than benefiting*** from lower default values.***’***; ’	‘ (c) artificially– adjusting the supply chains ~~to make the~~**by changing the country or territory where the goods underwent their last, substantial, economically justified production step for the sole purpose of making these** goods benefit from lower default values.**’**; ’	
Article 1, first paragraph, point (16a), first subparagraph				
169a		***(16a) in Article 27, the following paragraph is added:***		
Article 1, first paragraph, point (16a), second subparagraph				

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169b		***'6a. Where the Commission, taking into account the relevant data, reports and statistics, including those provided by customs authorities, has sufficient reasons to believe that the circumstances referred to in paragraph 2, point (c), of this Article, are occurring by way of an established pattern, it is empowered to adopt delegated acts in accordance with Article 28 to temporarily apply the default values for the third country where most of the production takes place in terms of input material (precursors) contained in the imported goods, or to temporarily apply the default values of the third country where production used to originate from before the artificial adjustment of the supply chain started.';***		
Article 1, first paragraph, point (17)				
170	(17) the following Article 27a is inserted:	*deleted*	*(17)* the following Article 27a is inserted:	
Article 1, first paragraph, point (17), amending provision, first paragraph				
171	‘ Article 27a	*deleted*	‘ Article 27a	
Article 1, first paragraph, point (17), amending provision, second paragraph				
172	Serious and unforeseen circumstances	*deleted*	~~Serious and unforeseen circumstances~~**Temporary exemption procedure**	

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Article 1, first paragraph, point (17), amending provision, third paragraph				
173	The Commission shall monitor the situation at Union level with a view to monitoring the impact of the CBAM on the Union internal market. Where the Commission, taking into account the relevant evidence, considers that the inclusion of a good in Annex I causes severe harm to the Union internal market due to serious and unforeseen circumstances related to the impact on the prices of goods, it is empowered to adopt delegated acts in accordance with Article 28 to remove this good from Annex I until those serious and unforeseeable circumstances have passed.; ,	*deleted*	**1.**The Commission shall monitor the situation at Union level with a view to ~~monitoring~~**assessing** the impact of the CBAM on the Union internal market. ~~Where the Commission, taking into account the relevant evidence, considers that the inclusion of a good in Annex I causes severe harm to the Union internal market due to serious and unforeseen circumstances related to the impact on the prices of goods, it is empowered to adopt delegated acts in accordance with Article 28 to remove this good from Annex I until those serious and unforeseeable circumstances have passed.~~;	
Article 1, first paragraph, point (17), amending provision, paragraph 2				
173a			**2.Where the Commission determines that the inclusion of certain goods in Annex I, due to unforeseen and serious circumstances, severely harms the internal market of the Union, including by disrupting supply chains or distorting price formation, and that less intrusive measures would not be appropriate, it shall adopt an implementing act to initiate the procedure for a temporary**	

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			exemption in accordance with the examination procedure referred to in Article 29(2) of this Regulation. The Commission shall inform the European Parliament and the Council of the adoption of that implementing act.	
Article 1, first paragraph, point (17), amending provision, paragraph 3				
173b			**3.When proposing the implementing act referred to in paragraph 2, the Commission shall provide sufficient grounds to initiate a temporary exemption procedure and shall, in particular lay out, those serious and unforeseen circumstances and their impact on the Union internal market, clear and objective criteria justifying a potential exemption, and a detailed explanation why less intrusive measures would not be sufficient for a certain CBAM good. To that end, the Commission shall gather and evaluate any necessary information, including relevant and objective evidence provided by third parties.**	
Article 1, first paragraph, point (17), amending provision, paragraph 3a				
173c			**3a. The criteria referred to in paragraph 3 shall include at least the following:**	
Article 1, first paragraph, point (17), amending provision, paragraph 3a, point (a)				

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173d			**(a) a sustained price increase (without taking into account the CBAM financial liability), where the average import price expressed in constant prices of a good for which the EU has import dependency has increased by more than 50% compared to the average import price of the same CBAM good over the previous ten years;**	
Article 1, first paragraph, point (17), amending provision, paragraph 3a, point (b)				
173e			**(b) for a price increase to be sustained, it should be observed over a period of at least six months.**	
Article 1, first paragraph, point (17), amending provision, paragraph 4				
173f			**4.Within three months from the entry into force of the implementing act referred to in paragraph 2, the Commission may decide to temporarily exempt certain goods included in Annex I from the obligations under this Regulation. For that purpose, the Commission is empowered to adopt delegated acts to amend Annex I, in accordance with the procedure provided for in Article 28a. This amendment shall temporarily exempt certain goods included in Annex I from the obligations under this Regulation.**	
Article 1, first paragraph, point (17), amending provision, paragraph 5				

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173g			**5.The implementing act referred to in paragraph 2 shall expire after three months from the date of its entry into force.**	
Article 1, first paragraph, point (17), amending provision, paragraph 6, first subparagraph				
173h			**6.The temporary exemption shall apply to a full calendar year. If the delegated acts referred to in paragraph 4 are adopted by 30 June, the temporary exemption shall apply from 1 January until 31 December of that calendar year. If the delegated acts referred to in paragraph 4 are adopted after 30 June, they shall apply from 1 January until 31 December of the next calendar year.**	
Article 1, first paragraph, point (17), amending provision, paragraph 6, second subparagraph				
173i			**During the period of validity of the exemption, the reduction of free allocation under Article 10a of Directive 2003/87/EC shall not apply to installations covered by that Directive for the share of their production covered by the exempted goods. These installations shall not be prevented from receiving, where applicable, compensation for indirect emission costs.**	
Article 1, first paragraph, point (17), amending provision, paragraph 7				
173j			**7.The amendment shall take the form of a footnote inserted next to**	

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			the relevant goods referred to in Annex I. The footnote shall state that the CBAM shall not apply to the goods in question and specify the year or years of the exemption. Goods shall not be exempted for more than two years under the same serious and unforeseen circumstances. Once the exemption period ends, the Commission shall remove the footnote and promptly publish information about the deletion in the Official Journal of the European Union.	
Article 1, first paragraph, point (17), amending provision, paragraph 8				
173k			**8.Imported goods that are subject to the temporary exemption shall be exempted from the obligations under this Regulation. The CBAM certificates purchased pursuant to Article 22(2) for goods subject to the temporary exemption may be repurchased in accordance with Article 23(1). However, the limit referred to in Article 23(2) shall not apply to these CBAM certificates. The Commission may adopt implementing acts further specifying the application of the temporary exemption. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.**	

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Article 1, first paragraph, point (17), amending provision, third paragraph j				
173l			**9.Before a delegated act adopted under this Article expires, the Commission may submit a legislative proposal to amend this Regulation and remove certain goods from Annex I.';** ,	
Article 1, first paragraph, point (18)				
174	(18) Article 28 is amended as follows:	(18) Article 28 is amended as follows:	(18) Article 28 is amended as follows:	
Article 1, first paragraph, point (18)(a)				
175	(a) paragraphs 2 and 3 are replaced by the following:	(a) paragraphs 2 and 3 are replaced by the following:	(a) paragraphs 2 and 3 are replaced by the following:	
Article 1, first paragraph, point (18)(a), amending provision, numbered paragraph (2)				
176	' 2.The power to adopt delegated acts referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a shall be conferred on the Commission for a period of five years from [date of entry into force of this amending Regulation]. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European	' 2.The power to adopt delegated acts referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and ~~*Article 27a*~~ shall be conferred on the Commission for a period of five years from [date of entry into force of this amending Regulation]. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European	' 2.The power to adopt delegated acts referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a shall be conferred on the Commission for a period of five years from [date of entry into force of this amending Regulation]. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European	

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	Parliament or the Council opposes such extension not later than three months before the end of each period.	Parliament or the Council opposes such extension not later than three months before the end of each period.	Parliament or the Council opposes such extension not later than three months before the end of each period.	
Article 1, first paragraph, point (18)(a), amending provision, numbered paragraph (3)				
177	3.The delegation of power referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a may be revoked at any time by the European Parliament or by the Council.; ,	3.The delegation of power referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), ***and*** Article 27(6) ~~*and Article 27a*~~ may be revoked at any time by the European Parliament or by the Council.; ,	3.The delegation of power referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a may be revoked at any time by the European Parliament or by the Council.; ,	
Article 1, first paragraph, point (18)(b)				
178	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	
Article 1, first paragraph, point (18)(b), amending provision, numbered paragraph (7)				
179	‘ 7.A delegated act adopted pursuant to Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed	‘ 7.A delegated act adopted pursuant to Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), ***and*** Article 27(6) ~~*and Article 27a*~~ shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed	‘ 7.A delegated act adopted pursuant to Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and Article 27a shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed	

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	the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.; ,	the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.; ,	the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.; ,	
Article 1, first paragraph, point (19)				
180	(19) the following Article 28a is inserted:	*deleted*	*(19)* the following Article 28a is inserted:	
Article 1, first paragraph, point (19), amending provision, first paragraph				
181	‘ Article 28	*deleted*	‘ Article ~~28~~**28a**	
Article 1, first paragraph, point (19), amending provision, second paragraph				
182	Urgency procedure	*deleted*	Urgency procedure	
Article 1, first paragraph, point (19), amending provision, numbered paragraph (1)				
183	1.Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.	*deleted*	*1.*Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.	
Article 1, first paragraph, point (19), amending provision, numbered paragraph (2)				
184	2.Either the European Parliament or		2.Either the European Parliament or	

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	the Council may object to a delegated act in accordance with the procedure referred to in paragraph 7 of Article 28. In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the European Parliament or by the Council.; ,	*deleted*	the Council may object to a delegated act in accordance with the procedure referred to in ~~paragraph 7 of~~ Article ~~28~~28**(7)**. In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the European Parliament or by the Council.; ,	
Article 1, first paragraph, point (20)				
185	(20) in Article 30(6), the second subparagraph is replaced by the following:	(20) in Article 30(6), the second subparagraph is replaced by the following:	(20) ~~in~~ Article ~~30(6), the second subparagraph is replaced by the following~~**30 is amended as follows**:	
Article 1, first paragraph, point (20)(a)				
185a			**(a) paragraph 3 is replaced by the following:**	
Article 1, first paragraph, point (20)(a), amending provision, paragraph 3				
185b			‘ **At least one year before the end of the transitional period and at least once a year starting on January 1, 2028, the Commission shall, in consultation with relevant stakeholders, present a report to the European Parliament and to the Council that identifies products further down the value chain of the goods listed in Annex I that it recommends to be considered for inclusion within the scope of this Regulation. To that**	

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			end, the Commission shall develop, in a timely manner, a methodology that should be based, among others, on relevance in terms of cumulated greenhouse gas emissions and risk of carbon leakage, substitutability of goods and should take into account the critical and strategic role of the good in the ecological and energy transition. ,	
Article 1, first paragraph, point (20)(b)				
185c			**(b) in paragraph 6, the second subparagraph is replaced by the following:**	
Article 1, first paragraph, point (20), amending provision, first paragraph				
186	‘ Before 1 January 2028, as well as every two years thereafter, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation and functioning of the CBAM. This report may, where appropriate, be accompanied by a legislative proposal or implementing or delegated acts adopted pursuant to this Regulation. The report shall contain at least the following:	‘ Before 1 January 2028, as well as every two years thereafter, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation and functioning of the CBAM. This report may, where appropriate, be accompanied by a legislative proposal or implementing or delegated acts adopted pursuant to this Regulation. The report shall contain at least the following:	‘ Before 1 January 2028, as well as every two years thereafter, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation and functioning of the CBAM. This report may, where appropriate, be accompanied by a legislative proposal or implementing or delegated acts adopted pursuant to this Regulation. The report shall contain at least the following:	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)				
187	(a) an assessment of the impact of	(a) an assessment of the impact of	(a) an assessment of the impact of	

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	the CBAM on:	the CBAM on:	the CBAM on:	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(i)				
188	(i) carbon leakage, including in relation to exports;	(i) carbon leakage, including in relation to exports;	(i) carbon leakage, including in relation to exports;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(ii)				
189	(ii) the sectors covered;	(ii) the sectors covered;	(ii) the sectors covered;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(iii)				
190	(iii) internal market, economic and territorial impact throughout the Union;	(iii) internal market, economic and territorial impact throughout the Union;	(iii) internal market, economic and territorial impact throughout the Union;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(iv)				
191	(iv) inflation and the price of commodities;	(iv) inflation and the price of commodities;	(iv) inflation and the price of commodities **and the availability of raw materials**;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(v)				
192	(v) the effect on industries using goods listed in Annex I;	(v) the effect on industries using goods listed in Annex I;	(v) the effect on industries using goods listed in Annex I;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(vi)				
193	(vi) international trade, including resource shuffling; and	(vi) international trade, including resource shuffling; and	(vi) international trade, including resource shuffling; and	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (a)(vii)				
194	(vii) LDCs.	(vii) ***developing countries with special interest to LDCs, particularly as regards impacts on trade flows, participation in global value chains, employment, fiscal revenues, and compliance challenges, as well as any unintended environmental impacts;***	(vii) LDCs.	

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		and ~~*LDCs.*~~		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)				
195	(b) an assessment of:	(b) an assessment of:	(b) an assessment of:	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(i)				
196	(i) the governance system, including an assessment of the implementation and administration of the guarantees and the authorisation of CBAM declarants by Member States;	(i) the governance system, including an assessment of the implementation and administration of the guarantees and the authorisation of CBAM declarants by Member States;	(i) the governance system, including an assessment of the implementation and administration of the guarantees and the authorisation of CBAM declarants by Member States;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(ii)				
197	(ii) the scope of this Regulation, including of the possibility to extend the scope of this Regulation to additional goods at risk of carbon leakage;	(ii) the scope of this Regulation, including of the possibility to extend the scope of this Regulation to additional goods at risk of carbon leakage; ***such as chemicals and petrochemicals, and newly split Combined Nomenclature (CN) codes that orginate from CN codes listed in Annexes I and VIII to this Regulation;***	(ii) the scope of this Regulation, including of the possibility to extend the scope of this Regulation to additional goods at risk of carbon leakage;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iia)				
197a		***(iia) the progress and outcomes of its engagement with third countries on the interoperability of carbon pricing systems and the alignment of monitoring, reporting and verification (MRV) systems.***		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iib)				
197b		***(iib) the impact of attributing emissions to pre-consumer steel***		

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		scrap as a precursor on the effectiveness of the CBAM in addressing the risk of carbon leakage, as well as the impact on the availability of scrap and recycling practices in the EU and globally;		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iic)				
197c		***(iic) the impact of the mass-based threshold for effectively addressing carbon leakage and ensuring a level playing field for CBAM covered sectors, in particular aluminium, and the appropriateness of differentiated mass-based thresholds per sector;***		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iid)				
197d		***(iid) technical and policy options for the gradual inclusion of indirect emissions into the CBAM in further sectors, including the impact of such an extension on the competitiveness and decarbonisation of energy-intensive sectors in the Union, the availability of reliable and verifiable data, the current dispersion of national indirect cost compensation measures and its implications for the uniform application of Union carbon pricing;***		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iia)				
198	(iia) the suitability of implementing	(iia) the suitability of implementing	(iia) the suitability of implementing	

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	acts and delegated acts adopted pursuant to this Regulation;	acts and delegated acts adopted pursuant to this Regulation;	acts and delegated acts adopted pursuant to this Regulation;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iib)				
199	(iib) the suitability of the methods for setting default values and the mark-up applied to the default values;	(iib) the suitability of the methods for setting default values and the mark-up applied to the default values;	(iib) the suitability of the methods for setting default values and the mark-up applied to the default values;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iii)				
200	(iii)practices of circumvention;	(iii)practices of circumvention;	(iii)practices of circumvention;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iiia)				
200a		***(iiia) the application of the inward processing procedure, as a possible practice undermining the environmental integrity of the instrument;***		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(iv)				
201	(iv)the application of penalties in Member States;	(iv)the application of penalties in Member States;	(iv)the application of penalties in Member States;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(v)				
202	(v) the application of the single mass-based threshold, including the possibility of increasing that threshold and of introducing a supplementary consignment-based threshold;	(v) the application of the single mass-based threshold, including the possibility of increasing that threshold and of introducing a supplementary consignment-based threshold;	(v) the application of the single mass-based threshold, including the possibility of increasing that threshold and of introducing a supplementary consignment-based threshold;	
Article 1, first paragraph, point (20)(b), amending provision, first paragraph, point (b)(va)				
202a			**(vi)the potential use of real-time default values for electricity;**	
Article 1, first paragraph, point (20)(b), amending provision, first paragraph, point (b)(vb)				

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202b			**(vii) the impact of attributing emissions to pre-consumer scrap as a precursor on the effectiveness of the CBAM in addressing the risk of carbon leakage, as well as the impact on the availability of scrap and recycling practices in the EU and globally.**	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (b)(va)				
202c		***(va) the possibility of redirecting revenue from the CBAM to the sectors affected by its implementation in order to mitigate its impact.***		
Article 1, first paragraph, point (20), amending provision, first paragraph, point (c)				
203	(c) results of investigations and penalties imposed;	(c) results of investigations and penalties imposed;	(c) results of investigations and penalties imposed;	
Article 1, first paragraph, point (20), amending provision, first paragraph, point (d)				
204	(d) aggregated information on the emission intensity for each country of origin for the different goods listed in Annex I.; ,	(d) aggregated information on the emission intensity for each country of origin for the different goods listed in Annex I.; ,	(d) aggregated information on the emission intensity for each country of origin for the different goods listed in Annex I.; ,	
Article 1, first paragraph, point (20a), first subparagraph				
204a		***(20a) in Article 30, paragraph 7 is replaced by the following:***		
Article 1, first paragraph, point (20a), second subparagraph				
204b		***'7. Where an unforeseeable, exceptional and unprovoked event has occurred that is outside the***		

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		control of one or more third countries subject to the CBAM, including countries which have candidate status for European Union membership or have concluded an association agreement with the European Union, and that event has destructive consequences on the economic and industrial infrastructure of such country or countries, including, resulting from prolonged military conflict, the Commission shall assess the situation and submit to the European Parliament and to the Council a report, accompanied, where appropriate, by a legislative proposal, to amend this Regulation by setting out the necessary provisional measures to address those exceptional circumstances.' ;.		
Article 1, first paragraph, point (20b), first subparagraph				
204c		***(20b) in Article 30, the following paragraph is added:***		
Article 1, first paragraph, point (20b), second subparagraph				
204d		***'8a. Where unforeseeable, exceptional and unprovoked circumstances occur that cause severe harm to the Union internal market due to serious and unforeseen disturbances related to the prices of goods covered by this Regulation, including where the***		

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		inclusion of a good in Annex I materially contributes to such disturbances, the Commission shall, as appropriate, after taking into account all relevant evidence and following an objective assessment, take the necessary action, including through legislative proposals as appropriate, to redirect the CBAM revenues generated from those goods to the sectors affected by the severe disturbances in the internal market. Such redirection shall apply for a limited period until the exceptional circumstances have ceased.';		
Article 1, first paragraph, point (21)				
205	(21) Annex I is amended in accordance with Annex I to this Regulation;	(21) Annex I is amended in accordance with Annex I to this Regulation;	(21) Annex I is amended in accordance with Annex I to this Regulation;	
Article 1, first paragraph, point (22)				
206	(22) Annex IV is amended in accordance with Annex II to this Regulation;	(22) Annex IV is amended in accordance with Annex II to this Regulation;	(22) Annex IV is amended in accordance with Annex II to this Regulation;	
Article 1, first paragraph, point (23)				
207	(23) in Annex VI, point 2 is amended as follows:	(23) in Annex VI, point 2 is amended as follows:	(23) in Annex VI, point 2 is amended as follows:	
Article 1, first paragraph, point (23)(a)				
208	(a) points (g) to (j) are deleted;	(a) points (g) to (j) are deleted;	(a) points (g) to (j) are deleted;	
Article 1, first paragraph, point (23)(b)				
209	(b) the following point (ka) is	(b) the following point (ka) is	(b) the following point (ka) is	

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	inserted:	inserted:	inserted:	
Article 1, first paragraph, point (23)(b), amending provision, numbered paragraph (ka)				
210	‘ (ka) material composition of each downstream good;; ,	‘ (ka) material composition of each downstream good;; ,	‘ (ka) material composition of each downstream good;; ,	
Article 1, first paragraph, point (24)				
211	(24) a new Annex VIII is added as set out in Annex III to this Regulation.	(24) a new Annex VIII is added as set out in Annex III to this Regulation.	(24) a new Annex VIII is added as set out in Annex III to this Regulation.	
Article 2				
212	Article 2 Entry into force and application	Article 2 Entry into force and application	Article 2 Entry into force and application	
Article 2, first paragraph				
213	This Regulation shall enter into force on the third day following that of its publication in the Official Journal of the European Union.	This Regulation shall enter into force on the third day following that of its publication in the Official Journal of the European Union.	This Regulation shall enter into force on the third day following that of its publication in the Official Journal of the European Union.	
Article 2, second paragraph				
214	Points 1 and 6 of Annex II, shall apply from 1 January 2026.	Points 1 and 6 of Annex II, shall apply from 1 January 2026.	Points 1 and 6 of Annex II, shall apply from 1 January 2026.	
Article 2, third paragraph				
215	However, Article 1(6), point (a), Article 1(8), points (a), (b) and (c), Article 1(21), (23), and (24), and point 2 of Annex II shall apply from 1 January 2028.	However, Article 1(6), point (a), Article 1(8), points (a), (b) and (c), Article 1(21), (23), and (24), and point 2 of Annex II shall apply from 1 January 2028.	However, Article 1(6), point (a), Article 1(8), points (a), (b) and (c), Article 1(21), (23), and (24), and point 2 of Annex II shall apply from 1 January 2028.	
Article 2, fourth paragraph				

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216	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	
Formula				
217	Done at Brussels,	Done at Brussels,	Done at Brussels,	
Formula				
218	For the European Parliament	For the European Parliament	For the European Parliament	
Formula				
219	The President	The President	The President	
Formula				
220	For the Council	For the Council	For the Council	
Formula				
221	The President	The President	The President	
ANNEX I				
222	ANNEX I	ANNEX I	ANNEX I	
ANNEX I, first paragraph				
223	Annex I is amended as follow:	Annex I is amended as follow:	Annex I is amended as follow:	
ANNEX I, second paragraph				
224	(1) in point 2, the table 'Iron and Steel' is replaced by the following:	(1) in point 2, the table 'Iron and Steel' is replaced by the following:	(1) in point 2, the table 'Iron and Steel' is replaced by the following:	
ANNEX I, second paragraph, amending provision, first paragraph				
225	' [Iron and steel	' [Iron and steel	' [Iron and steel	
ANNEX I, second paragraph, amending provision, Table				
226	Table		Table	This table is not included in the present

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				four-column table but is provided in a separate Word document.
ANNEX I, second paragraph, amending provision, second paragraph				
227	,	,	,	
ANNEX I, 2 paragraph				
228	(2) the following table is added:	(2) the following table is added:	(2) the following table is added:	
ANNEX I, 2 paragraph, amending provision, first paragraph				
229	‘ [Combined metal products	‘ [Combined metal products ,	‘ [Combined metal products	
ANNEX I, 2 paragraph, amending provision, Table				
230	Table		Table	This table is not included in the present four-column table but is provided in a separate Word document.
ANNEX I, 2 paragraph, amending provision, second paragraph				
231	] ,		] ,	
ANNEX II				
232	ANNEX II	ANNEX II	ANNEX II	
ANNEX II, first paragraph				
233	Annex IV is amended as follow:	Annex IV is amended as follow:	Annex IV is amended as ~~follow~~**follows**:	
ANNEX II, second paragraph				

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234	(1) in point 1, points (e) and (f) are replaced by the following:	(1) in point 1, points (e) and (f) are replaced by the following:	(1) in point 1, points (e) and (f) are replaced by the following:	
ANNEX II, second paragraph, amending provision, numbered paragraph (e)				
235	‘ (e) ‘emission factor for electricity’ means the weighted average of the CO2 intensity of the electricity produced within a geographic area;	‘ (e) ‘emission factor for electricity’ means the weighted average of the CO2 intensity of the electricity produced within a geographic area;	‘ (e) ‘emission factor for electricity’ means the weighted average of the CO2 intensity of the electricity produced within a geographic area;	
ANNEX II, second paragraph, amending provision, numbered paragraph (f)				
236	(f) ‘power purchase agreement’ means a contract under which a person agrees to purchase electricity directly from an electricity producer and that involves the physical delivery of electricity;; ,	(f) ‘power purchase agreement’ means a contract under which a person agrees to purchase electricity directly from an electricity producer and that involves the physical delivery of electricity;; ,	(f) ‘power purchase agreement’ means a contract under which a person agrees to purchase electricity directly from an electricity producer and that involves the physical delivery of electricity;; ,	
ANNEX II, 2 paragraph				
237	(2) point 3 is replaced by the following:	(2) point 3 is replaced by the following:	(2) point 3 is replaced by the following:	
ANNEX II, 2 paragraph, amending provision, first subparagraph				
238	‘ ‘For determining the specific actual embedded emissions of complex goods produced in a given installation, the following equation is to be applied:	‘ ‘For determining the specific actual embedded emissions of complex goods produced in a given installation, the following equation is to be applied:	‘ ‘For determining the specific actual embedded emissions of complex goods produced in a given installation, the following equation is to be applied:	
ANNEX II, 2 paragraph, amending provision, first subparagraph, first paragraph				
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	$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$	$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$	$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$	
ANNEX II, 2 paragraph, amending provision, second subparagraph				
240	Where:	Where:	Where:	
ANNEX II, 2 paragraph, amending provision, second subparagraph, first indent				
241	- $AttrEm_g$ are the attributed emissions of goods g;	- $AttrEm_g$ are the attributed emissions of goods g;	- $AttrEm_g$ are the attributed emissions of goods g;	
ANNEX II, 2 paragraph, amending provision, second subparagraph, second indent				
242	- AL_g is the activity level of the goods, being the quantity of goods produced in the reporting period in that installation, and	- AL_g is the activity level of the goods, being the quantity of goods produced in the reporting period in that installation, and	- AL_g is the activity level of the goods, being the quantity of goods produced in the reporting period in that installation, and	
ANNEX II, 2 paragraph, amending provision, second subparagraph, third indent				
243	- EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials (precursors) listed in Annex I and Annex VIII and originating in third countries and territories that are not exempted pursuant to Annex III, Section 1 are to be considered. The relevant EE_{InpMat} are calculated as follows:	- EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials (precursors) listed in Annex I and Annex VIII and originating in third countries and territories that are not exempted pursuant to Annex III, Section 1 are to be considered. The relevant EE_{InpMat} are calculated as follows:	- EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials (precursors) listed in Annex I and Annex VIII and originating in third countries and territories that are not exempted pursuant to Annex III, Section 1 are to be considered. The relevant EE_{InpMat} are calculated as follows:	
ANNEX II, 2 paragraph, amending provision, second subparagraph, third indent, first paragraph				
244	$EE_{InpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$	$EE_{InpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$	$EE_{InpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
ANNEX II, 2 paragraph, amending provision, third subparagraph				
245	Where:	Where:	Where:	
ANNEX II, 2 paragraph, amending provision, third subparagraph, first indent				
246	- M_i is the mass of input material (precursor) i used in the production process, and	- M_i is the mass of input material (precursor) i used in the production process, and	- M_i is the mass of input material (precursor) i used in the production process, and	
ANNEX II, 2 paragraph, amending provision, third subparagraph, second indent				
247	- SEE_i are the specific embedded emissions for the input material (precursor) i. For SEE_i the operator of the installation shall use the value of emissions resulting from the installation where the input material (precursor) was produced, provided that that installation's data can be adequately measured.	- SEE_i are the specific embedded emissions for the input material (precursor) i. For SEE_i the operator of the installation shall use the value of emissions resulting from the installation where the input material (precursor) was produced, provided that that installation's data can be adequately measured.	- SEE_i are the specific embedded emissions for the input material (precursor) i. For SEE_i the operator of the installation shall use the value of emissions resulting from the installation where the input material (precursor) was produced, provided that that installation's data can be adequately measured.	
ANNEX II, 2 paragraph, amending provision, fourth subparagraph				
248	However, for goods listed in sections 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' of Annex I, Mi is a function of the content of goods used as input materials (precursors) in the manufacturing of the good.; ,	However, for goods listed in sections 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' of Annex I, Mi is a function of the content of goods used as input materials (precursors) in the manufacturing of the good.; ,	However, for goods listed in sections 'Iron and Steel', 'Aluminium' and 'Combined Metal Goods' of Annex I, Mi is a function of the content of goods used as input materials (precursors) in the manufacturing of the good.; ,	
ANNEX II, 2 paragraph a				
248a			**(2a) point 4.1 is replaced by the following:**	
ANNEX II, 2 paragraph a, amending provision, first paragraph				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
248b			‘ **4.1. Default values referred to in Article 7(2)**	
ANNEX II, 2 paragraph a, amending provision, second paragraph				
248c			**For each of the goods listed in Annex I other than electricity that have standard default values, those values shall be set at the average emission intensity of each exporting country, and for each of these goods, increased by a proportionately designed mark-up. This mark-up shall be determined in the implementing acts adopted pursuant to Article 7(7) and shall be set at an appropriate level to ensure the environmental integrity of the CBAM, building on the most up-to-date and reliable information, including on the basis of information gathered during the transitional period. When reliable data for the exporting country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the 10 exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.**	
ANNEX II, 2 paragraph a, amending provision, third paragraph				
248d			**For each of the goods listed in**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Annex I other than electricity that have a global default value, those values shall be set at an appropriate level, balancing administrative burden and the environmental objectives of CBAM.	
ANNEX II, 2 paragraph a, amending provision, fourth paragraph				
248e			**The Commission shall monitor the administrative cost of applying actual values for goods with a global default value, and no later than 1 January 2030, as part of its report evaluate the balance between administrative burden and environmental objectives.**	
ANNEX II, 2 paragraph a, amending provision, fifth paragraph				
248f			**Whether a good has a standard or a global default value shall be determined in the implementing acts adopted pursuant to Article 7(7), based on the carbon leakage risk and the complexity of the value chain of the good, and taking into account consistency of treatment within product groups, as well as the difficulty in setting reliable country specific default values due to a lack of reliable, credible and robust data."** ,	
ANNEX II, 3 paragraph				

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
249	(3) point 4.2.1 is replaced by the following:	(3) point 4.2.1 is replaced by the following:	(3) point 4.2.1 is replaced by the following:	
ANNEX II, 3 paragraph, amending provision, numbered paragraph (4.2.1), first subparagraph				
250	‘ 4.2.1. Specific default values for a third country, group of third countries or region within a third country	‘ 4.2.1. Specific default values for a third country, group of third countries or region within a third country	‘ 4.2.1. Specific default values for a third country, group of third countries or region within a third country	
ANNEX II, 3 paragraph, amending provision, numbered paragraph (4.2.1), second subparagraph				
251	Specific default values shall be set at the emission factor for electricity in the third country, group of third countries or region within a third country, based on the best data available to the Commission.; ,	Specific default values shall be set at the emission factor for electricity in the third country, group of third countries or region within a third country, based on the best data available to the Commission.; ,	Specific default values shall be set at the emission factor for electricity in the third country, group of third countries or region within a third country, based on the best data available to the Commission.; ,	
ANNEX II, 4 paragraph				
252	(4) point 4.2.2 is replaced by the following:	(4) point 4.2.2 is replaced by the following:	(4) point 4.2.2 is replaced by the following:	
ANNEX II, 4 paragraph, amending provision, numbered paragraph (4.2.2), first subparagraph				
253	‘ 4.2.2. Alternative default values	‘ 4.2.2. Alternative default values	‘ 4.2.2. Alternative default values	
ANNEX II, 4 paragraph, amending provision, numbered paragraph (4.2.2), second subparagraph				
254	Where a specific default value is not available for a third country, a group of third countries, or a region within a third country, the alternative default value for electricity shall be set at the emission factor for electricity in the Union.	Where a specific default value is not available for a third country, a group of third countries, or a region within a third country, the alternative default value for electricity shall be set at the emission factor for electricity in the Union.	Where a specific default value is not available for a third country, a group of third countries, or a region within a third country, the alternative default value for electricity shall be set at the emission factor for electricity in the Union.	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
ANNEX II, 4 paragraph, amending provision, numbered paragraph (4.2.2), third subparagraph				
255	Where it can be demonstrated, on the basis of reliable data, that the emission factor for electricity in a third country, a group of third countries or a region within a third country is lower than the specific default value determined by the Commission or lower than the emission factor for electricity in the Union, an alternative default value based on that emission factor for electricity may be used for that third country, group of third countries or region within a third country.; ,	Where it can be demonstrated, on the basis of reliable data, that the emission factor for electricity in a third country, a group of third countries or a region within a third country is lower than the specific default value determined by the Commission or lower than the emission factor for electricity in the Union, an alternative default value based on that emission factor for electricity may be used for that third country, group of third countries or region within a third country.; ,	Where it can be demonstrated, on the basis of reliable data, that the emission factor for electricity in a third country, a group of third countries or a region within a third country is lower than the specific default value determined by the Commission or lower than the emission factor for electricity in the Union, an alternative default value based on that emission factor for electricity ~~may~~**shall** be used for that third country, group of third countries or region within a third country.; ,	
ANNEX II, 5 paragraph				
256	(5) in point 4.3, the second paragraph is replaced by the following:	(5) in point 4.3, the second paragraph is replaced by the following:	(5) in point 4.3, the second paragraph is replaced by the following:	
ANNEX II, 5 paragraph, amending provision, first paragraph				
257	‘ Where a third country, or a group of third countries, demonstrates to the Commission, on the basis of reliable data, that the average electricity mix emission factor or CO2 emission factor of price-setting sources in the third country or group of third countries is lower than the default value for indirect emissions, an alternative default value based on	‘ Where a third country, or a group of third countries, demonstrates to the Commission, on the basis of reliable data, that the average electricity mix emission factor or CO2 emission factor of price-setting sources in the third country or group of third countries is lower than the default value for indirect emissions, an alternative default value based on	‘ Where a third country, or a group of third countries, demonstrates to the Commission, on the basis of reliable data, that the average electricity mix emission factor or CO2 emission factor of price-setting sources in the third country or group of third countries is lower than the default value for indirect emissions, an alternative default value based on	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	that average electricity mix emission factor or on that average CO2 emission factor shall be established for this country or group of countries.; ,	that average electricity mix emission factor or on that average CO2 emission factor shall be established for this country or group of countries.; ,	that average electricity mix emission factor or on that average CO2 emission factor shall be established for this country or group of countries.; ,	
ANNEX II, 6 paragraph				
258	(6) point 5 is amended as follows:	(6) point 5 is amended as follows:	(6) point 5 is amended as follows:	
ANNEX II, 6 paragraph, point (a)				
259	(a) point (a) is replaced by the following:	(a) point (a) is replaced by the following:	(a) point (a) is replaced by the following:	
ANNEX II, 6 paragraph, point (a), amending provision, numbered paragraph (a)				
260	‘ (a) the amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the importer or authorised CBAM declarant and a producer of electricity located in a third country. Power purchase agreements involving intermediaries shall also be allowed, as long as a verifiable contractual relationship between the producer of electricity, the intermediaries, and the importer, or CBAM declarant, can be demonstrated, in relation to the electricity for which the use of actual emissions is claimed;; ,	‘ (a) the amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the importer or authorised CBAM declarant and a producer of electricity located in a third country. Power purchase agreements involving intermediaries shall also be allowed, as long as a verifiable contractual relationship between the producer of electricity, the intermediaries, and the importer, or CBAM declarant, can be demonstrated, in relation to the electricity for which the use of actual emissions is claimed;; ,	‘ (a) the amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the importer or authorised CBAM declarant and a producer of electricity located in a third country. Power purchase agreements involving intermediaries shall also be allowed, as long as a verifiable contractual relationship between the producer of electricity, the intermediaries, and the importer, or CBAM declarant, can be demonstrated, in relation to the electricity for which the use of actual emissions is claimed;; ,	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
ANNEX II, 6 paragraph, point (b)				
261	(b) point (b) is deleted;	(b) point (b) is deleted;	(b) point (b) is deleted;	
ANNEX II, 6 paragraph, point (c)				
262	(c) point (d) is replaced by the following:	(c) point (d) is replaced by the following:	(c) point (d) is replaced by the following:	
ANNEX II, 6 paragraph, point (c), amending provision, numbered paragraph (d)				
263	‘ (d) the amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour. This criterion shall not be fulfilled in cases where transmission capacity for the import of electricity is allocated through implicit capacity allocation;. ’	‘ (d) the amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour. This criterion shall not be fulfilled in cases where transmission capacity for the import of electricity is allocated through implicit capacity allocation;. ’	‘ (d) the amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour. This criterion shall not be fulfilled in cases where transmission capacity for the import of electricity is allocated through implicit capacity allocation;. ’	
ANNEX II, 6 paragraph, point (ca)				
263a			**(d) point (e) is replaced by the following:**	
ANNEX II, 6 paragraph, point (ca), amending provision, numbered paragraph (e)				
263b			‘	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			(e) the fulfilment of the above criteria is verified by an accredited verifier, who shall receive at least monthly interim reports demonstrating how those criteria are fulfilled. ,	
Annex IIa				
263c		***Annex IIa In Annex VII, the following point is added: '1a. The single mass-based threshold referred to in Article 2a shall be set at 5 tonnes of net mass for aluminium products.'***		
ANNEX III				
264	ANNEX III	ANNEX III	ANNEX III	
ANNEX III, first paragraph				
265	The following Annex VIII is added:	The following Annex VIII is added:	The following Annex VIII is added:	
ANNEX III, first paragraph, amending provision, first paragraph				
266	‘ ANNEX VIII	‘ ANNEX VIII	‘ ANNEX VIII	
ANNEX III, first paragraph, amending provision, second paragraph				
267	List of non-CBAM goods and greenhouse gases considered as input materials (precursors)	List of non-CBAM goods and greenhouse gases considered as input materials (precursors)	List of non-CBAM goods and greenhouse gases considered as input materials (precursors)	
ANNEX III, first paragraph, amending provision, third paragraph				
268	Iron and steel	*deleted*	Iron and steel	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
ANNEX III, first paragraph, amending provision, Table				
269	Table	*deleted*	*Table*	
ANNEX III, first paragraph, amending provision, fourth paragraph				
270	Aluminium	Aluminium	Aluminium	
ANNEX III, first paragraph, amending provision, Table				
271	Table	Table	Table	
ANNEX III, first paragraph, amending provision, fifth paragraph				
272	’	’	’	

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Commission Proposal Table

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CN code	Greenhouse gas
72 – Iron and steel Except: 7202 21 00, 7202 29 – Ferro-silicon 7202 30 00 – Ferro-silico-manganese 7202 50 00 – Ferro-silico-chromium 7202 70 00 – Ferro-molybdenum 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 7202 91 00 – Ferro-titanium and ferro-silico-titanium 7202 92 00 – Ferro-vanadium 7202 93 00 – Ferro-niobium 7202 99 – Other: 7202 99 10 – Ferro-phosphorus 7202 99 30 – Ferro-silico-magnesium 7202 99 80 – Other 7204 – Ferrous waste and scrap; remelting scrap ingots of iron or and steel	Carbon dioxide
2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites	Carbon dioxide
7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Carbon dioxide
7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Carbon dioxide
7303 00 – Tubes, pipes and hollow profiles, of cast iron	Carbon dioxide
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Carbon dioxide
7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Carbon dioxide
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Carbon dioxide
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Carbon dioxide
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Carbon dioxide
7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7311 00 – Containers for compressed or liquefied gas, of iron or steel	Carbon dioxide

7312 10 – Stranded wire, ropes and cables, of iron or steel	Carbon dioxide
7314 39 00 – Other grill, netting and fencing, of iron or steel wire, welded at the intersection	Carbon dioxide
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel	Carbon dioxide
7320 20 89 – Other helical springs, of iron or steel	Carbon dioxide
7320 90 90 – Other springs and leaves for springs, of iron or steel	Carbon dioxide
7323 94 00 – Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel, enamelled	Carbon dioxide
7323 99 00 – Other table, kitchen or other household articles, and parts thereof	Carbon dioxide
7325 – Other cast articles of iron or steel	Carbon dioxide
7326 – Other articles of iron or steel	Carbon dioxide

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Council Mandate Table

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CN code	Greenhouse gas
72 – Iron and steel Except: 7202 21 00, 7202 29 – Ferro-silicon 7202 30 00 – Ferro-silico-manganese 7202 50 00 – Ferro-silico-chromium 7202 70 00 – Ferro-molybdenum 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 7202 91 00 – Ferro-titanium and ferro-silico-titanium 7202 92 00 – Ferro-vanadium 7202 93 00 – Ferro-niobium 7202 99 – Other: 7202 99 10 – Ferro-phosphorus 7202 99 30 – Ferro-silico-magnesium 7202 99 80 – Other 7204 – Ferrous waste and scrap; remelting scrap ingots of iron or and steel	Carbon dioxide
2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites	Carbon dioxide
7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Carbon dioxide
7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Carbon dioxide
7303 00 – Tubes, pipes and hollow profiles, of cast iron	Carbon dioxide
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Carbon dioxide
7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Carbon dioxide
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Carbon dioxide
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Carbon dioxide
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Carbon dioxide
7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7311 00 – Containers for compressed or liquefied gas, of iron or steel	Carbon dioxide

7312 10 – Stranded wire, ropes and cables, of iron or steel	Carbon dioxide
7314 39 00 – Other grill, netting and fencing, of iron or steel wire, welded at the intersection	Carbon dioxide
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel	Carbon dioxide
7320 20 89 – Other helical springs, of iron or steel	Carbon dioxide
7320 90 90 – Other springs and leaves for springs, of iron or steel	Carbon dioxide
7323 94 00 – Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel, enamelled	Carbon dioxide
7323 99 00 – Other table, kitchen or other household articles, and parts thereof	Carbon dioxide
7325 – Other cast articles of iron or steel	Carbon dioxide
7326 – Other articles of iron or steel	Carbon dioxide

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Commission Proposal Table

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CN code	Greenhouse gas
7314 31 00 – Other grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc	Carbon dioxide
7314 41 00 – Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc	Carbon dioxide
7314 49 00 – Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)	Carbon dioxide
7317 00 – Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles of iron or steel, whether or not with heads of other material but excluding such articles with heads of copper	Carbon dioxide
ex- 7415 10 00 – Nails, tacks, drawing pins, staples and similar articles, of copper or of iron or steel with heads of copper, containing steel or aluminium	Carbon dioxide
ex- 8302 42 00 – Other base metal mountings, fittings and similar articles suitable for furniture, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex-8302 49 00 – Other base metal mountings, fittings and similar articles, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8309 90 90 – Other stoppers, caps and lids, (including screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal), containing steel or aluminium	Carbon dioxide and perfluorocarbons
8408 20 10 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity of less than 2.500 cm^3 and motor vehicles of heading 8705	Carbon dioxide and perfluorocarbons
8408 20 51 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power not exceeding 50 kW	Carbon dioxide and perfluorocarbons
8408 20 55 – Compression-ignition internal combustion piston engine (diesel	Carbon dioxide and perfluorocarbons

or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 50 kW but not exceeding 100 kW	
8408 20 57 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 100 kW but not exceeding 200 kW	Carbon dioxide and perfluorocarbons
8408 20 99 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 200 kW	Carbon dioxide and perfluorocarbons
8408 90 65 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine), new, of a power exceeding 200 kW but not exceeding 300 kW	Carbon dioxide and perfluorocarbons
8408 90 67 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine), new, of a power exceeding 300 kW but not exceeding 500 kW	Carbon dioxide and perfluorocarbons
8413 30 – Fuel, lubricating or cooling medium pumps for internal combustion piston engine	Carbon dioxide and perfluorocarbons
8413 70 35 – Other centrifugal pumps, with a discharge outlet diameter not exceeding 15 mm	Carbon dioxide and perfluorocarbons
8416 10 – Furnace burners for liquid fuel	Carbon dioxide and perfluorocarbons
8416 20 – Other furnace burners, including combination burners	Carbon dioxide and perfluorocarbons
ex- 8416 90 00 – Parts of furnace burners, mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8418 10 – Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	Carbon dioxide and perfluorocarbons
ex- 8418 99 90 – Parts of refrigerating or freezing equipment and heat pumps, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8419 89 10 – Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	Carbon dioxide and perfluorocarbons
8419 89 98 – Other machinery, plant and equipment	Carbon dioxide and perfluorocarbons
ex- 8419 90 85 – Parts of machinery, plant or laboratory equipment, containing steel or aluminium	Carbon dioxide and perfluorocarbons

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8420 91 – Cylinders for calendering or other rolling machines (other than for metals or glass)	Carbon dioxide and perfluorocarbons
ex- 8421 23 00 – Oil or petrol-filters for internal combustion engines, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8424 30 – Steam or sand blasting machines and similar jet projecting machines	Carbon dioxide and perfluorocarbons
ex- 8424 82 10 – Agricultural or horticultural watering appliances, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8424 89 – Other mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8424 90 – Parts of mechanical appliances, fire extinguishers, spray guns and similar appliances, steam or sandblasting machines and similar jet projecting machines, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8425 31 00 – Winches and capstans powered by electric motor	Carbon dioxide and perfluorocarbons
8425 39 00 – Other winches and capstans	Carbon dioxide and perfluorocarbons
8425 42 00 – Other jacks and hoists, hydraulic of a kind used for raising vehicles	Carbon dioxide and perfluorocarbons
8426 19 00 – Other overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames	Carbon dioxide and perfluorocarbons
8426 99 00 – Other Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	Carbon dioxide and perfluorocarbons
8427 90 00 – Other works trucks fitted with lifting or handling equipment, not self-propelled	Carbon dioxide and perfluorocarbons
8428 20 – Pneumatic elevators and conveyors	Carbon dioxide and perfluorocarbons
8428 33 00 – Continuous-action elevators and conveyors for goods or materials, belt type	Carbon dioxide and perfluorocarbons
8428 39 90 – Other Continuous-action elevators and conveyors for goods or materials elevators	Carbon dioxide and perfluorocarbons
8428 70 00 – Industrial robots	Carbon dioxide and perfluorocarbons
8428 90 – Other machinery for lifting, handling, loading or unloading not	Carbon dioxide and perfluorocarbons

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elsewhere specified	
8430 61 00 – Tamping or compacting machinery, not self-propelled	Carbon dioxide and perfluorocarbons
8430 69 00 – Other machinery, not self-propelled	Carbon dioxide and perfluorocarbons
ex- 8431 10 00 – Parts of machinery of heading 8425 (pulley tackles and hoists (other than skip hoists), winches, capstans and jacks), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 20 00 – Parts of machinery of heading 8427 (fork-lift trucks and other works trucks fitted with lifting or handling equipment), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 31 00 – Parts of lifts, skip hoists or escalators, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 39 00 – Other parts of machinery of heading 8428, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8431 49 – Other parts of machinery of heading 8426, 8429 or 8430	Carbon dioxide and perfluorocarbons
8432 80 00 – Other agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Carbon dioxide and perfluorocarbons
8432 90 00 – Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers	Carbon dioxide and perfluorocarbons
8450 11 – Fully-automatic household or laundry-type washing machines	Carbon dioxide and perfluorocarbons
8450 12 00 – Other household or laundry-type washing machines, with built-in centrifugal drier	Carbon dioxide and perfluorocarbons
8450 19 00 – Other household or laundry-type washing machines, of a dry linen capacity not exceeding 10 kg	Carbon dioxide and perfluorocarbons
8451 21 00 – Drying machines, of a dry linen capacity not exceeding 10 kg	Carbon dioxide and perfluorocarbons
8454 10 00 – Converters of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8454 20 00 – Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8454 30 – Casting machines of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8464 10 00 – Sawing machines	Carbon dioxide and perfluorocarbons
8464 90 00 – Other machine tools for working stones, ceramics, concrete,	Carbon dioxide and perfluorocarbons

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asbestos cement or like mineral materials or for cold-working glass	
8474 10 00 – Sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8474 20 00 – Crushing or grinding machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8474 39 00 – Other mixing or kneading machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8479 10 00 – Machinery for public works, building or the like	Carbon dioxide and perfluorocarbons
ex- 8480 50 00 – Moulds for glass, containing iron	Carbon dioxide and perfluorocarbons
8501 32 00 – DC motors, DC generators of an output exceeding 750 W but not exceeding 75 kW (other than photovoltaic generators)	Carbon dioxide and perfluorocarbons
8501 53 81 – AC motors, multi-phase, of an output of exceeding 75 kW but not exceeding 375 kW	Carbon dioxide and perfluorocarbons
8504 31 80 – Other transformers having a power handling capacity not exceeding 1 kVA	Carbon dioxide and perfluorocarbons
8504 33 00 – Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	Carbon dioxide and perfluorocarbons
ex- 8504 50 00 – Inductors, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8515 39 90 – Other machines and apparatus for arc welding of metals, incl. plasma arc (including plasma arc) welding of metals	Carbon dioxide and perfluorocarbons
ex- 8544 11 10 – Winding wire for electrical purposes, of copper, lacquered or enamelled, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 11 90 – Winding wire for electrical purposes, of copper, insulated (excl. lacquered or enamelled), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 19 00 – Winding wire for electrical purposes, of material other than copper, insulated, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 20 – Conductors, electric, for a voltage <= 80 V, insulated, not fitted with connectors, of a kind used for telecommunications, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 91 – Electric wire and cables, for a voltage <= 1.000 V,	Carbon dioxide and perfluorocarbons

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insulated, not fitted with connectors, with individual conductor wires of a diameter > 0,51 mm, n.e.s., containing steel or aluminium	
ex- 8544 49 93 – Conductors, electric, for a voltage <= 80 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 95 – Electric conductors for a voltage > 80 V but < 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 99 – Electric conductors for a voltage 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 60 10 – Electric conductors for a voltage > 1.000 V, insulated, with copper conductors, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 60 90 – Electric conductors for a voltage > 1.000 V, insulated, not with copper conductors, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex 8704 21 – Motor vehicles of a gross vehicle weight not exceeding 5 tonnes, excluding 8704 21 39 and 8704 21 99	Carbon dioxide and perfluorocarbons
ex 8704 22 – Motor vehicles of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes, excluding 8704 22 99	Carbon dioxide and perfluorocarbons
ex 8704 23 10 – Motor vehicles of a gross vehicle weight exceeding 20 tonnes, excluding 8704 23 99	Carbon dioxide and perfluorocarbons
ex 8704 31– Motor vehicles, with only spark-ignition internal combustion piston engine, of a gross vehicle weight not exceeding <= 5 tonnes, excluding 8704 31 39 and 8704 31 99	Carbon dioxide and perfluorocarbons
ex 8704 32 10 – Motor vehicles, with only spark-ignition internal combustion piston engine, of a gross vehicle weight exceeding 5 tonnes, excluding 8704 32 99	Carbon dioxide and perfluorocarbons
ex 8704 41 – Motor vehicles, with both compression-ignition internal	Carbon dioxide and perfluorocarbons

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combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight not exceeding 5 t, excluding 8704 41 39 and 8704 41 99	
ex 8704 42 – Motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes, excluding 8704 42 99	Carbon dioxide and perfluorocarbons
ex 8704 43 – Motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight exceeding 20 tonnes, excluding 8704 43 99	Carbon dioxide and perfluorocarbons
8704 60 00 – Motor vehicles for the transport of goods, with only electric motor as motor for propulsion	Carbon dioxide and perfluorocarbons
8704 90 00 – Other motor vehicles for the transport of goods	Carbon dioxide and perfluorocarbons
8706 00 – Chassis fitted with engines, for motor vehicles of heading 8701 to 8705	Carbon dioxide and perfluorocarbons
8707 10 – Bodies for the vehicles of heading 8703	Carbon dioxide and perfluorocarbons
8708 40 – Gear boxes and parts thereof, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
8708 70 – Road wheels and parts and accessories thereof, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
8708 80 – Suspension systems and parts thereof, including. shock-absorbers, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
ex- 8708 91 – Radiators and parts thereof, for the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10, vehicles of heading 8703, vehicles of heading 8704 with either a, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex 8716 80 00 – Other vehicles pushed or drawn by hand	Carbon dioxide and perfluorocarbons
8716 90 90 – Other parts of trailers, semi-trailers and other vehicles	Carbon dioxide and perfluorocarbons
9018 32 10 – Tubular metal needles	Carbon dioxide and perfluorocarbons
ex- 9018 90 75 – Apparatus for nerve stimulation, containing steel or aluminium	Carbon dioxide and perfluorocarbons

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ex- 9018 90 84 – Other instruments and appliances , containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 9027 10 90 – Other gas or smoke analysis apparatus, containing steel or aluminium	Carbon dioxide and perfluorocarbons
9401 79 00 – Seats, with metal frames	Carbon dioxide and perfluorocarbons
9403 10 – Metal furniture of a kind used in offices	Carbon dioxide and perfluorocarbons
ex- 9403 20 – Other metal furniture, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 9406 90 90 – Prefabricated buildings, containing steel or aluminium	Carbon dioxide and perfluorocarbons

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CN code	Greenhouse gas
7314 31 00 – Other grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc	Carbon dioxide
7314 41 00 – Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc	Carbon dioxide
7314 49 00 – Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)	Carbon dioxide
7317 00 – Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles of iron or steel, whether or not with heads of other material but excluding such articles with heads of copper	Carbon dioxide
ex- 7415 10 00 – Nails, tacks, drawing pins, staples and similar articles, of copper or of iron or steel with heads of copper, containing steel or aluminium	Carbon dioxide
ex- 8302 42 00 – Other base metal mountings, fittings and similar articles suitable for furniture, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex-8302 49 00 – Other base metal mountings, fittings and similar articles, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8309 90 90 – Other stoppers, caps and lids, (including screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal), containing steel or aluminium	Carbon dioxide and perfluorocarbons
8408 20 10 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10, motor vehicles of heading 8703, motor vehicles of heading 8704 with engines of a cylinder capacity of less than 2.500 cm^3 and motor vehicles of heading 8705	Carbon dioxide and perfluorocarbons
8408 20 51 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power not exceeding 50 kW	Carbon dioxide and perfluorocarbons
8408 20 55 – Compression-ignition internal combustion piston engine (diesel	Carbon dioxide and perfluorocarbons

or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 50 kW but not exceeding 100 kW	
8408 20 57 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 100 kW but not exceeding 200 kW	Carbon dioxide and perfluorocarbons
8408 20 99 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine) for vehicles of chapter 87, of a power exceeding 200 kW	Carbon dioxide and perfluorocarbons
8408 90 65 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine), new, of a power exceeding 200 kW but not exceeding 300 kW	Carbon dioxide and perfluorocarbons
8408 90 67 – Compression-ignition internal combustion piston engine (diesel or semi-diesel engine), new, of a power exceeding 300 kW but not exceeding 500 kW	Carbon dioxide and perfluorocarbons
8413 30 – Fuel, lubricating or cooling medium pumps for internal combustion piston engine	Carbon dioxide and perfluorocarbons
8413 70 35 – Other centrifugal pumps, with a discharge outlet diameter not exceeding 15 mm	Carbon dioxide and perfluorocarbons
8416 10 – Furnace burners for liquid fuel	Carbon dioxide and perfluorocarbons
8416 20 – Other furnace burners, including combination burners	Carbon dioxide and perfluorocarbons
ex- 8416 90 00 – Parts of furnace burners, mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8418 10 – Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	Carbon dioxide and perfluorocarbons
ex- 8418 99 90 – Parts of refrigerating or freezing equipment and heat pumps, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8419 89 10 – Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	Carbon dioxide and perfluorocarbons
8419 89 98 – Other machinery, plant and equipment	Carbon dioxide and perfluorocarbons
ex- 8419 90 85 – Parts of machinery, plant or laboratory equipment, containing steel or aluminium	Carbon dioxide and perfluorocarbons

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8420 91 – Cylinders for calendering or other rolling machines (other than for metals or glass)	Carbon dioxide and perfluorocarbons
ex- 8421 23 00 – Oil or petrol-filters for internal combustion engines, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8424 30 – Steam or sand blasting machines and similar jet projecting machines	Carbon dioxide and perfluorocarbons
ex- 8424 82 10 – Agricultural or horticultural watering appliances, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8424 89 – Other mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8424 90 – Parts of mechanical appliances, fire extinguishers, spray guns and similar appliances, steam or sandblasting machines and similar jet projecting machines, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8425 31 00 – Winches and capstans powered by electric motor	Carbon dioxide and perfluorocarbons
8425 39 00 – Other winches and capstans	Carbon dioxide and perfluorocarbons
8425 42 00 – Other jacks and hoists, hydraulic of a kind used for raising vehicles	Carbon dioxide and perfluorocarbons
8426 19 00 – Other overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames	Carbon dioxide and perfluorocarbons
8426 99 00 – Other Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	Carbon dioxide and perfluorocarbons
8427 90 00 – Other works trucks fitted with lifting or handling equipment, not self-propelled	Carbon dioxide and perfluorocarbons
8428 20 – Pneumatic elevators and conveyors	Carbon dioxide and perfluorocarbons
8428 33 00 – Continuous-action elevators and conveyors for goods or materials, belt type	Carbon dioxide and perfluorocarbons
8428 39 90 – Other Continuous-action elevators and conveyors for goods or materials elevators	Carbon dioxide and perfluorocarbons
8428 70 00 – Industrial robots	Carbon dioxide and perfluorocarbons
8428 90 – Other machinery for lifting, handling, loading or unloading not	Carbon dioxide and perfluorocarbons

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elsewhere specified	
8430 61 00 – Tamping or compacting machinery, not self-propelled	Carbon dioxide and perfluorocarbons
8430 69 00 – Other machinery, not self-propelled	Carbon dioxide and perfluorocarbons
ex- 8431 10 00 – Parts of machinery of heading 8425 (pulley tackles and hoists (other than skip hoists), winches, capstans and jacks), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 20 00 – Parts of machinery of heading 8427 (fork-lift trucks and other works trucks fitted with lifting or handling equipment), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 31 00 – Parts of lifts, skip hoists or escalators, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8431 39 00 – Other parts of machinery of heading 8428, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8431 49 – Other parts of machinery of heading 8426, 8429 or 8430	Carbon dioxide and perfluorocarbons
8432 80 00 – Other agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Carbon dioxide and perfluorocarbons
8432 90 00 – Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers	Carbon dioxide and perfluorocarbons
8450 11 – Fully-automatic household or laundry-type washing machines	Carbon dioxide and perfluorocarbons
8450 12 00 – Other household or laundry-type washing machines, with built-in centrifugal drier	Carbon dioxide and perfluorocarbons
8450 19 00 – Other household or laundry-type washing machines, of a dry linen capacity not exceeding 10 kg	Carbon dioxide and perfluorocarbons
8451 21 00 – Drying machines, of a dry linen capacity not exceeding 10 kg	Carbon dioxide and perfluorocarbons
8454 10 00 – Converters of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8454 20 00 – Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8454 30 – Casting machines of a kind used in metallurgy or in metal foundries	Carbon dioxide and perfluorocarbons
8464 10 00 – Sawing machines	Carbon dioxide and perfluorocarbons
8464 90 00 – Other machine tools for working stones, ceramics, concrete,	Carbon dioxide and perfluorocarbons

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asbestos cement or like mineral materials or for cold-working glass	
8474 10 00 – Sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8474 20 00 – Crushing or grinding machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8474 39 00 – Other mixing or kneading machines for earth, stone, ores or other mineral substances, in solid (including powder or paste) form	Carbon dioxide and perfluorocarbons
8479 10 00 – Machinery for public works, building or the like	Carbon dioxide and perfluorocarbons
ex- 8480 50 00 – Moulds for glass, containing iron	Carbon dioxide and perfluorocarbons
8501 32 00 – DC motors, DC generators of an output exceeding 750 W but not exceeding 75 kW (other than photovoltaic generators)	Carbon dioxide and perfluorocarbons
8501 53 81 – AC motors, multi-phase, of an output of exceeding 75 kW but not exceeding 375 kW	Carbon dioxide and perfluorocarbons
8504 31 80 – Other transformers having a power handling capacity not exceeding 1 kVA	Carbon dioxide and perfluorocarbons
8504 33 00 – Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	Carbon dioxide and perfluorocarbons
ex- 8504 50 00 – Inductors, containing steel or aluminium	Carbon dioxide and perfluorocarbons
8515 39 90 – Other machines and apparatus for arc welding of metals, incl. plasma arc (including plasma arc) welding of metals	Carbon dioxide and perfluorocarbons
ex- 8544 11 10 – Winding wire for electrical purposes, of copper, lacquered or enamelled, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 11 90 – Winding wire for electrical purposes, of copper, insulated (excl. lacquered or enamelled), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 19 00 – Winding wire for electrical purposes, of material other than copper, insulated, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 20 – Conductors, electric, for a voltage <= 80 V, insulated, not fitted with connectors, of a kind used for telecommunications, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 91 – Electric wire and cables, for a voltage <= 1.000 V,	Carbon dioxide and perfluorocarbons

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insulated, not fitted with connectors, with individual conductor wires of a diameter > 0,51 mm, n.e.s., containing steel or aluminium	
ex- 8544 49 93 – Conductors, electric, for a voltage <= 80 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 95 – Electric conductors for a voltage > 80 V but < 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 49 99 – Electric conductors for a voltage 1.000 V, insulated, not fitted with connectors, n.e.s. (excl. winding wire, coaxial conductors, wiring sets for vehicles, aircraft or ships, and wire and cables with individual conductor wires of a diameter > 0,51 mm), containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 60 10 – Electric conductors for a voltage > 1.000 V, insulated, with copper conductors, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 8544 60 90 – Electric conductors for a voltage > 1.000 V, insulated, not with copper conductors, n.e.s., containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex 8704 21 – Motor vehicles of a gross vehicle weight not exceeding 5 tonnes, excluding 8704 21 39 and 8704 21 99	Carbon dioxide and perfluorocarbons
ex 8704 22 – Motor vehicles of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes, excluding 8704 22 99	Carbon dioxide and perfluorocarbons
ex 8704 23 10 – Motor vehicles of a gross vehicle weight exceeding 20 tonnes, excluding 8704 23 99	Carbon dioxide and perfluorocarbons
ex 8704 31– Motor vehicles, with only spark-ignition internal combustion piston engine, of a gross vehicle weight not exceeding <= 5 tonnes, excluding 8704 31 39 and 8704 31 99	Carbon dioxide and perfluorocarbons
ex 8704 32 10 – Motor vehicles, with only spark-ignition internal combustion piston engine, of a gross vehicle weight exceeding 5 tonnes, excluding 8704 32 99	Carbon dioxide and perfluorocarbons
ex 8704 41 – Motor vehicles, with both compression-ignition internal	Carbon dioxide and perfluorocarbons

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combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight not exceeding 5 t, excluding 8704 41 39 and 8704 41 99	
ex 8704 42 – Motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes, excluding 8704 42 99	Carbon dioxide and perfluorocarbons
ex 8704 43 – Motor vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, of a gross vehicle weight exceeding 20 tonnes, excluding 8704 43 99	Carbon dioxide and perfluorocarbons
8704 60 00 – Motor vehicles for the transport of goods, with only electric motor as motor for propulsion	Carbon dioxide and perfluorocarbons
8704 90 00 – Other motor vehicles for the transport of goods	Carbon dioxide and perfluorocarbons
8706 00 – Chassis fitted with engines, for motor vehicles of heading 8701 to 8705	Carbon dioxide and perfluorocarbons
8707 10 – Bodies for the vehicles of heading 8703	Carbon dioxide and perfluorocarbons
8708 40 – Gear boxes and parts thereof, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
8708 70 – Road wheels and parts and accessories thereof, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
8708 80 – Suspension systems and parts thereof, including. shock-absorbers, of the motor vehicles of headings 8701 to 8705	Carbon dioxide and perfluorocarbons
ex- 8708 91 – Radiators and parts thereof, for the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10, vehicles of heading 8703, vehicles of heading 8704 with either a, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex 8716 80 00 – Other vehicles pushed or drawn by hand	Carbon dioxide and perfluorocarbons
8716 90 90 – Other parts of trailers, semi-trailers and other vehicles	Carbon dioxide and perfluorocarbons
9018 32 10 – Tubular metal needles	Carbon dioxide and perfluorocarbons
ex- 9018 90 75 – Apparatus for nerve stimulation, containing steel or aluminium	Carbon dioxide and perfluorocarbons

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ex- 9018 90 84 – Other instruments and appliances , containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 9027 10 90 – Other gas or smoke analysis apparatus, containing steel or aluminium	Carbon dioxide and perfluorocarbons
9401 79 00 – Seats, with metal frames	Carbon dioxide and perfluorocarbons
9403 10 – Metal furniture of a kind used in offices	Carbon dioxide and perfluorocarbons
ex- 9403 20 – Other metal furniture, containing steel or aluminium	Carbon dioxide and perfluorocarbons
ex- 9406 90 90 – Prefabricated buildings, containing steel or aluminium	Carbon dioxide and perfluorocarbons

Commission Proposal Table

CN code	Greenhouse gas
ex 7204 Ferrous waste and scrap; remelting scrap ingots and steel except post-consumer scrap	Carbon dioxide

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Council Mandate Table

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CN code	Greenhouse gas
ex 7204 Ferrous waste and scrap; remelting scrap ingots and steel except post-consumer scrap	Carbon dioxide

Commission Proposal Table

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CN code	Greenhouse gas
ex 7602 Aluminium waste and scrap except post-consumer scrap	Carbon dioxide

EP Mandate Table

CN code	Greenhouse gas
~~ex~~ 7602 Aluminium waste and scrap ~~except post-consumer scrap~~	Carbon dioxide

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Council Mandate Table

CN code	Greenhouse gas
ex 7602 Aluminium waste and scrap except post-consumer scrap	Carbon dioxide

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