



Council of the European Union  
General Secretariat

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**Interinstitutional files:  
2025/0039 (COD)**

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WK 3311/2025 INIT

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## **MEETING DOCUMENT**

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From: General Secretariat of the Council  
To: Simplification

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Subject: Omnibus package on sustainability - CBAM

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Delegations will find attached a presentation on the Omnibus package on sustainability - CBAM prepared by the Commission for the meeting of the Antici Group (Simplification) of 12 March 2025.

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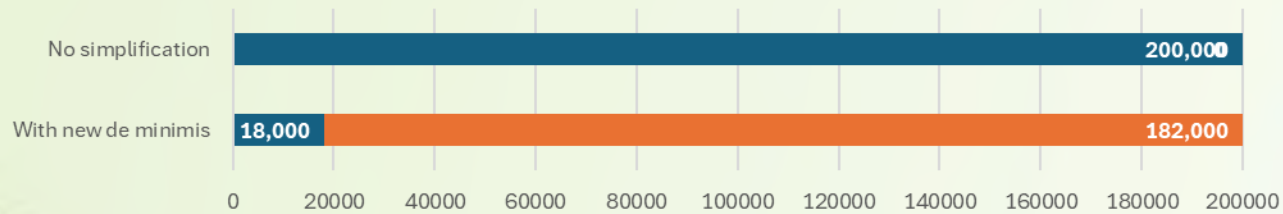
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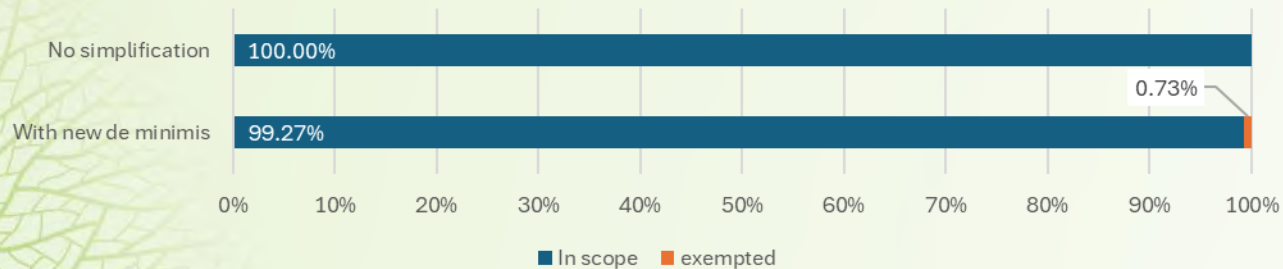
# A new CBAM de minimis threshold (Article 1(1))

Introduction of a **de minimis** to ensure that **at least 99% of emissions** remain in scope → threshold set at **50 t mass** of imported goods per importer per year.

Importers in scope



Emissions in scope



Cost savings	
Importers: reduction in administrative costs	EUR 1,123 million
of which Corresponding to SMEs	At least EUR 831 million
Public Authorities: reduction in implementation and enforcement costs	EUR 87.5 million
<b>Total cost savings</b>	<b>EUR 1,210 million</b>
Loss of revenue	
Loss of revenue due to foregone emissions for exempted importers	EUR 21 million
Net benefit of the proposed new de minimis	
<b>Net benefit</b>	<b>EUR 1,189 million</b>

# A dynamic future proof threshold

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- Possibility to **adapt the threshold quickly** in case that material changes in trade patterns are detected or emission intensities change (Article 1(29))
- A **review clause** that will task the Commission to assess the robustness of the threshold (Article 1(24))

# CBAM de minimis – Application, monitoring and enforcement

- **Small CBAM importers** will:
  - self-identify as small CBAM importers when lodging customs declaration.
  - be exempted from any CBAM-specific obligation until they reach the threshold.
- **Commission Services** (Articles 1(20), 1(13), 1(19), 1(21)):
  - receive **data on every import declaration** across the EU-27.
  - will track import quantities per importer.
- If **COM** identifies non-compliance, it informs NCA to take action, including:
  - to inform importer, impose **penalties** as appropriate, and request Customs authorities to **prohibit importer** from further CBAM imports until end of the year or it receives a full authorisation.

## Enforcement framework

- **Strengthen anti-abuse provisions** in CBAM regulation, including:
  - **Strengthening of NCA empowerments** (Article 1(10))
  - Clarification on **scope of circumvention** (Article 1(22))
- **Develop Anti-Circumvention strategy:**
  - Work is already ongoing with Member State Authorities in a **CBAM risk management network** (involving COM, NCAs and Customs) to develop anti-circumvention strategy.

# Authorisation (incl: CBAM representative)

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## Simplified authorisation procedure:

- Consultation of COM and NCAs **optional and targeted** (Article 1(12))
- The **scope of the information** required amended (Article 1(3))

## Introduction of CBAM representative:

- Possible to **delegate the submission** of the CBAM declaration (Article 1(3))
- This will allow the authorised CBAM declarant **to choose a person with the necessary technical and legal expertise**
- Procedures to be further developed in the CBAM registry implementing act (Article 1(11))

# Reporting

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## Alignment with **customs legislation and information:**

- Ensures that the relevant customs procedures are accounted for ((Article 1(2))
- Modifies the scope customs information (Article 1(19))

## **Improvement of the reliability** of data from 3rd country operators:

- Strengthens the information required by operators (Articles 1(8) and 1(11))
- Including by granting verifiers access to the CBAM registry (Article 1(9))
- Facilitates the exchange of information between parent companies or related undertakings

## Reporting – simplified reporting requirements

Minor modifications to **the content of the CBAM declaration** to accommodate the following changes:

- Reporting to take into account the new de minimis threshold, and clarification that verification of embedded emissions only applies to actual values (Article 1(4))
- Carbon price: 'country of origin' replaced by 'third country' (Article 1(7) and Annex IV (7))

**To ensure flexibility and provide sufficient time** for declarants to comply, annual deadlines are extended:

- Submission of the annual CBAM declaration (Article 1(4))
- Corresponding extensions for CBAM certificate management:
  - surrender (Article 1(16))
  - repurchase (Article 1(17))
  - cancellation (Article 1(18))