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General Secretariat

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WK 1678/2026 INIT

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MEETING DOCUMENT

From:	Presidency
To:	Delegations

Subject:	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 - Presidency steering note
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Delegations will find attached the Presidency steering note in view of the AHWP CBAM meeting on 5 February 2026.

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PRESIDENCY STEERING NOTE

Proposal for a Regulation amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures

At the forthcoming meeting of the AHWP CBAM, delegations will be invited to begin the in-depth analysis of the Commission proposal (see doc. CM 1408/26).

1. First, the Presidency will initiate a discussion on the impact assessment of the Commission proposal, as some delegations might have specific questions on the contents thereof.

Purely for indicative purposes, and with a view to the discussions on the above proposal, delegations might wish to refer to the general indicative checklist (set out in doc. ST 6270/18), which was established with the purpose to help delegations prepare their views on the impact assessment, as part of their consideration of legislative proposals by the Commission. The said checklist is purely indicative and non-exhaustive, and, if referred to, should be used in a flexible way, taking into account what is relevant and appropriate for this legislative proposal. Delegations are not required to provide written replies to this questionnaire.

2. Following the discussion on the impact assessment, delegations will be invited to proceed with the analysis of the text of the legislative proposal.

For this purpose, delegations will find attached the suggested order of the discussion, which divides the Commission proposal into four thematic blocks. Delegations will be invited to discuss the Commission proposal in this order.

To facilitate the discussion, delegations are also invited to refer to an informal consolidated version of the CBAM Regulation (see WK 1676/2026), which contains the text of the CBAM Regulation that is currently in force (the text of Regulation (EU) 2023/956, as amended by Regulation (EU) 2025/2083), with the addition of the text of the current Commission proposal.

Proposed order for analysis of the Commission proposal

Amending Regulation	CBAM Regulation
<u>Thematic bloc I: downstream extension</u>	
Goods and methodology	
Art. 1(21)	n/a
Art. 2	n/a
Annex I(1)	Annex I, point 2, table ‘Iron and Steel’
Annex I(2)	Annex I, new table ‘Combined metal products’
Art. 1(22)	n/a
Annex II(2)	Annex IV, point 3
Recital 39	n/a
Recital 40	n/a
Recital 41	n/a
Recital 42	n/a
Recital 43	n/a
Recital 45	n/a
Recital 53	n/a
Threshold	
Art. 1(2)	Art. 2a(3)
Recital 10	n/a
Mark-up	
Art. 1(6)(c)	Art. 7(7)
Recital 23	n/a
<u>Thematic bloc II: anti avoidance measures</u>	
Abusive practices	
Art. 1(3)	Art. 3(25)

Art. 1(5)(a)(2)	Art. 6(2)(e) and (f)
Art. 1(5)(c)	Art. 6(6a) and (7)
Art. 1(8)(b)	Art. 10(5)(e)
Art. 1(8)(c)	Art. 10(7) first sentence
Art. 1(8)(d)	Art. 10(7) second sentence
Art. 2	n/a
Recital 11	n/a
Recital 12	n/a
Recital 13	n/a
Recital 14	n/a
Traceability	
Art. 1(5)(a)(2)	Art. 6(2)(e) and (f)
Art. 1(5)(c)	Art. 6(6a) and (7)
Art. 1(11)	Art. 19(2a)
Art. 1(15)(d)	Art. 25(7)
Recital 16	n/a
Recital 32	n/a
Pre-consumer scrap	
Art. 1(6)(a)	Art. 7(2a)
Art. 1(24)	n/a
Art. 2	n/a
Annex III	Annex VIII
Recital 19	n/a
Recital 20	n/a
Recital 53	n/a
Default values	
Art. 1(16)	Art. 27(2)(c)
Recital 36	n/a

<u>Thematic bloc III: electricity</u>	
Market coupling	
Art. 1(1)(c)	Art. 2(7a)
Art. 1(1)(d)	Art. 2(8)
Recital 9	n/a
Default values for electricity	
Art. 1(22)	n/a
Art. 2	n/a
Annex II(1)	Annex IV, point 1, points (e) and (f)
Annex II(3)	Annex IV, point 4.2.1
Annex II(4)	Annex IV, point 4.2.2
Recital 46	n/a
Annex II(1)	Annex IV, point 1, points (e) and (f)
Recital 53	n/a
Actual values for electricity	
Art. 1(22)	n/a
Art. 2	n/a
Annex II(1)	Annex IV, point 1, points (e) and (f)
Annex II(6)(a)	Annex IV, point 5(a)
Annex II(6)(b)	Annex IV, point 5(b)
Annex II(6)(c)	Annex IV, point 5(d)
Recital 48	n/a
Recital 53	n/a
Emergencies and unscheduled flows	
Recital 8	n/a
<u>Thematic bloc IV: other fixes</u>	
EFTA	

Art. 1(1)(a)	Art. 2(2a)
Art. 1(1)(b)	Art. 2(4)
Art. 1(1)(e)	Art. 2(11) and (12)
Recital 5	n/a
Recital 6	n/a
Recital 7	n/a
Authorisation	
Art. 1(4)	Art. 5(5)(h)
Art. 1(9)	Art. 17(5a)
Art. 1(10)	Art. 17(7)
Recital 15	n/a
Recital 27	n/a
Operators in CBAM Registry	
Art. 1(5)(a)(1)	Art. 6(2)(b)
Art. 1(8)(a)	Art. 10(1)
Recital 17	n/a
Art. 1(8)(c)	Art. 10(7) first sentence
Art. 2	n/a
Recital 26	n/a
Data sensitivity	
Art. 1(6)(b)	Art. 7(5)
Art. 1(8)(d)	Art. 10(7), second sentence
Art. 1(23)	Annex VI, point 2
Recital 22	n/a
Recital 49	n/a
Review of CBAM declarations	
Art. 1(5)(b)	Art. 6(6)
Recital 18	n/a
Carbon price effectively paid	

Art. 1(7)(a)(1)	Art. 9(2) third sentence
Art. 1(7)(a)(2)	Art. 9(2) new subpara
Art. 1(7)(b)(1)	Art. 9(5)
Art. 1(7)(b)(2)	Art. 9(5) new subpara
Recital 24	n/a
Recital 25	n/a
Verification	
Art. 1(10)	Art. 18(3) new sentence
Recital 28	n/a
International agreements	
Art. 1(1)(e)	Art. 2(11) and (12)
CBAM certificates	
Art. 1(12)(a)	Art. 21(1), second subpara
Art. 1(12)(b)	Art. Art. 21(2), first sentence
Art. 1(13)	Art. 22(2)
Art. 1(14)	Art. 23(1), second subpara, first sentence
Recital 29	n/a
Recital 30	n/a
Recital 31	n/a
Communication between the competent authorities and customs authorities	
Art. 1(15)(a)	Art. 25(2)
Art. 15(15)(b)	Art. 25(3) new subpara
Art. 1(15)(c)	Art. 25(6), first sentence
Recital 33	n/a
Recital 34	n/a
Recital 35	n/a
Serious and unforeseeable consequences	
Art. 1(17)	Art. 27a

Recital 37	n/a
Indirect emissions	
Annex IV(5)	Annex IV, point 4.3, second para
Recital 47	n/a
General	
Art.1 (18)(a)	Art. 28(2) and (3)
Art. 1(18)(b)	Art. 28(7)
Art. 1(19)	Art. 28a
Art. 1(20)	Art. 30(6), second subpara
Art. 2	n/a
Recital 1	n/a
Recital 2	n/a
Recital 3	n/a
Recital 41	n/a
Recital 38	n/a
Recital 50	n/a
Recital 51	n/a
Recital 52	n/a