Council of the European Union
General Secretariat

PUBLIC

Interinstitutional files:
2025/0039 (COD)

Brussels, 15 June 2025

WK 7982/2025 INIT

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Antici Group (Simplification)
Subject:	CBAM Simplification - 4-column table with a view to trilogue

Delegations will find attached the 4-column table as resulting from the informal technical negotiations on the CBAM simplification proposal, with a view to the trilogue to take place on 18 June 2025.

PUBLIC

CARBON BORDER ADJUSTMENT MECHANISM - SIMPLIFICATION

1.	COMMISSION PROPOSAL	EUROPEAN PARLIAMENT POSITION	COUNCIL GENERAL APPROACH	COMPROMISE TEXT
2.	2025/0039 (COD)	2025/0039 (COD)	2025/0039 (COD)	2025/0039 (COD)
3.	**Proposal for a**	**Proposal for a**	~~**Proposal for a**~~**DRAFT**	~~**Proposal for a**~~**DRAFT**
4.	**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**	**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**
5.	**amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism**	**amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism**	**amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism**	**amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism**
6.	(Text with EEA relevance)	(Text with EEA relevance)	(Text with EEA relevance)	(Text with EEA relevance)
7.	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,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
8.	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,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,
9.	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,	Having regard to the proposal from the European Commission,
10.	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,	After transmission of the draft legislative act to the national parliaments,

11.	Having regard to the opinion of the European Economic and Social Committee[1],	Having regard to the opinion of the European Economic and Social Committee[2],	Having regard to the opinion of the European Economic and Social Committee[3],	Having regard to the opinion of the European Economic and Social Committee[4],
12.	Having regard to the opinion of the Committee of the Regions[5],	Having regard to the opinion of the Committee of the Regions[6],	Having regard to the opinion of the Committee of the Regions[7],	Having regard to the opinion of the Committee of the Regions[8],
13.	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,
14.	Whereas:	Whereas:	Whereas:	Whereas:
15.	(1) During the transitional period, which started on 1 October 2023, the Commission has been collecting data and information on the implementation of the Carbon Border Adjustment Mechanism ('CBAM') as provided for in Regulation (EU) 2023/956 of the European Parliament and of the Council[9], including through the analysis of quarterly reports	(1) During the transitional period, which started on 1 October 2023, the Commission has been collecting data and information on the implementation of the Carbon Border Adjustment Mechanism ('CBAM') as provided for in Regulation (EU) 2023/956 of the European Parliament and of the Council[10], including through the analysis of quarterly	(1) During the transitional period, which started on 1 October 2023, the Commission has been collecting data and information on the implementation of the Carbon Border Adjustment Mechanism ('CBAM') as provided for in Regulation (EU) 2023/956 of the European Parliament and of the Council[11], including through the analysis of quarterly	(1) During the transitional period, which started on 1 October 2023, the Commission has been collecting data and information on the implementation of the Carbon Border Adjustment Mechanism ('CBAM') as provided for in Regulation (EU) 2023/956 of the European Parliament and of the Council[12], including through the analysis of quarterly

1 OJ C , , p. .
2 OJ C , , p. .
3 OJ C , , p. .
4 OJ C , , p. .
5 OJ C , , p. .
6 OJ C , , p. .
7 OJ C , , p. .
8 OJ C , , p. .
9 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).
10 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).
11 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).
12 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).

	submitted by reporting declarants. The information collected and the exchanges with the stakeholders, including as part of the expert group on the CBAM, have outlined possibilities for simplifications and improvement of the CBAM. The Union is committed to ensure a smooth roll-out of the CBAM during the post-transitional period starting on 1 January 2026.	reports submitted by reporting declarants. The information collected and the exchanges with the stakeholders, including as part of the expert group on the CBAM, have outlined possibilities for simplifications and improvement of the CBAM. The Union is committed to ensure a smooth roll-out of the CBAM during the post-transitional period starting on 1 January 2026.	reports submitted by reporting declarants. The information collected and the exchanges with the stakeholders, including as part of the expert group on the CBAM, have outlined possibilities for simplifications and improvement of the CBAM. The Union is committed to ensure a smooth roll-out of the CBAM during the post-transitional period starting on 1 January 2026.	reports submitted by reporting declarants. The information collected and the exchanges with the stakeholders, including as part of the expert group on the CBAM, have outlined possibilities for simplifications and improvement of the CBAM. The Union is committed to ensure a smooth roll-out of the CBAM during the post-transitional period starting on 1 January 2026.
16.	(2) Based on the experience acquired and data collected during the transitional period, the distribution of importers of CBAM goods into the Union shows that only a small proportion of importers accounts for the vast majority of embedded emissions in those goods. The derogation applied to the importation of goods of negligible value referred to in Article 23 of Regulation (EC) No 1186/2009 (consignments of a value below EUR 150) appears insufficient to ensure that the CBAM applies to importers in proportion to their impact on emissions covered by Regulation (EU) 2023/956. For those importers of small quantities of goods, compliance with CBAM reporting and financial obligations could be unduly burdensome. Furthermore, as part of the 2023 Customs reform package, the Commission proposed to remove this derogation[13]. Therefore, a new derogation should be introduced to	(2) Based on the experience acquired and data collected during the transitional period, the distribution of importers of CBAM goods into the Union shows that only a small proportion of importers accounts for the vast majority of embedded emissions in those goods. The derogation applied to the importation of goods of negligible value referred to in Article 23 of Regulation (EC) No 1186/2009 (consignments of a value below EUR 150) appears insufficient to ensure that the CBAM applies to importers in proportion to their impact on emissions covered by Regulation (EU) 2023/956. For those importers of small quantities of goods, compliance with CBAM reporting and financial obligations could be unduly burdensome. Furthermore, as part of the 2023 Customs reform package, the Commission proposed to remove	(2) Based on the experience acquired and data collected during the transitional period, the distribution of importers of CBAM goods into the Union shows that only a small proportion of importers accounts for the vast majority of ~~embedded~~ emissions **embedded** in ~~those~~**imported** goods. The derogation applied to the importation of goods of negligible value referred to in Article 23 of Regulation (EC) No 1186/2009 (consignments of a value below EUR 150) appears insufficient to ensure that the CBAM applies to importers in proportion to their impact on emissions covered by Regulation (EU) 2023/956. For those importers of small quantities of goods, compliance with CBAM reporting and financial obligations could be unduly burdensome. ~~Furthermore, as part of the 2023 Customs reform package, the Commission proposed to remove~~	(2) Based on the experience acquired and data collected during the transitional period, the distribution of importers of CBAM goods into the Union shows that only a small proportion of importers accounts for the vast majority of ~~embedded~~ emissions **embedded** in ~~those~~**imported** goods. The derogation applied to the importation of goods of negligible value referred to in Article 23 of Regulation (EC) No 1186/2009 (consignments of a value below EUR 150) appears insufficient to ensure that the CBAM applies to importers in proportion to their impact on emissions covered by Regulation (EU) 2023/956. For those importers of small quantities of goods, compliance with CBAM reporting and financial obligations could be unduly burdensome. ~~Furthermore, as part of the 2023 Customs reform package, the Commission proposed to remove~~

[13] Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold (COM(2023) 259 final.

	exempt importers of small quantities in terms of mass of CBAM goods from CBAM obligations, while preserving the environmental objective of that mechanism and its capacity to achieve its climate objective.	this derogation[14]. Therefore, a new derogation should be introduced to exempt importers of small quantities in terms of mass of CBAM goods from CBAM obligations, while preserving the environmental objective of that mechanism and its capacity to achieve its climate objective.	~~this derogation[15].~~ Therefore, a new derogation should be introduced to exempt importers of small quantities in terms of mass of CBAM goods from CBAM obligations, while preserving the environmental objective of that mechanism and its capacity to achieve its climate objective.	~~this derogation[16].~~ Therefore, a new derogation should be introduced to exempt importers of small quantities in terms of mass of CBAM goods from CBAM obligations, while preserving the environmental objective of that mechanism and its capacity to achieve its climate objective.
17.	(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than 99% of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.	(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than 99% of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.	~~(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than 99% of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.~~ **(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956 and initially set at a level of 50 tonnes. A single mass-based threshold should apply cumulatively to all**	~~(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than 99% of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.~~ **(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956 and initially set at a level of 50 tonnes. A single mass-based threshold should apply cumulatively to all**

[14] Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold (COM(2023) 259 final.

[15] Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold (COM(2023) 259 final.

[16] Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold (COM(2023) 259 final.

			goods in the sectors of iron and steel, aluminium, fertilisers and cement. Where the net mass of all goods imported by an importer in a given calendar year does not cumulatively exceed the single mass-based threshold, such importer should be exempted, in the relevant calendar year, from the obligations under this Regulation. Where, within the relevant calendar year, an importer exceeds the single mass-based threshold without having obtained a status of authorised CBAM declarant, that importer should be subject to penalties in accordance with Article 26(2a). Where such importer intends to continue importing goods in the relevant calendar year, it should be subject to obligations under this Regulation in respect of all emissions embedded in all goods imported in the relevant calendar year, including, in particular, the obligation to obtain the status of authorised CBAM declarant, the obligation to submit a CBAM declaration in respect of all emissions embedded in all goods imported in the relevant calendar year and the obligation to purchase and surrender CBAM certificates in respect of all those emissions.	goods in the sectors of iron and steel, aluminium, fertilisers and cement. Where the net mass of all goods imported by an importer in a given calendar year does not cumulatively exceed the single mass-based threshold, such importer should be exempted, in the relevant calendar year, from the obligations under this Regulation. Where, within the relevant calendar year, an importer exceeds the single mass-based threshold without having obtained a status of authorised CBAM declarant, that importer should be subject to penalties in accordance with Article 26(2a). Where such importer intends to continue importing goods in the relevant calendar year, it should be subject to obligations under this Regulation in respect of all emissions embedded in all goods imported in the relevant calendar year, including, in particular, the obligation to obtain the status of authorised CBAM declarant, the obligation to submit a CBAM declaration in respect of all emissions embedded in all goods imported in the relevant calendar year and the obligation to purchase and surrender CBAM certificates in respect of all those emissions.
18.			(3a) In the sectors of hydrogen and electricity, key features such as import volumes, trade patterns, customs information and emission	(3a) In the sectors of hydrogen and electricity, key features such as import volumes, trade patterns, customs information and emission

			intensities differ substantially from the sectors of iron and steel, aluminium, fertilisers and cement. These differences imply that subsuming electricity and hydrogen imports under a single mass-based threshold would require introducing complex adjustments that would not allow to substantially reduce administrative costs for importers in these sectors. Therefore, imports of hydrogen or electricity should not be included under the de minimis exemption.	**intensities differ substantially from the sectors of iron and steel, aluminium, fertilisers and cement. These differences imply that subsuming electricity and hydrogen imports under a single mass-based threshold would require introducing complex adjustments that would not allow to substantially reduce administrative costs for importers in these sectors. Therefore, imports of hydrogen or electricity should not be included under the de minimis exemption.**
19.	(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of 50 tonnes will exempt the vast majority of importers from obligations under Regulation (EU) 2023/956 while maintaining more than 99% of embedded emissions in the scope of the CBAM. To establish	(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of 50 tonnes will exempt the vast majority of importers from obligations under Regulation (EU) 2023/956 while maintaining more than 99% of embedded emissions in the scope of the CBAM. To establish	~~(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of 50 tonnes will exempt the vast majority of importers from obligations under Regulation (EU) 2023/956 while maintaining more than 99% of embedded emissions in the scope of the CBAM. To establish~~	~~(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of 50 tonnes will exempt the vast majority of importers from obligations under Regulation (EU) 2023/956 while maintaining more than 99% of embedded emissions in the scope of the CBAM. To establish~~

	the threshold, a new Annex VII should be introduced.	the threshold, a new Annex VII should be introduced.	~~the threshold, a new Annex VII should be introduced.~~ **(4) The establishment of the single mass-based threshold that reflects the average emissions intensity of the volume of the imported goods pursues the objective of ensuring that at least 99% of emissions embedded in imported goods remain in the scope of the CBAM. This represents a robust and targeted approach as it accurately reflects the environmental nature and the climate objective of the CBAM while substantially reducing CBAM-related administrative burden for the importers, as a vast majority of importers will be exempted from the obligations under the CBAM and, at the same time, the CBAM continues to apply to at least 99% of emissions embedded in the imported goods. This approach also eliminates the risk of circumvention through an artificial splitting of consignments by a single importer.**	~~the threshold, a new Annex VII should be introduced.~~ **The establishment of the single mass-based threshold that reflects the average emissions intensity of the volume of the imported goods pursues the objective of ensuring that at least 99% of emissions embedded in imported goods remain in the scope of the CBAM and that therefore the de minimis exemption applies to no more than 1% of emissions embedded in imported goods. This represents a robust and targeted approach as it accurately reflects the environmental nature and the climate objective of the CBAM while substantially reducing CBAM-related administrative burden for the importers, as a vast majority of importers will be exempted from the obligations under the CBAM and, at the same time, the CBAM continues to apply to at least 99% of emissions embedded in the imported goods. This approach also eliminates the risk of circumvention through an artificial splitting of consignments by a single importer.**
20.	(5) The main principles governing the threshold, including ensuring that nearly all embedded emissions remain in the scope of the CBAM, should be laid down in Regulation (EU) 2023/956 to provide legal certainty. Regulation (EU) 2023/956 should also provide for the possibility to re-calculate the threshold on the basis of updated	(5) The main principles governing the threshold, including ensuring that nearly all embedded emissions remain in the scope of the CBAM, should be laid down in Regulation (EU) 2023/956 to provide legal certainty. Regulation (EU) 2023/956 should also provide for the possibility to re-calculate the threshold on the basis of updated	~~(5) The main principles governing the threshold, including ensuring that nearly all embedded emissions remain in the scope of the CBAM, should be laid down in Regulation (EU) 2023/956 to provide legal certainty. Regulation (EU) 2023/956 should also provide for the possibility to re-clculate the threshold on the basis of updated~~	~~(5) The main principles governing the threshold, including ensuring that nearly all embedded emissions remain in the scope of the CBAM, should be laid down in Regulation (EU) 2023/956 to provide legal certainty. Regulation (EU) 2023/956 should also provide for the possibility to re-clculate the threshold on the basis of updated~~

	average emission intensities of imported goods or significant changes in trade patterns or practices of circumvention affecting the coverage of embedded emissions in the scope of the CBAM.	average emission intensities of imported goods or significant changes in trade patterns or practices of circumvention affecting the coverage of embedded emissions in the scope of the CBAM.	~~average emission intensities of imported goods or significant changes in trade patterns or practices of circumvention affecting the coverage of embedded emissions in the scope of the CBAM.~~ **(5) The Commission should each year assess, on the basis of the import data for the preceding 12 calendar months, whether a material change has occurred in the average emission intensities of the goods or in the pattern of trade in goods, including practices of circumvention. In order to ensure that at least 99% of emissions embedded in the imported goods remain in the scope of the CBAM, the Commission should adopt delegated acts in order to amend the single mass-based threshold set out in point 1 of Annex VII by using the methodology set out in point 2 of that Annex. To ensure effectiveness and certainty, the Commission should only adopt such acts where the value of the resulting threshold deviates from the applicable threshold by more than 15 tonnes. The amended threshold should apply as from the beginning of the following calendar year.**	~~average emission intensities of imported goods or significant changes in trade patterns or practices of circumvention affecting the coverage of embedded emissions in the scope of the CBAM.~~ **(5) The Commission should each year assess, on the basis of the import data for the preceding 12 calendar months, whether a material change has occurred in the average emission intensities of the goods or in the pattern of trade in goods, including practices of circumvention. In order to ensure that at least 99% of emissions embedded in the imported goods remain in the scope of the CBAM, the Commission should adopt delegated acts in order to amend the single mass-based threshold set out in point 1 of Annex VII by using the methodology set out in point 2 of that Annex. To ensure effectiveness and certainty, the Commission should only adopt such acts where the value of the resulting threshold deviates from the applicable threshold by more than 15 tonnes. The amended threshold should apply as from the beginning of the following calendar year.**
21.	(6) To ensure that the derogation is sufficiently targeted, it should apply to the importer. The indirect customs representative, due to the nature of its activity and the related obligations under Regulation	(6) To ensure that the derogation is sufficiently targeted, it should apply to the importer. The indirect customs representative, due to the nature of its activity and the related obligations under Regulation	(6) To ensure that the derogation is sufficiently targeted, ~~it~~**the single mass-based threshold** should apply to ~~the~~**each** importer~~.~~**, including those with the status of authorised CBAM declarant. For**	(6) To ensure that the derogation is sufficiently targeted, ~~it~~**the single mass-based threshold** should apply to ~~the~~**each** importer~~.~~**, including those with the status of authorised CBAM declarant. For**

	(EU) 2023/956, should always be required to obtain an authorisation.	(EU) 2023/956, should always be required to obtain an authorisation.	**that purpose the imports of an importer should be taken into account irrespective of whether they have been imported by the importer or indirect customs representative.** The indirect customs representative, due to the nature of its activity and the related obligations under Regulation (EU) 2023/956, should always be required to obtain ~~an authorisation~~**the status as authorised CBAM declarant, prior to acting on behalf of an importer in respect of goods listed in Annex I. Where an importer, who is represented by one or several indirect customs representatives, has exceeded the single mass-based threshold, each indirect customs representative that is acting as an authorised CBAM declarant should submit a CBAM declaration in respect of the goods imported into the customs territory of the Union by that indirect customs representative, including goods below the threshold, for those represented importers that have exceeded the threshold, and surrender the number of CBAM certificates which correspond to emissions embedded in those goods**.	**that purpose the imports of an importer should be taken into account irrespective of whether they have been imported by the importer or indirect customs representative.** The indirect customs representative, due to the nature of its activity and the related obligations under Regulation (EU) 2023/956, should always be required to obtain ~~an authorisation~~**the status as authorised CBAM declarant, prior to acting on behalf of an importer in respect of goods listed in Annex I. Where an importer, who is represented by one or several indirect customs representatives, has exceeded the single mass-based threshold, each indirect customs representative that is acting as an authorised CBAM declarant should submit a CBAM declaration in respect of the goods imported into the customs territory of the Union by that indirect customs representative, including goods below the threshold, for those represented importers that have exceeded the threshold, and surrender the number of CBAM certificates which correspond to emissions embedded in those goods**.
22.			**(6a) For the purposes of legal certainty, it is appropriate to expressly provide that where an indirect customs representative acts as an authorised CBAM declarant on behalf of an importer, it is the indirect customs**	**(6a) For the purposes of legal certainty, it is appropriate to expressly provide that where an indirect customs representative acts as an authorised CBAM declarant on behalf of an importer, it is the indirect customs**

			representative that should be subject to the obligations applicable to that importer pursuant to this Regulation, in particular the obligation to submit a CBAM declaration in respect of the goods imported by this indirect customs representative on behalf of that importer, surrender CBAM certificate in respect of emissions embedded in those goods. As a result, in case of non-compliance, it should be the indirect customs representative who is subject to penalties. This, however, should not apply where an indirect customs representative, who acts on behalf of an importer established in a Member State, has not agreed to act as authorised CBAM declarant.	representative that should be subject to the obligations applicable to that importer pursuant to this Regulation, in particular the obligation to submit a CBAM declaration in respect of the goods imported by this indirect customs representative on behalf of that importer, surrender CBAM certificate in respect of emissions embedded in those goods. As a result, in case of non-compliance, it should be the indirect customs representative who is subject to penalties. This, however, should not apply where an indirect customs representative, who acts on behalf of an importer established in a Member State, has not agreed to act as authorised CBAM declarant.
23.	(7) The competent authorities and the Commission should – based on customs information – monitor the quantities of goods imported to assess compliance with the threshold. To allow the competent authorities to make an informed decision, the customs authorities and the Commission should make the necessary information and data available to the competent authorities. Where the competent authority concludes that an importer has exceeded the threshold, it should communicate that information to the customs authorities who, in turn, should not allow further importation of goods from that importer until the end of the calendar year, or until that	(7) The competent authorities and the Commission should – based on customs information – monitor the quantities of goods imported to assess compliance with the threshold. To allow the competent authorities to make an informed decision, the customs authorities and the Commission should make the necessary information and data available to the competent authorities. Where the competent authority concludes that an importer has exceeded the threshold, it should communicate that information to the customs authorities who, in turn, should not allow further importation of goods from that importer until the end of the calendar year, or until that	(7) ~~The competent authorities and the Commission should –~~ ~~based~~**Based** on customs information **–, the Commission should** monitor the quantities of goods imported to assess compliance with the threshold. **The competent authorities should also be able to carry out such monitoring.** To allow the competent authorities to make an informed decision, ~~the customs authorities and the Commission should make~~ **it is necessary to foressee appropriate arrangements for availability of** the necessary information and data **to the competent authorities. The competent authority should be able to request necessary**	(7) ~~The competent authorities and the Commission should –~~ ~~based~~**Based** on customs information **–, the Commission should** monitor the quantities of goods imported to assess compliance with the threshold. **The competent authorities should also be able to carry out such monitoring.** To allow the competent authorities to make an informed decision, ~~the customs authorities and the Commission should make~~ **it is necessary to foressee appropriate arrangements for availability of** the necessary information and data **to the competent authorities. The competent authority should be able to request necessary**

	importer has obtained the status of authorised CBAM declarant.	importer has obtained the status of authorised CBAM declarant.	**information and evidence from customs authorities, including name, address and contact information, of importers where such information is otherwise not** available to the competent ~~authorities~~**authority**. Where the ~~competent authority concludes~~**customs authorities become aware** that an importer has exceeded the threshold, ~~it should communicate that information to~~ **including on the basis of a communication by** the ~~customs authorities who, in turn,~~**competent authority, they** should not allow further importation of goods from that importer until the end of the **relevant** calendar year, or until that importer has obtained the status of authorised CBAM declarant.	**information and evidence from customs authorities, including name, address and contact information, of importers where such information is otherwise not** available to the competent ~~authorities~~**authority**. Where the ~~competent authority concludes~~**customs authorities become aware** that an importer has exceeded the threshold, ~~it should communicate that information to~~ **including on the basis of a communication by** the ~~customs authorities who, in turn,~~**competent authority, they** should not allow further importation of goods from that importer until the end of the **relevant** calendar year, or until that importer has obtained the status of authorised CBAM declarant.
24.	(8) Where an importer expects to exceed the annual threshold or intends to import goods after exceeding the threshold, the importer should apply for authorisation pursuant to Article 5 of Regulation (EU) 2023/956. For importers who have not been granted the authorisation before exceeding the threshold, penalties should apply for the entirety of the imported goods in accordance with Article 26(2) of Regulation (EU) 2023/956. The payment of the penalty in accordance with Article 26(2) of that Regulation should release the importer from the obligation to submit a CBAM declaration and to surrender CBAM certificates.	(8) Where an importer expects to exceed the annual threshold or intends to import goods after exceeding the threshold, the importer should apply for authorisation pursuant to Article 5 of Regulation (EU) 2023/956. For importers who have not been granted the authorisation before exceeding the threshold, penalties should apply for the entirety of the imported goods in accordance with Article 26(2) of Regulation (EU) 2023/956. The payment of the penalty in accordance with Article 26(2) of that Regulation should release the importer from the obligation to submit a CBAM declaration and to surrender CBAM certificates.	(8) ~~Where an~~**An** importer **who** expects to exceed the annual threshold ~~or intends to import goods after exceeding the threshold, the importer~~ should apply for authorisation pursuant to Article 5 of Regulation (EU) 2023/956 **in a timely manner and is expected to obtain the status of authorised CBAM declarant, as a rule, before the single mass-based threshold is exceeded**. For importers who have not been granted the authorisation before exceeding the threshold, penalties should apply for the entirety of the imported goods in accordance with Article 26(~~2~~**2a**) of Regulation (EU) 2023/956. The payment of the penalty in accordance	(8) ~~Where an~~**An** importer **who** expects to exceed the annual threshold ~~or intends to import goods after exceeding the threshold, the importer~~ should apply for authorisation pursuant to Article 5 of Regulation (EU) 2023/956 **in a timely manner and is expected to obtain the status of authorised CBAM declarant, as a rule, before the single mass-based threshold is exceeded**. For importers who have not been granted the authorisation before exceeding the threshold, penalties should apply for the entirety of the imported goods in accordance with Article 26(~~2~~**2a**) of Regulation (EU) 2023/956. The payment of the penalty in accordance

			with Article 26(~~2~~2a) of that Regulation should release the importer from the obligation to submit a CBAM declaration and to surrender CBAM certificates.	with Article 26(~~2~~2a) of that Regulation should release the importer from the obligation to submit a CBAM declaration and to surrender CBAM certificates.
25.			**(8a) The obligation to obtain the status of authorised CBAM declarant before the single mass-based treshold is exceeded may result in a high number of applications being lodged at the beginning of 2026. In order to facilitate a smooth entry into the definitive period, and avoid potential import disruptions, it is appropriate to allow importers and indirect customs representatives who have duly submitted an application in accordance with this Regulation by 31 March 2026 to continue importing the goods in 2026 even after exceeding the threshold pending the decision on granting of the authorisation. In order to avoid circumvention of the obligations under this Regulation, where granting of the authorisation is refused, the importers and indirect customs representatives should be subject to penalties in accordance with Article 26(2a).**	**(8a) The obligation to obtain the status of authorised CBAM declarant before the single mass-based treshold is exceeded may result in a high number of applications being lodged at the beginning of 2026. In order to facilitate a smooth entry into the definitive period, and avoid potential import disruptions, it is appropriate to allow importers and indirect customs representatives who have duly submitted an application in accordance with this Regulation by 31 March 2026 to continue importing the goods in 2026 even after exceeding the threshold pending the decision on granting of the authorisation. In order to avoid circumvention of the obligations under this Regulation, where granting of the authorisation is refused, the importers and indirect customs representatives should be subject to penalties in accordance with Article 26(2a).**
26.	(9) To ensure that the definition of an importer covers all relevant customs procedures, it is necessary to amend it to include the case of the simplified customs procedure where only a bill of discharge is submitted pursuant to Article 175(5) of	(9) To ensure that the definition of an importer covers all relevant customs procedures, it is necessary to amend it to include the case of the simplified customs procedure where only a bill of discharge is submitted pursuant to Article 175(5) of	(9) To ensure that the definition of an importer covers all relevant customs procedures, it is necessary to amend it to include the case of the simplified customs procedure where only a bill of discharge is submitted pursuant to Article 175(5) of	(9) To ensure that the definition of an importer covers all relevant customs procedures, it is necessary to amend it to include the case of the simplified customs procedure where only a bill of discharge is submitted pursuant to Article 175(5) of

	Commission Delegated Regulation (EU) 2015/2446[17].	Commission Delegated Regulation (EU) 2015/2446[18].	Commission Delegated Regulation (EU) 2015/2446[19].	Commission Delegated Regulation (EU) 2015/2446[20].
27.	(10) To strike a balance between the effectiveness of the authorisation procedure and the risk profile of the applicants, the consultation procedure should be optional for the competent authority. The consultation procedure should allow the competent authority to consult other competent authorities and the Commission when considered necessary based on the information submitted by the applicant and customs information made available in the CBAM registry.	(10) To strike a balance between the effectiveness of the authorisation procedure and the risk profile of the applicants, the consultation procedure should be optional for the competent authority. The consultation procedure should allow the competent authority to consult other competent authorities and the Commission when considered necessary based on the information submitted by the applicant and customs information made available in the CBAM registry.	(10) To strike a balance between the effectiveness of the authorisation procedure and the risk profile of the applicants, the consultation procedure should be optional for the competent authority. The consultation procedure should allow the competent authority to consult other competent authorities and the Commission when considered necessary based on the information submitted by the applicant and customs information made available in the CBAM registry.	(10) To strike a balance between the effectiveness of the authorisation procedure and the risk profile of the applicants, the consultation procedure should be optional for the competent authority. The consultation procedure should allow the competent authority to consult other competent authorities and the Commission when considered necessary based on the information submitted by the applicant and customs information made available in the CBAM registry.
28.	(11) To provide additional flexibility, the authorised CBAM declarants should be able to delegate the submission of the CBAM declaration to a third party. The authorised CBAM declarant should remain liable for the submission of the CBAM declaration. To provide the required delegation and access, that third party should fulfil certain technical credentials, including holding an Economic Operators Registration and Identification (EORI)	(11) To provide additional flexibility, the authorised CBAM declarants should be able to delegate the submission of the CBAM declaration to a third party. The authorised CBAM declarant should remain liable for the submission of the CBAM declaration. To provide the required delegation and access, that third party should fulfil certain technical credentials, including holding an Economic Operators Registration and Identification (EORI)	(11) To provide additional flexibility, the authorised CBAM declarants should be able to delegate the submission of the CBAM declaration to a third party. The authorised CBAM declarant should remain liable for the submission of the CBAM declaration. To provide the required delegation and access, that third party should fulfil certain technical credentials, including holding an Economic Operators Registration and Identification (EORI)	(11) To provide additional flexibility, the authorised CBAM declarants should be able to delegate the submission of the CBAM declaration to a third party. The authorised CBAM declarant should remain liable for the submission of the CBAM declaration. To provide the required delegation and access, that third party should fulfil certain technical credentials, including holding an Economic Operators Registration and Identification (EORI)

17 Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015 p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

18 Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015 p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

19 Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015 p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

20 Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015 p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

	number and being established in a Member State.	number and being established in a Member State.	number and being established in a Member State.	number and being established in a Member State.
29.	(12) Authorised CBAM declarants are required to submit their annual CBAM declaration and surrender the corresponding number of certificates by 31 May of the year following the year of import. In order to provide authorised CBAM declarants flexibility to comply with their obligations, a later date of submission would provide authorised CBAM declarants more time to collect the necessary information, ensure that embedded emissions are verified by an accredited verifier, and purchase the corresponding number of CBAM certificates. The date for the cancellation of CBAM certificates should be adjusted accordingly.	(12) Authorised CBAM declarants are required to submit their annual CBAM declaration and surrender the corresponding number of certificates by 31 May of the year following the year of import. In order to provide authorised CBAM declarants flexibility to comply with their obligations, a later date of submission would provide authorised CBAM declarants more time to collect the necessary information, ensure that embedded emissions are verified by an accredited verifier, and purchase the corresponding number of CBAM certificates. The date for the cancellation of CBAM certificates should be adjusted accordingly.	(12) Authorised CBAM declarants are required to submit their annual CBAM declaration and surrender the corresponding number of certificates by 31 May of the year following the year of import. In order to provide authorised CBAM declarants flexibility to comply with their obligations, a later date of submission would provide authorised CBAM declarants more time to collect the necessary information, ensure that embedded emissions are verified by an accredited verifier, and purchase the corresponding number of CBAM certificates. The date for the cancellation of CBAM certificates should be adjusted accordingly.	(12) Authorised CBAM declarants are required to submit their annual CBAM declaration and surrender the corresponding number of certificates by 31 May of the year following the year of import. In order to provide authorised CBAM declarants flexibility to comply with their obligations, a later date of submission would provide authorised CBAM declarants more time to collect the necessary information, ensure that embedded emissions are verified by an accredited verifier, and purchase the corresponding number of CBAM certificates. The date for the cancellation of CBAM certificates should be adjusted accordingly.
30.	(13) The embedded emissions of some aluminium and steel goods currently included in the scope of CBAM are primarily determined by the embedded emissions of input materials (precursors), while the emissions arising during the production steps of those goods are typically relatively low. They consist of finishing processes that are carried out by separate installations not covered by the EU emissions trading system ('EU ETS') as provided for in Directive 2003/87/EC of the European Parliament and of the	(13) The embedded emissions of some aluminium and steel goods currently included in the scope of CBAM are primarily determined by the embedded emissions of input materials (precursors), while the emissions arising during the production steps of those goods are typically relatively low. They consist of finishing processes that are carried out by separate installations not covered by the EU emissions trading system ('EU ETS') as provided for in Directive 2003/87/EC of the European Parliament and of the	(13) The embedded emissions of some aluminium and steel goods currently included in the scope of CBAM are primarily determined by the embedded emissions of input materials (precursors), while the emissions arising during the production steps of those goods are typically relatively low. They consist of finishing processes that are carried out by separate installations not covered by the EU emissions trading system ('EU ETS') as provided for in Directive 2003/87/EC of the European Parliament and of the	(13) The embedded emissions of some aluminium and steel goods currently included in the scope of CBAM are primarily determined by the embedded emissions of input materials (precursors), while the emissions arising during the production steps of those goods are typically relatively low. They consist of finishing processes that are carried out by separate installations not covered by the EU emissions trading system ('EU ETS') as provided for in Directive 2003/87/EC of the European Parliament and of the Council, except for the case of integrated facilities. **With a view to ensuring coherence with EU ETS rules and simplifying the**

	Council[21], except for the case of integrated facilities. The embedded emissions of those production processes should be excluded from the system boundaries of the calculation of emissions.	Council[22], except for the case of integrated facilities. The embedded emissions of those production processes should be excluded from the system boundaries of the calculation of emissions.	Council[23], except for the case of integrated facilities. The embedded emissions of those production processes should be excluded from the system boundaries of the calculation of emissions.	**application of the CBAM rules for operators in third countries,** the embedded emissions of those production processes should be excluded from the system boundaries of the calculation of emissions, **by aligning the system boundaries of production processes with those covered by the EU ETS.**
31.			**(13a) Electricity generated in the exclusive economic zone or on the continental shelf of a Member State or a third country should be considered as originating, respectively, in that Member State or that third country, by analogy to the provision in Article 31(h) of Commission Delegated Regulation (EU) 2015/2446. The same should apply to hydrogen that is considered, according to the rules of non-preferential origin, and in particular Articles 31 and 32 of Commission Delegated Regulation (EU) 2015/2446, as originating in the exclusicve economic zone or continental shelf of a Member State or third country.**	(13a) Electricity generated in the exclusive economic zone or on the continental shelf of a Member State or a third country is considered as originating, respectively, in that Member State or that third country. The same applies to hydrogen that is considered as originating in the exclusive economic zone or continental shelf of a Member State or third country.
32.	(14) Where input materials (precursors) have already been subject to the EU ETS or to a carbon pricing system that is fully linked with	(14) Where input materials (precursors) have already been subject to the EU ETS or to a carbon pricing system that is fully linked with	(14) Where input materials (precursors) have already been subject to the EU ETS or to a carbon pricing system that is fully linked with	(14) Where input materials (precursors) have already been subject to the EU ETS or to a carbon pricing system that is fully linked with

[21] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse 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).

[22] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse 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).

[23] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse 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).

	the EU ETS, the embedded emissions of those precursors should not be accounted for in the calculation of the embedded emissions of complex goods.	the EU ETS, the embedded emissions of those precursors should not be accounted for in the calculation of the embedded emissions of complex goods.	the EU ETS, the embedded emissions of those precursors should not be accounted for in the calculation of the embedded emissions of complex goods.	the EU ETS, the embedded emissions of those precursors should not be accounted for in the calculation of the embedded emissions of complex goods.
33.	(15) Authorised CBAM declarants are required to submit an annual CBAM declaration containing the calculation of embedded emissions on the basis of either default values or actual values verified by accredited verifiers. Default values will be calculated and made available by the Commission. Therefore, the verification of embedded emissions should only apply to actual values.	(15) Authorised CBAM declarants are required to submit an annual CBAM declaration containing the calculation of embedded emissions on the basis of either default values or actual values verified by accredited verifiers. Default values will be calculated and made available by the Commission. Therefore, the verification of embedded emissions should only apply to actual values.	(15) Authorised CBAM declarants are required to submit an annual CBAM declaration containing the calculation of embedded emissions on the basis of either default values or actual values verified by accredited verifiers. Default values will be calculated and made available by the Commission. Therefore, the verification of embedded emissions should only apply to actual values.	(15) Authorised CBAM declarants are required to submit an annual CBAM declaration containing the calculation of embedded emissions on the basis of either default values or actual values verified by accredited verifiers. Default values will be calculated and made available by the Commission. Therefore, the verification of embedded emissions should only apply to actual values.
34.	(16) Information collected during the transitional period illustrates difficulties for reporting declarants to obtain the required information on the carbon price effectively paid in a third country. To facilitate the deduction of the carbon price, the Commission should, where possible, establish an annual average carbon price expressed in EUR/tCO_2e of the effective carbon price paid, based on the best available data from reliable, publicly available information and information provided by third countries, including on a conservative basis.	(16) Information collected during the transitional period illustrates difficulties for reporting declarants to obtain the required information on the carbon price effectively paid in a third country. To facilitate the deduction of the carbon price, the Commission should, where possible, establish an annual average carbon price expressed in EUR/tCO_2e of the effective carbon price paid, based on the best available data from reliable, publicly available information and information provided by third countries, including on a conservative basis.	(16) Information collected during the transitional period illustrates difficulties for reporting declarants to obtain the required information on the carbon price effectively paid in a third country. To facilitate the deduction of the carbon price, the Commission should, where possible, establish an annual average carbon price expressed in EUR/tCO_2e of the effective carbon price paid, based on the best available data from reliable, publicly available information and information provided by third countries, including on a conservative basis.	(16) Information collected during the transitional period illustrates difficulties for reporting declarants to obtain the required information on the carbon price effectively paid in a third country. To facilitate the deduction of the carbon price, the Commission should, where possible, establish an annual average carbon price expressed in EUR/tCO_2e of the effective carbon price paid, based on the best available data from reliable, publicly available information and information provided by third countries, including on a conservative basis.
35.			**(16a) The evidence required for the deduction of a carbon price effectively paid relies on elements relevant for the determination and verification of actual embedded emissions. Where the embedded**	**(16a) The evidence required for the deduction of a carbon price effectively paid relies on elements relevant for the determination and verification of actual embedded emissions. Where the embedded**

			emissions are declared on the basis of default values, it should only be possible to claim the deduction of the carbon price by reference to yearly default carbon prices, where available. Furthermore, since the embedded emissions of precursors should not be accounted for where they have already been subject to the EU ETS or to a carbon pricing system that is fully linked with the EU ETS, the carbon price associated with these embedded emissions is not relevant for the deduction.	**emissions are declared on the basis of default values, it should only be possible to claim the deduction of the carbon price by reference to yearly default carbon prices, where available. Furthermore, since the embedded emissions of precursors should not be accounted for where they have already been subject to the EU ETS or to a carbon pricing system that is fully linked with the EU ETS, the carbon price associated with these embedded emissions is not relevant for the deduction.**
36.	(17) Authorised CBAM declarants may claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid in the country of origin for the declared embedded emissions. Since the carbon price may be paid in a third country other than the country of origin of the imported goods, such carbon price should also be eligible for deduction.	(17) Authorised CBAM declarants may claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid in the country of origin for the declared embedded emissions. Since the carbon price may be paid in a third country other than the country of origin of the imported goods, such carbon price should also be eligible for deduction.	(17) Authorised CBAM declarants may claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid in the country of origin for the declared embedded emissions. Since the carbon price may be paid in a third country other than the country of origin of the imported goods, such carbon price should also be eligible for deduction.	(17) Authorised CBAM declarants may claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid in the country of origin for the declared embedded emissions. Since the carbon price may be paid in a third country other than the country of origin of the imported goods, such carbon price should also be eligible for deduction.
37.	(18) To improve the reliability of the emissions data contained in the CBAM registry and to facilitate the submission of data, accredited verifiers should be allowed to access the CBAM registry to verify the embedded emissions upon request from an operator in third countries. In addition, parent companies or related undertakings of those operators should be allowed to access the	(18) To improve the reliability of the emissions data contained in the CBAM registry and to facilitate the submission of data, accredited verifiers should be allowed to access the CBAM registry to verify the embedded emissions upon request from an operator in third countries. In addition, parent companies or related undertakings of those operators should be allowed to access the	(18) To improve the reliability of the emissions data contained in the CBAM registry and to facilitate the submission of data, accredited verifiers should be allowed to access the CBAM registry to verify the embedded emissions upon request from an operator in third countries. In addition, parent companies or related undertakings of those operators should be allowed to access the	(18) To improve the reliability of the emissions data contained in the CBAM registry and to facilitate the submission of data, accredited verifiers should be allowed to access the CBAM registry to verify the embedded emissions upon request from an operator in third countries. In addition, parent companies or related undertakings of those operators should be allowed to access the

	CBAM registry for the purpose of registering and sharing relevant data on behalf of the controlled operator. The operators should be required to provide a corporate or activity registration number to ensure their identification.	CBAM registry for the purpose of registering and sharing relevant data on behalf of the controlled operator. The operators should be required to provide a corporate or activity registration number to ensure their identification.	CBAM registry for the purpose of registering and sharing relevant data on behalf of the controlled operator. The operators should be required to provide a corporate or activity registration number to ensure their identification.	CBAM registry for the purpose of registering and sharing relevant data on behalf of the controlled operator. The operators should be required to provide a corporate or activity registration number to ensure their identification.
38.			**(18a) To ensure consistency with Regulation 765/2008[24], as well as Commission Implementing Regulation (EU) 2018/2067[25], it is appropriate to provide that a verifier should be a legal person that is accredited for t he purpose of Regulation (EU) 2023/956 by a decision of a national accreditation body. For that purpose the national accreditation body should take into account the relevant groups of activities under Implementing Regulation (EU) 2018/2067 for the assessment of the qualifications of the legal person.**	**(18a) To ensure consistency with Regulation 765/2008[26], as well as Commission Implementing Regulation (EU) 2018/2067[27], it is appropriate to provide that a verifier should be a legal person that is accredited for t he purpose of Regulation (EU) 2023/956 by a decision of a national accreditation body. For that purpose the national accreditation body should take into account the relevant groups of activities under Implementing Regulation (EU) 2018/2067 for the assessment of the qualifications of the legal person.**
39.	(19) To foster the implementation of Regulation (EU) 2023/956 at national level, Member States should ensure that the competent authorities	(19) To foster the implementation of Regulation (EU) 2023/956 at national level, Member States should ensure that the competent authorities	(19) To foster the implementation of Regulation (EU) 2023/956 at national level, Member States should ensure that the competent authorities have **all** the **powers** necessary ~~powers to perform~~**for the**	(19) To foster the implementation of Regulation (EU) 2023/956 at national level, Member States should ensure that the competent authorities have **all** the **powers** necessary ~~powers to perform~~**for the**

[24] Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

[25] Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94).

[26] Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

[27] Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94).

	have the necessary powers to perform their duties.	have the necessary powers to perform their duties.	performance of their functions and duties.	performance of their functions and duties.
40.			(19a) It is appropriate to provide that the costs incurred in connection with the establishment, operation and management of the common central platform should be financed by fees payable by authorised CBAM declarant. These costs should be initially borne by the general budget of the Union and, to that end the revenues generated by those fees should be assigned to the Union budget to cover the relevant costs. In view of the nature of the revenues, it is appropriate to treat the revenues as internal assigned revenues. Any revenues remaining after covering these costs should be assigned to the Union budget. The Commission should be empowered to determine, by means of delegated acts, the structure and level of fees so that the organisation and use of the common central platform is cost-efficient, that the fees are set so as to strictly cover the relevant costs and that undue administrative costs are avoided. The Commission should also be empowered to decide, by means of delegated acts, at the occasion of subsequent joint procurement procedures that the fees should directly finance the costs of the operation and management of the platform.	(19a) It is appropriate to provide that the costs incurred in connection with the establishment, operation and management of the common central platform should be financed by fees payable by authorised CBAM declarant. *For the duration of the first joint public procurement contract* ***for the establishment, operation and management of the common central platform***, these costs should initially be borne by the general budget of the Union and, to that end the revenues generated by those fees should be assigned to the Union budget to cover the relevant costs. In view of the nature of the revenues, it is appropriate to treat the revenues as internal assigned revenues. Any revenues remaining after covering these costs should be assigned to the Union budget. The Commission should be empowered to determine, by means of delegated acts, the structure and level of fees so that the organisation and use of the common central platform is cost-efficient, that the fees are set so as to strictly cover the relevant costs and that undue administrative costs are avoided. *The Commission should also determine,* by means of delegated

				acts, *for the duration of the subsequent joint procurement contracts* that the fees should directly finance the costs of the operation and management of the platform.
41.	(20) To provide authorised CBAM declarants sufficient time to prepare for compliance with the amended obligations under Regulation (EU) 2023/956, Member States should start selling CBAM certificates in 2027 for emissions embedded in goods imported during the year 2026. The price of CBAM certificates, purchased in 2027 and corresponding to emissions embedded in goods imported into the EU in 2026, should reflect the prices of EU ETS allowances in 2026.	(20) To provide authorised CBAM declarants sufficient time to prepare for compliance with the amended obligations under Regulation (EU) 2023/956, Member States should start selling CBAM certificates in 2027 for emissions embedded in goods imported during the year 2026. The price of CBAM certificates, purchased in 2027 and corresponding to emissions embedded in goods imported into the EU in 2026, should reflect the prices of EU ETS allowances in 2026.	(20) To provide authorised CBAM declarants sufficient time to prepare for compliance with the amended obligations under Regulation (EU) 2023/956, Member States should start selling CBAM certificates in 2027 for emissions embedded in goods imported during the year 2026. The price of CBAM certificates~~,~~ purchased in 2027 and corresponding to emissions embedded in goods imported into the EU in 2026~~,~~ should reflect the prices of EU ETS allowances in 2026.	(20) To provide authorised CBAM declarants sufficient time to prepare for compliance with the amended obligations under Regulation (EU) 2023/956, Member States should start selling CBAM certificates in 2027 for emissions embedded in goods imported during the year 2026. The price of CBAM certificates~~,~~ purchased in 2027 and corresponding to emissions embedded in goods imported into the EU in 2026~~,~~ should reflect the prices of EU ETS allowances in 2026.
42.	(21) The obligation for the authorised CBAM declarants 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 80 % of the emissions embedded in the goods they have imported since the start of the year, is insufficiently tailored to the expected financial adjustment. It is therefore necessary to both reduce the ratio from 80 % to 50 % and integrate the free allocation of EU ETS allowances. Furthermore, the authorised CBAM declarant should be able to rely on the information submitted in the CBAM declaration in the previous year, for the same goods and third countries.	(21) The obligation for the authorised CBAM declarants 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 80 % of the emissions embedded in the goods they have imported since the start of the year, is insufficiently tailored to the expected financial adjustment. It is therefore necessary to both reduce the ratio from 80 % to 50 % and integrate the free allocation of EU ETS allowances. Furthermore, the authorised CBAM declarant should be able to rely on the information submitted in the CBAM declaration in the previous year, for the same goods and third countries.	(21) The obligation for the authorised CBAM declarants 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 80 % of the emissions embedded in the goods they have imported since the start of the year, is insufficiently tailored to the expected financial adjustment. It is therefore necessary to both reduce the ratio from 80 % to 50 % and integrate the free allocation of EU ETS allowances. Furthermore, the authorised CBAM declarant should be able to rely on the information submitted in the CBAM declaration in the previous year, for the same goods and third countries.	(21) The obligation for the authorised CBAM declarants 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 80 % of the emissions embedded in the goods they have imported since the start of the year, is insufficiently tailored to the expected financial adjustment. It is therefore necessary to both reduce the ratio from 80 % to 50 % and integrate the free allocation of EU ETS allowances. Furthermore, the authorised CBAM declarant should be able to rely on the information submitted in the CBAM declaration in the previous year, for the same goods and third countries.

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43.	(22) The repurchase limit should likewise align more accurately with the number of CBAM certificates which the authorised CBAM declarants are required to purchase during the year of imports.	(22) The repurchase limit should likewise align more accurately with the number of CBAM certificates which the authorised CBAM declarants are required to purchase during the year of imports.	(22) The repurchase limit should likewise align more accurately with the number of CBAM certificates which the authorised CBAM declarants are required to purchase during the year of imports.	(22) The repurchase limit should likewise align more accurately with the number of CBAM certificates which the authorised CBAM declarants are required to purchase during the year of imports.
44.	(23) Since CBAM certificates are cancelled without any compensation, there is no need for an exchange of information from the common central platform to the CBAM registry at the end of the working day.	(23) Since CBAM certificates are cancelled without any compensation, there is no need for an exchange of information from the common central platform to the CBAM registry at the end of the working day.	(23) Since CBAM certificates are cancelled without any compensation, there is no need for an exchange of information from the common central platform to the CBAM registry at the end of the working day.	(23) Since CBAM certificates are cancelled without any compensation, there is no need for an exchange of information from the common central platform to the CBAM registry at the end of the working day.
45.	(24) The competent authorities, when applying penalties, should be able to take into account the specific circumstances such as the intentional or negligent behaviour of the declarant. That would allow for a reduction of the amount of the penalty where minor or unintentional errors are made.	(24) The competent authorities, when applying penalties, should be able to take into account the specific circumstances such as the intentional or negligent behaviour of the declarant. That would allow for a reduction of the amount of the penalty where minor or unintentional errors are made.	~~(24) The~~**(24)Where the authorised CBAM declarant fails to surrender the correct number of CBAM certificates as a result of incorrect information provided by a third party, namely the operator, the verifier or the independent person certifying the carbon price documentation, the** competent authorities, when applying penalties, should be able to take into account the specific circumstances such as the **duration, gravity, scope,** intentional or negligent ~~behaviour~~**nature and repetition** of the **non- compliance and the level of cooperation of the authorised CBAM** declarant. That would allow for a reduction of the amount of the penalty where minor or unintentional errors are made.	~~(24) The~~**(24)Where the authorised CBAM declarant fails to surrender the correct number of CBAM certificates as a result of incorrect information provided by a third party, namely the operator, the verifier or the independent person certifying the carbon price documentation, the** competent authorities, when applying penalties, should be able to take into account the specific circumstances such as the **duration, gravity, scope,** intentional or negligent ~~behaviour~~**nature and repetition** of the **non- compliance and the level of cooperation of the authorised CBAM** declarant. That would allow for a reduction of the amount of the penalty where minor or unintentional errors are made.
46.			**(24a) Importers other than authorised CBAM declarants who have exceeded the single mass-based threshold should be subject to the penalty provided in Article**	**(24a) Importers other than authorised CBAM declarants who have exceeded the single mass-based threshold should be subject to the penalty provided in Article**

			26(2). For that purpose, the entirety of the emissions embedded in the goods imported by such importer without authorisation in the relevant calendar year should be taken into account. It is appropriate to provide that the payment of the penalty releases the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports. In order to take into account minor or unintentional nature of an infringement, the competent authorities should be able to impose lower penalty where the single mass-based threshold has been exceeded by no more than 10 % of that threshold or where the operator has provisionally continued to import goods in accordance with Article 17(7a) and its application for the status of authorised CBAM declarant has been refused.	**26(2). For that purpose, the entirety of the emissions embedded in the goods imported by such importer without authorisation in the relevant calendar year should be taken into account. It is appropriate to provide that the payment of the penalty releases the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports. In order to take into account minor or unintentional nature of an infringement, the competent authorities should be able to impose lower penalty where the single mass-based threshold has been exceeded by no more than 10 % of that threshold or where the operator has provisionally continued to import goods in accordance with Article 17(7a) and its application for the status of authorised CBAM declarant has been refused.**
47.	(25) The CBAM applies to certain carbon-intensive goods imported into the Union. The list of CBAM goods in Annex I of Regulation (EU) 2023/956 includes '[o]ther kaolinic clays' in the list of cement goods. While calcined kaolinic clays are carbon-intensive products, this is not the case for non-calcined kaolinic clays. Non-calcined kaolinic clays should therefore be excluded from the scope of the CBAM.	(25) The CBAM applies to certain carbon-intensive goods imported into the Union. The list of CBAM goods in Annex I of Regulation (EU) 2023/956 includes '[o]ther kaolinic clays' in the list of cement goods. While calcined kaolinic clays are carbon-intensive products, this is not the case for non-calcined kaolinic clays. Non-calcined kaolinic clays should therefore be excluded from the scope of the CBAM.	(25) The CBAM applies to certain carbon-intensive goods imported into the Union. The list of CBAM goods in Annex I of Regulation (EU) 2023/956 includes ~~'[o]ther'~~**'other** kaolinic clays' in the list of cement goods. While calcined kaolinic clays are carbon-intensive products, this is not the case for non-calcined kaolinic clays. Non-calcined kaolinic clays should therefore be excluded from the scope of the CBAM.	(25) The CBAM applies to certain carbon-intensive goods imported into the Union. The list of CBAM goods in Annex I of Regulation (EU) 2023/956 includes ~~'[o]ther'~~**'other** kaolinic clays' in the list of cement goods. While calcined kaolinic clays are carbon-intensive products, this is not the case for non-calcined kaolinic clays. Non-calcined kaolinic clays should therefore be excluded from the scope of the CBAM.

48.		***(25a) The CBAM applies to importation of electricity, but it should not apply to electricity generated entirely in the exclusive economic zone of an EEA Member State and imported directly into the customs territory of the Union.***		**[deleted]**
49.	(26) Annex II to Regulation (EU) 2023/956 lists the goods for which only direct emissions should be taken into account in the calculation of embedded emissions. For goods not listed in that Annex, both direct and indirect emissions should be taken into account. Since indirect emissions are not relevant in the case of electricity generation, electricity should be added to the list of goods in that Annex.	(26) Annex II to Regulation (EU) 2023/956 lists the goods for which only direct emissions should be taken into account in the calculation of embedded emissions. For goods not listed in that Annex, both direct and indirect emissions should be taken into account. Since indirect emissions are not relevant in the case of electricity generation, electricity should be added to the list of goods in that Annex.	(26) Annex II to Regulation (EU) 2023/956 lists the goods for which only direct emissions should be taken into account in the calculation of embedded emissions. For goods not listed in that Annex, both direct and indirect emissions should be taken into account. Since indirect emissions are not relevant in the case of electricity generation, electricity should be added to the list of goods in that Annex.	(26) Annex II to Regulation (EU) 2023/956 lists the goods for which only direct emissions should be taken into account in the calculation of embedded emissions. For goods not listed in that Annex, both direct and indirect emissions should be taken into account. Since indirect emissions are not relevant in the case of electricity generation, electricity should be added to the list of goods in that Annex.
50.	(27) It is also necessary to simplify the means for determining default values when reliable data for the exporting country would not be available for a certain type of goods. In such cases, to prevent carbon leakage, the default value should be set at the level of the average emission intensity of the ten exporting countries with the highest emission intensities for which reliable data is available, which is an appropriate average to ensure the environmental objective of the CBAM. This is without prejudice to the possibility to adapt these default values based on region-specific features pursuant to point 7 of Annex IV of the CBAM.	(27) It is also necessary to simplify the means for determining default values when reliable data for the exporting country would not be available for a certain type of goods. In such cases, to prevent carbon leakage, the default value should be set at the level of the average emission intensity of the ten exporting countries with the highest emission intensities for which reliable data is available, which is an appropriate average to ensure the environmental objective of the CBAM. This is without prejudice to the possibility to adapt these default values based on region-specific features pursuant to point 7 of Annex IV of the CBAM.	(27) It is also necessary to simplify the means for determining default values when reliable data for the exporting country would not be available for a certain type of goods. In such cases, to prevent carbon leakage, the default value should be set at the level of the average emission intensity of the ten exporting countries with the highest emission intensities for which reliable data is available, which is an appropriate average to ensure the environmental objective of the CBAM. This is without prejudice to the possibility to adapt these default values based on region-specific features pursuant to point 7 of Annex IV of the CBAM.	(27) It is also necessary to simplify the means for determining default values when reliable data for the exporting country would not be available for a certain type of goods. In such cases, to prevent carbon leakage, the default value should be set at the level of the average emission intensity of the ten exporting countries with the highest emission intensities for which reliable data is available, which is an appropriate average to ensure the environmental objective of the CBAM. This is without prejudice to the possibility to adapt these default values based on region-specific features pursuant to point 7 of Annex IV of the CBAM.

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51.	(28) 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 amending the threshold in Annex VII to that Regulation, where necessary, as determined in accordance with Article 2(3a) of that Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making*. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.	(28) 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 amending the threshold in Annex VII to that Regulation, where necessary, as determined in accordance with Article 2(3a) of that Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making*. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.	(28) 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 amending the threshold in Annex VII to that Regulation, where necessary, as determined in accordance with Article 2(3a) of that Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making*. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.	(28) 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 amending the threshold in Annex VII to that Regulation, where necessary, as determined in accordance with Article 2(3a) of that Regulation. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making*. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.
52.	* Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, Interinstitutional Agreement of 13 April 2016 on Better Law-Making, (OJ L 123, 12.5.2016, p. 1–14, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).	* Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, Interinstitutional Agreement of 13 April 2016 on Better Law-Making, (OJ L 123, 12.5.2016, p. 1–14, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).	* Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, Interinstitutional Agreement of 13 April 2016 on Better Law-Making, (OJ L 123, 12.5.2016, p. 1–14, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).	* Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, Interinstitutional Agreement of 13 April 2016 on Better Law-Making, (OJ L 123, 12.5.2016, p. 1–14, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).
53.	(29) Since the objectives of this Regulation cannot be sufficiently	(29) Since the objectives of this Regulation cannot be sufficiently	(29) Since the objectives of this Regulation cannot be sufficiently	(29) Since the objectives of this Regulation cannot be sufficiently

	achieved by the Member States, namely simplifying certain obligations and strengthening the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions 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 necessary in order to achieve those objectives.	achieved by the Member States, namely simplifying certain obligations and strengthening the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions 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 necessary in order to achieve those objectives.	achieved by the Member States, namely simplifying certain obligations and strengthening the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions 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 necessary in order to achieve those objectives.	achieved by the Member States, namely simplifying certain obligations and strengthening the mechanism that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions 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 necessary in order to achieve those objectives.
54.	(30) Regulation (EU) 2023/956 should therefore be amended accordingly,	(30) Regulation (EU) 2023/956 should therefore be amended accordingly,	(30) Regulation (EU) 2023/956 should therefore be amended accordingly,	(30) Regulation (EU) 2023/956 should therefore be amended accordingly,
55.	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:
56.	*Article 1*	*Article 1*	*Article 1*	*Article 1*
57.	Amendments to Regulation (EU) 2023/956	*Amendments to Regulation (EU) 2023/956*	*Amendments to Regulation (EU) 2023/956*	*Amendments to Regulation (EU) 2023/956*
58.	Regulation (EU) 2023/956 is amended as follows:	Regulation (EU) 2023/956 is amended as follows:	Regulation (EU) 2023/956 is amended as follows:	Regulation (EU) 2023/956 is amended as follows:
59.	(1) Article 2 is amended as follows:	(1) Article 2 is amended as follows:	(1) Article 2 is amended as follows:	(1) Article 2 is amended as follows:
60.	(a) paragraph 3 is replaced by the following:	(a) paragraph 3 is replaced by the following:	(a) paragraph 3 is replaced by the following:	(a) paragraph 3 is replaced by the following:

61.	'3. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446*.	'3. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446*.	'3. **[deleted]** By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446*.	'3. **[deleted]** By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446*.
62.	*Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).';'	*Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).';'	*Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).';'	*Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).';'
63.	(b) the following paragraph 3a is inserted:	(b) the following paragraph 3a is inserted:	~~(b) the following paragraph 3a is inserted:~~ **(b) [deleted]**	**[deleted]**
64.	'3a. By way of derogation from paragraphs 1 and 2, importers, including authorised CBAM declarants, shall be exempted from the obligations under this Regulation, where the goods listed in Annex I, with the exception of electricity and hydrogen, do not exceed, cumulatively per calendar year, the mass-based threshold laid down in point 1 of Annex VII.	'3a. By way of derogation from paragraphs 1 and 2, importers, including authorised CBAM declarants, shall be exempted from the obligations under this Regulation, where the goods listed in Annex I, with the exception of electricity and hydrogen, do not exceed, cumulatively per calendar year, the mass-based threshold laid down in point 1 of Annex VII.	~~'3a. By way of derogation from paragraphs 1 and 2, importers, including authorised CBAM declarants, shall be exempted from the obligations under this Regulation, where the goods listed in Annex I, with the exception of electricity and hydrogen, do not exceed, cumulatively per calendar year, the mass-based threshold laid down in point 1 of Annex VII.~~	**[deleted]**
65.	The threshold laid down in point 1 of Annex VII shall ensure that at least 99% of the emissions embedded in the imported goods and processed products pursuant to Article 2(1) and (2) are not covered by the derogation referred to in the first subparagraph.	The threshold laid down in point 1 of Annex VII shall ensure that at least 99% of the emissions embedded in the imported goods and processed products pursuant to Article 2(1) and (2) are not covered by the derogation referred to in the first subparagraph.	~~The threshold laid down in point 1 of Annex VII shall ensure that at least 99% of the emissions embedded in the imported goods and processed products pursuant to Article 2(1) and (2) are not covered by the derogation referred to in the first subparagraph.~~	**[deleted]**
66.	The Commission is empowered to adopt delegated acts to amend the	The Commission is empowered to adopt delegated acts to amend the	~~The Commission is empowered to adopt delegated acts to amend the~~	**[deleted]**

	mass threshold set out in Annex VII to reflect a material change in the average emission intensities of goods used for the calculation of the threshold laid down in point 1 of Annex VII, or significant changes in the pattern of trade in goods, including practices of circumvention of that threshold as referred to in Article 27(2), point (b).’;	mass threshold set out in Annex VII to reflect a material change in the average emission intensities of goods used for the calculation of the threshold laid down in point 1 of Annex VII, or significant changes in the pattern of trade in goods, including practices of circumvention of that threshold as referred to in Article 27(2), point (b).’;	~~mass threshold set out in Annex VII to reflect a material change in the average emission intensities of goods used for the calculation of the threshold laid down in point 1 of Annex VII, or significant changes in the pattern of trade in goods, including practices of circumvention of that threshold as referred to in Article 27(2), point (b).’;~~	
67.		***(ba) the following paragraph 3b isinserted:***		***(ba) the following paragraph 3b isinserted:***
68.		***3b. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to electricity generated entirely in the exclusive economic zone of an EEA Member State and imported directly into the customs territory of the Union.***		***3b.*** This Regulation shall not apply to electricity generated in the exclusive economic zone or on the continental shelf of a Member State or of a country or territory listed in Annex III, Sections 1 or 2, of this Regulation. This Regulation shall also not apply to hydrogen originating in the exclusive economic zone or continental shelf of a Member State or of a country or territory listed in Annex III, Section 1, of this Regulation.
69.			**(1a) the following article is inserted:**	**(1a) the following article is inserted:**
70.			**‘Article 2a De minimis exemption**	**‘Article 2a De minimis exemption**
71.			**1. An importer, including importers with the status of an authorised CBAM declarant, shall be exempted from the obligations under this Regulation, where the net mass of the imported goods in**	**1. An importer, including importers with the status of an authorised CBAM declarant, shall be exempted from the obligations under this Regulation, where the net mass of the imported goods in**

			a given calendar year does not cumulatively exceed the single mass-based threshold laid down in point 1 of Annex VII. This threshold shall apply to the total net mass of goods of all CN codes aggregated per importer and per calendar year. Such importer, including importers with the status of an authorised CBAM declarant, shall declare such exemption in the relevant customs declaration.	a given calendar year does not cumulatively exceed the single mass-based threshold laid down in point 1 of Annex VII. This threshold shall apply to the total net mass of goods of all CN codes aggregated per importer and per calendar year. Such importer, including importers with the status of an authorised CBAM declarant, shall declare such exemption in the relevant customs declaration.
72.			2. Where, within the relevant calendar year, an importer, including importers with the status of an authorised CBAM declarant, exceeds the single mass-based threshold referred to in paragraph 1, that importer or that authorised CBAM declarant shall be subject to all obligations under this Regulation in respect of all emissions embedded in all goods imported in the relevant calendar year.	2. Where, within the relevant calendar year, an importer, including importers with the status of an authorised CBAM declarant, exceeds the single mass-based threshold referred to in paragraph 1, that importer or that authorised CBAM declarant shall be subject to all obligations under this Regulation in respect of all emissions embedded in all goods imported in the relevant calendar year.
73.			3. By 30 April of each calendar year, the Commission shall assess, on the basis of the import data for the preceding 12 calendar months, whether the single mass-based threshold set out in point 1 of Annex VII ensures that paragraph 1 of this Article applies to no more than 1% of the emissions embedded in the imported goods and processed products. The Commission shall adopt delegated acts to amend the single mass-based threshold set	3. By 30 April of each calendar year, the Commission shall assess, on the basis of the import data for the preceding 12 calendar months, whether the single mass-based threshold set out in point 1 of Annex VII ensures that paragraph 1 of this Article applies to no more than 1% of the emissions embedded in the imported goods and processed products. The Commission shall adopt delegated acts to amend the single mass-based threshold set

			out in point 1 of Annex VII by using the methodology set out in point 2 of that Annex, where the value of the resulting threshold deviates from the applicable threshold by more than 15 tonnes. The amended single mass-based threshold shall apply as of the beginning of the following calendar year.	**out in point 1 of Annex VII by using the methodology set out in point 2 of that Annex, where the value of the resulting threshold deviates from the applicable threshold by more than 15 tonnes. The amended single mass-based threshold shall apply as of the beginning of the following calendar year.**
74.			**4. This Article shall not apply to imports of electricity and hydrogen.**	**4. This Article shall not apply to imports of electricity and hydrogen.**
75.	(2) Article 3 is amended as follows:	(2) Article 3 is amended as follows:	(2) Article 3 is amended as follows:	(2) Article 3 is amended as follows:
76.	(a) point (15) is replaced by the following:	(a) point (15) is replaced by the following:	(a) point (15) is replaced by the following:	(a) point (15) is replaced by the following:
77.	'(15) 'importer' means either 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, 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;	'(15) 'importer' means either 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, 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;	'(15) 'importer' means either 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, 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;	'(15) 'importer' means either 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, 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;
78.	(b) point (31) is replaced by the following:	(b) point (31) is replaced by the following:	(b) point (31) is replaced by the following:	(b) point (31) is replaced by the following:
79.	'(31) 'operator' means any person that operates or controls an	'(31) 'operator' means any person that operates or controls an	'(31) 'operator' means any person that operates or controls an	'(31) 'operator' means any person that operates or controls an

	installation in a third country, including a parent company controlling an installation in a third country;';	installation in a third country, including a parent company controlling an installation in a third country;';	installation in a third country, including a parent company controlling an installation in a third country;';	installation in a third country, including a parent company controlling an installation in a third country;';
80.	(3) Article 5 is amended as follows:	(3) Article 5 is amended as follows:	(3) Article 5 is amended as follows:	(3) Article 5 is amended as follows:
81.	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:
82.	'1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation').	'1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation').	'1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation').	'1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation').
83.	An indirect customs representative shall submit the application for authorisation where the indirect customs representative is appointed by an importer in accordance with Article 18 of Regulation (EU) No 952/2013 and agrees to act as authorised CBAM declarant, including where that importer is subject to the derogation pursuant to Article 2(3a).';	An indirect customs representative shall submit the application for authorisation where the indirect customs representative is appointed by an importer in accordance with Article 18 of Regulation (EU) No 952/2013 and agrees to act as authorised CBAM declarant, including where that importer is subject to the derogation pursuant to Article 2(3a).';	~~An indirect customs representative shall submit the application for authorisation where the indirect customs representative is appointed by an importer in accordance with Article 18 of Regulation (EU) No 952/2013 and agrees to act as authorised CBAM declarant, including where that importer is subject to the derogation pursuant to Article 2(3a).';~~	**[deleted]**
84.			**(aa) the following paragraph 1aa is inserted:**	**(aa) the following paragraph 1aa is inserted:**
85.			**1aa. An indirect customs representative shall obtain the status of authorised CBAM declarant prior to importing goods into the customs territory of the Union. An indirect customs representative shall act as an authorised CBAM declarant where**	**1aa. An indirect customs representative shall obtain the status of authorised CBAM declarant prior to importing goods into the customs territory of the Union. An indirect customs representative shall act as an authorised CBAM declarant where**

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			the indirect customs representative is appointed by an importer in accordance with Article 18 of Regulation (EU) No 952/2013 and agrees to act as authorised CBAM declarant, irrespective of whether the importer is exempted from the obligations under this Regulation pursuant to Article 2a.';	**the indirect customs representative is appointed by an importer in accordance with Article 18 of Regulation (EU) No 952/2013 and agrees to act as authorised CBAM declarant, irrespective of whether the importer is exempted from the obligations under this Regulation pursuant to Article 2a.';**
86.	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:
87.	'1a. An importer shall submit the application for an authorisation in accordance with paragraph 1 where the importer expects to exceed the threshold laid down in point 1 of Annex VII.';	'1a. An importer shall submit the application for an authorisation in accordance with paragraph 1 where the importer expects to exceed the threshold laid down in point 1 of Annex VII.';	'1a. ~~An importer shall submit~~ **Where Article 2a applies,** the application for an authorisation **shall be submitted** in ~~accordance with paragraph 1~~**cases** where the importer expects to exceed the **single mass-based** threshold ~~laid down~~**referred to** in ~~point 1 of Annex VII~~**that Article**.';	'1a. ~~An importer shall submit~~ **Where Article 2a applies,** the application for an authorisation **shall be submitted** in ~~accordance with paragraph 1~~**cases** where the importer expects to exceed the **single mass-based** threshold ~~laid down~~**referred to** in ~~point 1 of Annex VII~~**that Article**.';
88.	(c) paragraph 2 is replaced by the following:	(c) paragraph 2 is replaced by the following:	(c) paragraph 2 is replaced by the following:	(c) paragraph 2 is replaced by the following:
89.	'2. Where an importer is not established in a Member State, the indirect customs representative shall apply for the status of authorised CBAM declarant, including where that importer is subject to the derogation pursuant to Article 2(3a).';	'2. Where an importer is not established in a Member State, the indirect customs representative shall apply for the status of authorised CBAM declarant, including where that importer is subject to the derogation pursuant to Article 2(3a).';	'2. ~~-~~ Where an importer is not established in a Member State, the indirect customs representative shall ~~apply for~~**obtain** the status of authorised CBAM declarant, ~~including where that~~ **irrespective of whether the** importer is ~~subject to the derogation~~**exempted from the obligations under this Regulation** pursuant to Article ~~2(3a).~~**2a.**';	'2. ~~-~~ Where an importer is not established in a Member State, the indirect customs representative shall ~~apply for~~**obtain** the status of authorised CBAM declarant, ~~including where that~~ **irrespective of whether the** importer is ~~subject to the derogation~~**exempted from the obligations under this Regulation** pursuant to Article ~~2(3a).~~**2a.**';
90.			**(ca) the following paragraph is inserted:**	**(ca) the following paragraph is inserted:**

91.			**‘2a. Where an indirect customs representative acts as an authorised CBAM declarant on behalf of an importer, that indirect customs representative shall be subject to the obligations applicable to that importer pursuant to this Regulation, in respect of the goods imported on behalf of that importer by this indirect customs representative.’;**	**‘2a. Where an indirect customs representative acts as an authorised CBAM declarant on behalf of an importer, that indirect customs representative shall be subject to the obligations applicable to that importer pursuant to this Regulation, in respect of the goods imported on behalf of that importer by this indirect customs representative.’;**
92.	(d) in paragraph 5, point (g) is replaced by the following:	(d) in paragraph 5, point (g) is replaced by the following:	(d) ~~in~~ paragraph 5~~, point (g)~~ is ~~replaced by the following~~**amended as follows**:	(d) ~~in~~ paragraph 5~~, point (g)~~ is ~~replaced by the following~~**amended as follows**:
93.			**(i) point (g) is replaced by the following:**	**(i) point (g) is replaced by the following:**
94.	‘(g) estimated monetary value, volume of imports of goods into the customs territory of the Union by type of goods and information on the Member States of import, for the calendar year during which the application is submitted, and for the following calendar year;’;	‘(g) estimated monetary value, volume of imports of goods into the customs territory of the Union by type of goods and information on the Member States of import, for the calendar year during which the application is submitted, and for the following calendar year;’;	‘(g) ~~-~~ estimated ~~monetary value,~~ volume of imports of goods into the customs territory of the Union by type of goods and information on the Member States of import, for the calendar year during which the application is submitted, and for the following calendar year;’;	‘(g) ~~-~~ estimated ~~monetary value,~~ volume of imports of goods into the customs territory of the Union by type of goods and information on the Member States of import, for the calendar year during which the application is submitted, and for the following calendar year;’;
95.			**(ii) the following point is inserted:**	**(ii) the following point is inserted:**
96.			**‘(ga) the number of the authorised economic operator (AEO) certificate, if granted, in accordance with Article 38 of Regulation EU 952/2013;’;**	**‘(ga) the number of the authorised economic operator (AEO) certificate, if granted, in accordance with Article 38 of Regulation EU 952/2013;’;**
97.	(e) the following paragraph 7a is inserted:	(e) the following paragraph 7a is inserted:	(e) the following paragraph 7a is inserted:	(e) the following paragraph 7a is inserted:

98.	‘7a. An authorised CBAM declarant may delegate the submission of CBAM declarations as referred to in Article 6 to a person acting on behalf and in the name of that declarant. The authorised CBAM declarant shall remain responsible for performing the obligations set out with regard to authorised CBAM declarants in this Regulation.’;	‘7a. An authorised CBAM declarant may delegate the submission of CBAM declarations as referred to in Article 6 to a person acting on behalf and in the name of that declarant. The authorised CBAM declarant shall remain responsible for performing the obligations set out with regard to authorised CBAM declarants in this Regulation.’;	‘7a.- An authorised CBAM declarant may delegate the submission of CBAM declarations as referred to in Article 6 to a person acting on behalf and in the name of that declarant. The authorised CBAM declarant shall remain responsible for ~~performing~~ **compliance with** the obligations ~~set out with regard~~**applicable** to authorised CBAM declarants ~~in~~**under** this Regulation.’;	‘7a.- An authorised CBAM declarant may delegate the submission of CBAM declarations as referred to in Article 6 to a person acting on behalf and in the name of that declarant. The authorised CBAM declarant shall remain responsible for ~~performing~~ **compliance with** the obligations ~~set out with regard~~**applicable** to authorised CBAM declarants ~~in~~**under** this Regulation.’;
99.	(4) Article 6 is amended as follows:	(4) Article 6 is amended as follows:	(4) Article 6 is amended as follows:	(4) Article 6 is amended as follows:
100.	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:
101.	‘1. By 31 August of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year.’	‘1. By 31 August of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year.’	‘1. By ~~31 August~~**30 September** of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year.’	‘1. By ~~31 August~~**30 September** of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year.’
102.	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:
103.	2. The CBAM declaration shall contain the following information:	2. The CBAM declaration shall contain the following information:	2.- The CBAM declaration shall contain the following information:	2.- The CBAM declaration shall contain the following information:
104.	(a) the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods, including the	(a) the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods, including the	(a)- the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods, including the imported goods below the	(a)- the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods, including the imported goods below the

	imported goods below the threshold laid down in point 1 of Annex VII);	imported goods below the threshold laid down in point 1 of Annex VII);	threshold laid down in point 1 of Annex VII);	threshold laid down in point 1 of Annex VII);
105.	(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 verified, when actual emissions are used, 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 verified, when actual emissions are used, 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 verified, ~~when~~**where the embedded emissions are determined on the basis of** actual emissions ~~are used~~, 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 verified, ~~when~~**where the embedded emissions are determined on the basis of** actual emissions ~~are used~~, in accordance with Article 8;
106.	(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a third country in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;	(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a third country in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;	(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a third country in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;	(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a third country in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;
107.	(d) where applicable, copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.’;	(d) where applicable, copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.’;	(d) where applicable, copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.’;	(d) where applicable, copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.’;
108.	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:

109.	'6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM 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, the procedure for submitting the CBAM declaration via the CBAM registry, 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. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';	*'6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM 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, the procedure for submitting the CBAM declaration via the CBAM registry, 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. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';*	*'6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM 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(3a),** the procedure for submitting the CBAM declaration via the CBAM registry, 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. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';*	*'6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM 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(3a),** the procedure for submitting the CBAM declaration via the CBAM registry, 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. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';*
110.	*(5) Article 7 is amended as follows:*	*(5) Article 7 is amended as follows:*	*(5) Article 7 is amended as follows:*	*(5) Article 7 is amended as follows:*
111.			**(-a) paragraph 2 is replaced by the following:**	**(-a) paragraph 2 is replaced by the following:**
112.			**'2. Embedded emissions in goods other than electricity shall be determined:**	**'2. Embedded emissions in goods other than electricity shall be determined:**
113.			**a) based on the actual emissions in accordance with the**	**a) based on the actual emissions in accordance with the**

			methods set out in points 2 and 3 of Annex IV, or	**methods set out in points 2 and 3 of Annex IV, or**
114.			**b) by reference to default values in accordance with the methods set out in point 4.1 of Annex IV.';**	**b) by reference to default values in accordance with the methods set out in point 4.1 of Annex IV.';**
115.	(a) paragraph 5 is replaced by the following:	(a) paragraph 5 is replaced by the following:	(a) paragraph 5 is replaced by the following:	(a) paragraph 5 is replaced by the following:
116.	'5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18, where applicable, to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).';	'5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18, where applicable, to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).';	'5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18, where applicable, to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).';	'5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18, where applicable, to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).';
117.	(b) in paragraph 7, point (a) is replaced by the following:	(b) in paragraph 7, point (a) is replaced by the following:	(b) in paragraph 7, point (a) is replaced by the following:	(b) in paragraph 7, point (a) is replaced by the following:
118.	'(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 limited to the system boundaries of production processes covered by the EU ETS, and relevant input materials (precursors), emission factors, installation-specific values of actual emissions and default values and	'(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 limited to the system boundaries of production processes covered by the EU ETS, and relevant input materials (precursors), emission factors, installation-specific values of actual emissions and default values and	'(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 limited to the system boundaries of production processes~~**should be aligned with those** covered by the EU ETS, and relevant input materials (precursors), emission factors, installation-specific values of actual	'(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 limited to the system boundaries of production processes~~**shall be aligned with those** covered by the EU ETS, and relevant input materials (precursors), emission factors, installation-specific values of actual

	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' and 'complex goods' for the purpose of point 1 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 electricity consumed in the production processes of goods for the purpose of paragraph 2 that are listed in points 5 and 6 of Annex IV are met;';	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' and 'complex goods' for the purpose of point 1 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 electricity consumed in the production processes of goods for the purpose of paragraph 2 that are listed in points 5 and 6 of Annex IV are met;';	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' and 'complex goods' for the purpose of point 1 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 electricity **and electricity** consumed in the production processes of goods for the purpose of paragraph 2**, 3 and 4** that are listed in points 5 and 6 of Annex IV are met;~~'~~ **and'**;	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' and 'complex goods' for the purpose of point 1 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 electricity **and electricity** consumed in the production processes of goods for the purpose of paragraph 2**, 3 and 4** that are listed in points 5 and 6 of Annex IV are met;~~'~~ **and'**;
119.	(6) in Article 8, paragraph 1 is replaced by the following:	*(6) in Article 8, paragraph 1 is replaced by the following:*	*(6) in Article 8, paragraph 1 is replaced by the following:*	*(6) in Article 8, paragraph 1 is replaced by the following:*
120.	'1. Where the embedded emissions are determined on the basis of actual emissions, the authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.';	'1. Where the embedded emissions are determined on the basis of actual emissions, the authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.';	'1.~~-~~ Where the embedded emissions are determined on the basis of actual emissions, the authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.';	'1.~~-~~ Where the embedded emissions are determined on the basis of actual emissions, the authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.';
121.	(7) Article 9 is replaced by the following:	(7) Article 9 is replaced by the following:	(7) Article 9 is replaced by the following:	(7) Article 9 is replaced by the following:

122.	‘Article 9 Carbon price paid in a third country	‘Article 9 Carbon price paid in a third country	‘Article 9 Carbon price paid in a third country	‘Article 9 Carbon price paid in a third country
123.	1. An authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in a third country for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in a third country. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.	1. An authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in a third country for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in a third country. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.	~~1. An~~**1. Where the embedded emissions are determined on the basis of actual emissions, an** authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in a third country for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in a third country. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.	~~1. An~~**1. Where the embedded emissions are determined on the basis of actual emissions, an** authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in a third country for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in a third country. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.
124.	2. The authorised CBAM declarant shall keep records 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 as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the third country. The name and contact	2. The authorised CBAM declarant shall keep records 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 as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the third country. The name and contact	2.~~-~~ The authorised CBAM declarant shall keep records 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 as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the third country. The name and contact	2.~~-~~ The authorised CBAM declarant shall keep records 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 as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the third country. The name and contact

	information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.	information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.	information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.	information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.
125.	3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted.	3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted.	3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted.	3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted.
126.	3a. By way of derogation from paragraphs 1, 2 and 3, where the carbon price effectively paid in a third country for the declared embedded emissions cannot be determined, an authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account that carbon price for the declared embedded emissions, by reference to yearly default carbon prices. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account. The reduction may be claimed only where a carbon price was set by the rules applicable in the third country and a yearly default carbon price can be determined for that third country, including on a conservative basis.	3a. By way of derogation from paragraphs 1, 2 and 3, where the carbon price effectively paid in a third country for the declared embedded emissions cannot be determined, an authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account that carbon price for the declared embedded emissions, by reference to yearly default carbon prices. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account. The reduction may be claimed only where a carbon price was set by the rules applicable in the third country and a yearly default carbon price can be determined for that third country, including on a conservative basis.	3a. By way of derogation from paragraphs 1, 2 and 3, **or** where the ~~carbon price effectively paid in a third country for the declared~~ embedded emissions ~~cannot be~~**are** determined **on the basis of default values**, an authorised CBAM declarant may claim**,** in the CBAM declaration**,** a reduction in the number of CBAM certificates to be surrendered in order to take into account ~~that~~**the** carbon price **paid** for the declared embedded emissions, by reference to yearly default carbon prices. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account. The reduction may be claimed only where a carbon price was set by the rules applicable in the third country and a yearly default carbon price can be determined for that third country, including on a conservative basis.	By way of derogation from paragraphs 1, 2 and 3, ~~or where the carbon price effectively paid in a third country for the declared embedded emissions cannot beare determined on the basis of default values,~~ an authorised CBAM declarant may claim**,** in the CBAM declaration**,** a reduction in the number of CBAM certificates to be surrendered in order to take into account ~~that~~**the** carbon price **paid** for the declared embedded emissions, by reference to yearly default carbon prices. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account. The reduction may be claimed only where a carbon price was set by the rules applicable in the third country and a yearly default carbon price can be determined for that third country, including on a conservative basis. **Where the**

				embedded emissions are determined on the basis of default values, a reduction may be claimed only by a reference to yearly default carbon prices.
127.	As from 2027, the Commission may, for third countries where carbon pricing rules are in place, determine, publish the methodology and make available, in the CBAM registry referred to in Article 14, the default carbon prices for those third countries, based on the best available data from reliable, publicly available information and information provided by those third countries. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account.	As from 2027, the Commission may, for third countries where carbon pricing rules are in place, determine, publish the methodology and make available, in the CBAM registry referred to in Article 14, the default carbon prices for those third countries, based on the best available data from reliable, publicly available information and information provided by those third countries. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that default carbon price shall be taken into account.	As from 2027, the Commission may, for third countries where carbon pricing rules are in place, determine, publish the methodology and make available, in the CBAM registry referred to in Article 14, the default carbon prices for those third countries~~, based~~**. For that purpose, the Commission shall base itself** on the best available data from reliable, publicly available information and information provided by those third countries. ~~In such a case,~~**The Commission shall take into account** any rebate or other form of compensation available in ~~that~~**the relevant third** country that would have resulted in a reduction of ~~that~~**the** default carbon price ~~shall be taken into account.~~ **.**	As from 2027, the Commission may, for third countries where carbon pricing rules are in place, determine, publish the methodology and make available, in the CBAM registry referred to in Article 14, the default carbon prices for those third countries~~, based~~**. For that purpose, the Commission shall base itself** on the best available data from reliable, publicly available information and information provided by those third countries. ~~In such a case,~~**The Commission shall take into account** any rebate or other form of compensation available in ~~that~~**the relevant third** country that would have resulted in a reduction of ~~that~~**the** default carbon price ~~shall be taken into account.~~ **.**
128.	4. The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1, and of the yearly default carbon prices for the third countries, in accordance with paragraph 3a, into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also concern the conversion of the carbon price expressed in foreign currency into euro at the yearly average	4. The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1, and of the yearly default carbon prices for the third countries, in accordance with paragraph 3a, into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also concern the conversion of the carbon price expressed in foreign currency into euro at the yearly average	4.~~-~~ **_____** The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1~~,~~ and of the yearly default carbon prices ~~for the third countries,~~**determined** in accordance with paragraph 3a~~,~~ into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also concern the conversion of the carbon price expressed in foreign currency	4.~~-~~ **_____** The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1~~,~~ and of the yearly default carbon prices ~~for the third countries,~~**determined** in accordance with paragraph 3a~~,~~ into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also concern the conversion of the carbon price expressed in foreign currency

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	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, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';	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, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';	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, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';	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, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).';
129.	(8) Article 10 is replaced by the following:	(8) Article 10 is replaced by the following:	(8) Article 10 is replaced by the following:	(8) Article 10 is replaced by the following:
130.	'Article 10 Registration of operators and of installations in third countries	'Article 10 Registration of operators and of installations in third countries	'Article 10 Registration of operators and of installations in third countries	'Article 10 Registration of operators and of installations in third countries
131.	1. 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. 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.- 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.- 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.
132.	2. The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:	2. The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:	2.- The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:	2.- The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:
133.	(a) the name, address, corporate or activity registration number, contact information of the operator, and, if applicable, of its controlling entity	(a) the name, address, corporate or activity registration number, contact information of the operator, and, if applicable, of its controlling entity	(a)- the name, address, corporate or activity registration number, contact information of the operator, and, if applicable, of its controlling entity including its parent company	(a)- the name, address, corporate or activity registration number, contact information of the operator, and, if applicable, of its controlling entity including its parent company

	including its parent company together with the supporting documents;	including its parent company together with the supporting documents;	together with the supporting documents;	together with the supporting documents;
134.	(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;	(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;	(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;	(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;
135.	(c) the main economic activity of the installation;	(c) the main economic activity of the installation;	(c) the main economic activity of the installation;	(c) the main economic activity of the installation;
136.	3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.	3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.	3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.	3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.
137.	4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.	4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.	4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.	4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.
138.	5. The operator shall:	*5. The operator shall:*	*5. The operator shall:*	*5. The operator shall:*
139.	(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;	*(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;*	*(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;*	*(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;*
140.	(b) ensure the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out	(b) ensure the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out	(b) ensure the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out in Annex VI by a	(b) ensure the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out in Annex VI by a

	in Annex VI by a verifier accredited pursuant to Article 18;	in Annex VI by a verifier accredited pursuant to Article 18;	verifier accredited pursuant to Article 18;	verifier accredited pursuant to Article 18;
141.	(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 of four years after the verification has been performed, 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 fourth year after the year during which the independent person has certified the information contained in that documentation in accordance with Article 9(2);	(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 of four years after the verification has been performed, 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 fourth year after the year during which the independent person has certified the information contained in that documentation in accordance with Article 9(2);	(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 of four years after the verification has been performed, 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 fourth year after the year during which the independent person has certified the information contained in that documentation in accordance with Article 9(2);	(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 of four years after the verification has been performed, 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 fourth year after the year during which the independent person has certified the information contained in that documentation in accordance with Article 9(2);
142.	(d) determine, where applicable, the carbon price paid in a third country in accordance with Article 9, and upload accompanying documentation and evidence.	(d) determine, where applicable, the carbon price paid in a third country in accordance with Article 9, and upload accompanying documentation and evidence.	(d) determine, where applicable, the carbon price paid in a third country in accordance with Article 9, and upload accompanying documentation and evidence.	(d) determine, where applicable, the carbon price paid in a third country in accordance with Article 9, and upload accompanying documentation and evidence.
143.	6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.	6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.	6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.	6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.

144.	7. An operator may disclose the information on 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. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	7. An operator may disclose the information on 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. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	7.- An operator may disclose the information on 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. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.	7.- An operator may disclose the information on 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. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.
145.	8. The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistration.’;	8. The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistration.’;	8.- The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistration.’;	8.- The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistration.’;
146.	(9) the following Article 10a is inserted:	(9) the following Article 10a is inserted:	(9) the following Article 10a is inserted:	(9) the following Article 10a is inserted:
147.	‘Article 10a Registration of accredited verifiers	‘Article 10a Registration of accredited verifiers	‘Article 10a Registration of accredited verifiers	‘Article 10a Registration of accredited verifiers

148.	1. Where an accreditation is granted in accordance with Article 18, the accredited verifier shall submit a request for registration in the CBAM registry to the competent authority of the Member State in which the national accreditation body is established. The request for registration shall be submitted within two months from the granting of the accreditation. The competent authority shall register the information on accredited verifiers in the CBAM registry.	1. Where an accreditation is granted in accordance with Article 18, the accredited verifier shall submit a request for registration in the CBAM registry to the competent authority of the Member State in which the national accreditation body is established. The request for registration shall be submitted within two months from the granting of the accreditation. The competent authority shall register the information on accredited verifiers in the CBAM registry.	1.- Where an accreditation is granted in accordance with Article 18, the accredited verifier shall submit a request for registration in the CBAM registry to the competent authority of the Member State in which the national accreditation body is established. The request for registration shall be submitted within two months from the granting of the accreditation~~.~~**, however, not before 1 September 2026.** The competent authority shall register the information on accredited verifiers in the CBAM registry.	1.- Where an accreditation is granted in accordance with Article 18, the accredited verifier shall submit a request for registration in the CBAM registry to the competent authority of the Member State in which the national accreditation body is established. The request for registration shall be submitted within two months from the granting of the accreditation~~.~~**, however, not before 1 September 2026.** The competent authority shall register the information on accredited verifiers in the CBAM registry.
149.	2. The request for registration referred in paragraph 1 shall at least contain the following information to be included in the CBAM registry upon registration:	2. The request for registration referred in paragraph 1 shall at least contain the following information to be included in the CBAM registry upon registration:	2.- The request for registration referred in paragraph 1 shall at least contain the following information to be included in the CBAM registry upon registration:	2.- The request for registration referred in paragraph 1 shall at least contain the following information to be included in the CBAM registry upon registration:
150.	(a) the name, and unique accreditation number of the verifier;	(a) the name, and unique accreditation number of the verifier;	(a)- the name, and unique accreditation ~~number~~**identification** of the verifier;	(a)- the name, and unique accreditation ~~number~~**identification** of the verifier;
151.	(b) the scopes of accreditation relevant for CBAM;	(b) the scopes of accreditation relevant for CBAM;	(b)- the scopes of accreditation relevant for CBAM;	(b)- the scopes of accreditation relevant for CBAM;
152.	(c) the country of establishment of the verifier;	(c) the country of establishment of the verifier;	(c)- the country of establishment of the verifier;	(c)- the country of establishment of the verifier;
153.	(d) the date of accreditation and expiry date of accreditation certificates relevant for CBAM;	(d) the date of accreditation and expiry date of accreditation certificates relevant for CBAM;	(d)- the **effective** date of accreditation and expiry date of accreditation certificates relevant for CBAM;	(d)- the **effective** date of accreditation and expiry date of accreditation certificates relevant for CBAM;
154.	(e) any information on administrative measures imposed on the verifier relevant for CBAM;	(e) any information on administrative measures imposed on the verifier relevant for CBAM;	(e)- any information on administrative measures imposed on the verifier relevant for CBAM;	(e)- any information on administrative measures imposed on the verifier relevant for CBAM;

155.	(f) copies of accreditation certificates.	(f) copies of accreditation certificates.	(f) ~~copies~~ **copy** of **the** accreditation ~~certificates~~**certificate relevant for CBAM**.	(f) ~~copies~~ **copy** of **the** accreditation ~~certificates~~**certificate relevant for CBAM**.
156.	3. The competent authority shall notify the verifier of the registration in the CBAM registry.	3. The competent authority shall notify the verifier of the registration in the CBAM registry.	3. The competent authority shall notify the verifier of the registration in the CBAM registry. **The competent authority shall also notify, through the CBAM registry, the Commission and the other competent authorities of the registration.**	3. The competent authority shall notify the verifier of the registration in the CBAM registry. **The competent authority shall also notify, through the CBAM registry, the Commission and the other competent authorities of the registration.**
157.	4. The accredited verifier shall notify the competent authority of any changes to the information referred to in paragraph 2 arising after the registration. The competent authority shall ensure that the relevant information is duly updated in the CBAM registry.	4. The accredited verifier shall notify the competent authority of any changes to the information referred to in paragraph 2 arising after the registration. The competent authority shall ensure that the relevant information is duly updated in the CBAM registry.	4. The accredited verifier shall notify the competent authority of any changes to the information referred to in paragraph 2 arising after the registration. The competent authority shall ensure that the relevant information is duly updated in the CBAM registry.	4. The accredited verifier shall notify the competent authority of any changes to the information referred to in paragraph 2 arising after the registration. The competent authority shall ensure that the relevant information is duly updated in the CBAM registry.
158.	5. The verifier shall verify the embedded emissions in the CBAM registry upon request from an operator pursuant to Article 10(5), point (b).	5. The verifier shall verify the embedded emissions in the CBAM registry upon request from an operator pursuant to Article 10(5), point (b).	5. ~~The~~ **For the purpose of Article 10(5)(b), the** verifier shall **use the CBAM registry to** verify the embedded emissions ~~in the CBAM registry upon request from an operator pursuant to Article 10(5), point (b).~~ **.**	5. ~~The~~ **For the purpose of Article 10(5)(b), the** verifier shall **use the CBAM registry to** verify the embedded emissions ~~in the CBAM registry upon request from an operator pursuant to Article 10(5), point (b).~~ **.**
159.	6. The competent authority shall deregister a verifier from the CBAM registry where the verifier is no longer accredited pursuant Article 18 or where the verifier has not complied with the obligation laid down in paragraph 4. The competent authority shall notify the Commission and the other competent authorities of the deregistration. The competent	6. The competent authority shall deregister a verifier from the CBAM registry where the verifier is no longer accredited pursuant Article 18 or where the verifier has not complied with the obligation laid down in paragraph 4. The competent authority shall notify the Commission and the other competent authorities of the deregistration. The competent	6. The competent authority shall deregister a verifier from the CBAM registry where the verifier is no longer accredited pursuant Article 18 or where the verifier has not complied with the obligation laid down in paragraph 4. The competent authority shall notify the Commission and the other competent authorities of the deregistration. The competent	6. The competent authority shall deregister a verifier from the CBAM registry where the verifier is no longer accredited pursuant Article 18 or where the verifier has not complied with the obligation laid down in paragraph 4. The competent authority shall notify the Commission and the other competent authorities of the deregistration. The competent

	authority shall delete the information on that accredited verifier from the CBAM registry provided that such information is not necessary for the review of CBAM declarations that have been submitted.’;	authority shall delete the information on that accredited verifier from the CBAM registry provided that such information is not necessary for the review of CBAM declarations that have been submitted.’;	authority shall delete the information on that accredited verifier from the CBAM registry provided that such information is not necessary for the review of CBAM declarations that have been submitted.’;	authority shall delete the information on that accredited verifier from the CBAM registry provided that such information is not necessary for the review of CBAM declarations that have been submitted.’;
160.	(10) Article 11 is amended as follows:	(10) Article 11 is amended as follows:	(10) Article 11 is amended as follows:	(10) Article 11 is amended as follows:
161.	(a) in paragraph 1, first subparagraph, the following sentence is added:	(a) in paragraph 1, first subparagraph, the following sentence is added:	(a) in paragraph 1, first subparagraph, the following sentence is added:	(a) in paragraph 1, first subparagraph, the following sentence is added:
162.	‘Each Member State shall ensure that the designated authority have all the powers necessary for the performance of their functions and duties under this Regulation.’;	‘Each Member State shall ensure that the designated authority have all the powers necessary for the performance of their functions and duties under this Regulation.’;	‘Each Member State shall ensure that the designated authority have all the powers necessary for the performance of their functions and duties under this Regulation.’;	‘Each Member State shall ensure that the designated authority have all the powers necessary for the performance of their functions and duties under this Regulation.’;
163.	(b) the following paragraph 3 is added:	(b) the following paragraph 3 is added:	(b) the following paragraph 3 is added:	(b) the following paragraph 3 is added:
164.	‘3. At the request of the Commission, competent authorities shall provide information on the implementation of this Regulation to the Commission. This information may be used by the Commission for the report pursuant to Article 30(6).’;	‘3. At the request of the Commission, competent authorities shall provide information on the implementation of this Regulation to the Commission. This information may be used by the Commission for the report pursuant to Article 30(6).’;	‘3. ~~At~~ **For** the ~~request~~**purpose** of the ~~Commission,~~**report pursuant to Article 30(6), the** competent authorities shall provide**, at the request of the Commission and on the basis of the questionnaire, relevant** information on the implementation of this Regulation ~~to the Commission. This information may be used by the Commission for the report pursuant to Article 30(6).~~**.**’;	‘3. ~~At~~ **For** the ~~request~~**purpose** of the ~~Commission,~~**report pursuant to Article 30(6), the** competent authorities shall provide**, at the request of the Commission and on the basis of the questionnaire, relevant** information on the implementation of this Regulation ~~to the Commission. This information may be used by the Commission for the report pursuant to Article 30(6).~~**.**’;
165.	(11) Article 14 is amended as follows:	(11) Article 14 is amended as follows:	(11) Article 14 is amended as follows:	(11) Article 14 is amended as follows:
166.	(a) paragraphs 3 and 4 are replaced by the following:	(a) paragraphs 3 and 4 are replaced by the following:	(a) paragraphs 3 and 4 are replaced by the following:	(a) paragraphs 3 and 4 are replaced by the following:

167.	'3. The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2) and the information about the accredited verifiers registered in accordance with Article 10a.	'3. The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2) and the information about the accredited verifiers registered in accordance with Article 10a.	'3.- The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2) and the information about the accredited verifiers registered in accordance with Article 10a.	'3.- The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2) and the information about the accredited verifiers registered in accordance with Article 10a.
168.	4. The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses, corporate or activity registration numbers, contact information of the operators, the location of installations in third countries and the information on accredited verifiers referred to in Article 10a(2). An operator may choose not to have its name, address, corporate or activity registration number, contact information and the location of its installations made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.';	4. The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses, corporate or activity registration numbers, contact information of the operators, the location of installations in third countries and the information on accredited verifiers referred to in Article 10a(2). An operator may choose not to have its name, address, corporate or activity registration number, contact information and the location of its installations made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.';	4.- The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses, corporate or activity registration numbers, contact information of the operators, the location of installations in third countries and the information on accredited verifiers referred to in Article 10a(2). An operator may choose not to have its name, address, corporate or activity registration number, contact information and the location of its installations made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.';	4.- The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses, corporate or activity registration numbers, contact information of the operators, the location of installations in third countries and the information on accredited verifiers referred to in Article 10a(2). An operator may choose not to have its name, address, corporate or activity registration number, contact information and the location of its installations made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.';
169.	(b) paragraph 6 is replaced by the following:	(b) paragraph 6 is replaced by the following:	(b) paragraph 6 is replaced by the following:	(b) paragraph 6 is replaced by the following:
170.	'6. The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of	'6. The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of	'6.- The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of	'6.- The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of

	this Article, the procedures and the technical credentials to perform the delegation referred to in Article 5(7a), the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale and repurchase of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	this Article, the procedures and the technical credentials to perform the delegation referred to in Article 5(7a), the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale and repurchase of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	this Article, the procedures and the technical credentials ~~to perform~~**for** the delegation referred to in Article 5(7a), the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale and repurchase of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3~~).~~**) and the information as referred to in Article 25a(3).** Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	this Article, the procedures and the technical credentials ~~to perform~~**for** the delegation referred to in Article 5(7a), the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale and repurchase of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3~~).~~**) and the information as referred to in Article 25a(3).** Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;
171.	(12) Article 17 is amended as follows:	(12) Article 17 is amended as follows:	(12) Article 17 is amended as follows:	(12) Article 17 is amended as follows:
172.	(a) in paragraph 1, the second subparagraph is replaced by the following subparagraphs:	(a) in paragraph 1, the second subparagraph is replaced by the following subparagraphs:	(a) in paragraph 1, the second subparagraph is replaced by the following subparagraphs:	(a) in paragraph 1, the second subparagraph is replaced by the following subparagraphs:
173.	‘Before granting the status of authorised CBAM declarant, the competent authority may consult relevant competent authorities or the Commission via the CBAM registry about the fulfilment of the necessary conditions and criteria for taking a favourable decision. The consultation shall take place within the period prescribed for the decision concerned and shall not exceed 15 calendar days.	‘Before granting the status of authorised CBAM declarant, the competent authority may consult relevant competent authorities or the Commission via the CBAM registry about the fulfilment of the necessary conditions and criteria for taking a favourable decision. The consultation shall take place within the period prescribed for the decision concerned and shall not exceed 15 calendar days.	‘Before granting the status of authorised CBAM declarant, the competent authority may consult relevant competent authorities or the Commission via the CBAM registry ~~about~~**on** the fulfilment of the ~~necessary conditions and~~ criteria ~~for taking a favourable decision.~~**set out in paragraph 2.** The consultation shall ~~take place within the period prescribed for the decision concerned and shall~~ not exceed 15 calendar days~~.~~**.;**	‘Before granting the status of authorised CBAM declarant, the competent authority may consult relevant competent authorities or the Commission via the CBAM registry ~~about~~**on** the fulfilment of the ~~necessary conditions and~~ criteria ~~for taking a favourable decision.~~**set out in paragraph 2.** The consultation shall ~~take place within the period prescribed for the decision concerned and shall~~ not exceed 15 calendar days~~.~~**.;**
174.	The consultation procedure may also be applied for the purposes of re-	The consultation procedure may also be applied for the purposes of re-	~~The consultation procedure may also be applied for the purposes of re-~~	[deleted]

	assessment and monitoring of a decision.’;	assessment and monitoring of a decision.’;	~~assessment and monitoring of a decision.’;~~	
175.			**(aa) paragraph 5 is replaced by the following:**	**(aa) paragraph 5 is replaced by the following:**
176.			**5. For the purpose of complying with the criteria set out in paragraph 2, point (b), of this Article, the competent authority shall require the provision of a guarantee if the applicant was not established throughout the two financial years preceding the year when the application in accordance with Article 5(1) was submitted.**	**5. For the purpose of complying with the criteria set out in paragraph 2, point (b), of this Article, the competent authority shall require the provision of a guarantee if the applicant was not established throughout the two financial years preceding the year when the application in accordance with Article 5(1) was submitted.**
177.			**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 surrender in accordance with Article 22 in respect of the imports of goods reported in accordance with Article 5(5), point (g), taking into account the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31. 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 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 surrender in accordance with Article 22 in respect of the imports of goods reported in accordance with Article 5(5), point (g), taking into account the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31. 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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178.			(aaa) paragraph 7 is replaced by the following:	(aaa) paragraph 7 is replaced by the following:
179.			'7. 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. 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.';
180.			(aaaa) the following paragraph 7a is inserted:	(aaaa) the following paragraph 7a is inserted:
181.			7a. By way of derogation from Article 4, where an importer or an indirect customs representative has submitted an application in accordance with Article 5 by 31 March 2026, such importer or indirect customs representative may provisionally continue to import goods until the competent authority takes a decision under this Article.	7a. By way of derogation from Article 4, where an importer or an indirect customs representative has submitted an application in accordance with Article 5 by 31 March 2026, such importer or indirect customs representative may provisionally continue to import goods until the competent authority takes a decision under this Article.
182.			Where the competent authority refuses to grant the authorisation in accordance with Article 17(3), the competent authority shall establish, within one month from the date of the decision, the emissions embedded in the goods imported between 1 January 2026 and the date of that decision on the basis of the information communicated in accordance with Article 25(3) and by reference to default values in accordance with the methods set out in Annex IV,	Where the competent authority refuses to grant the authorisation in accordance with Article 17(3), the competent authority shall establish, within one month from the date of the decision, the emissions embedded in the goods imported between 1 January 2026 and the date of that decision on the basis of the information communicated in accordance with Article 25(3) and by reference to default values in accordance with the methods set out in Annex IV,

			and on the basis of any other relevant information.	**and on the basis of any other relevant information.**
183.			**These established emissions shall be used for the calculation of penalties in accordance with Article 26(2a).**	**These established emissions shall be used for the calculation of penalties in accordance with Article 26(2a).**
184.	(b) in paragraph 8, the second subparagraph is replaced by the following:	(b) in paragraph 8, the second subparagraph is replaced by the following:	(b) in paragraph 8, the second subparagraph is replaced by the following:	(b) in paragraph 8, the second subparagraph is replaced by the following:
185.	'Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard. The competent authority may consult relevant competent authorities or the Commission via the CBAM registry on the conditions and criteria for the revocation. The consultation shall not exceed 15 calendar days.';	'Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard. The competent authority may consult relevant competent authorities or the Commission via the CBAM registry on the conditions and criteria for the revocation. The consultation shall not exceed 15 calendar days.';	'Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard. The competent authority may consult relevant competent authorities or the Commission via the CBAM registry on the conditions and criteria for the revocation. The consultation shall not exceed 15 calendar days.';	'Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard. The competent authority may consult relevant competent authorities or the Commission via the CBAM registry on the conditions and criteria for the revocation. The consultation shall not exceed 15 calendar days.';
186.	(c) in paragraph 10, point (e) is replaced by the following:	(c) in paragraph 10, point (e) is replaced by the following:	(c) in paragraph 10, point (e) is replaced by the following:	(c) in paragraph 10, point (e) is replaced by the following:
187.	'(e) the specific deadlines, scope and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.';	'(e) the specific deadlines, scope and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.';	'(e) the specific deadlines, scope and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.';	'(e) the specific deadlines, scope and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.';
188.			**(12a) Article 18 is amended as follows:**	**(12a) Article 18 is amended as follows:**
189.			**(a) paragraph 1 is deleted;**	**(a) paragraph 1 is deleted;**
190.			**(b) paragraph 2 is replaced by the following:**	**(b) paragraph 2 is replaced by the following:**

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191.			**‘2. A national accreditation body may, on request, accredit a legal person to be a verifier for the purpose of this Regulation where it considers, on the basis of the documentation submitted to it, that such person has the capacity to apply the verification principles referred to in Annex VI when performing the tasks of verification of the embedded emissions pursuant to Articles 8 and 10. Where the applicant is accredited in accordance with Implementing regulation (EU) 2018/2067 for a relevant group of activities, the national accreditation body shall take this into account for the assessment of the qualifications of an accredited verifier that are necessary to perform verifications for the purpose of this Regulation.’;**	**‘2. A national accreditation body may, on request, accredit a legal person to be a verifier for the purpose of this Regulation where it considers, on the basis of the documentation submitted to it, that such person has the capacity to apply the verification principles referred to in Annex VI when performing the tasks of verification of the embedded emissions pursuant to Articles 8 and 10. Where the applicant is accredited in accordance with Implementing regulation (EU) 2018/2067 for a relevant group of activities, the national accreditation body shall take this into account for the assessment of the qualifications of an accredited verifier that are necessary to perform verifications for the purpose of this Regulation.’;**
192.	(13) in Article 19(3), the second subparagraph is replaced by the following:	(13) in Article 19(3), the second subparagraph is replaced by the following:	(13) in Article 19(3), the second subparagraph is replaced by the following:	(13) in Article 19(3), the second subparagraph is replaced by the following:
193.	‘The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities, the conclusions pursuant to Article 25a and the penalties imposed in accordance with Article 26.’;	‘The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities, the conclusions pursuant to Article 25a and the penalties imposed in accordance with Article 26.’;	‘The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities, the conclusions pursuant to Article 25a and the penalties imposed in accordance with Article 26.’;	‘The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities, the conclusions pursuant to Article 25a and the penalties imposed in accordance with Article 26.’;
194.	(14) Article 20 is amended as follows:	(14) Article 20 is amended as follows:	(14) Article 20 is amended as follows:	(14) Article 20 is amended as follows:

195.	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:
196.	'1. From 1 February 2027, a Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.';	'1. From 1 February 2027, a Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.';	'1. From 1 February 2027, a Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.';	'1. From 1 February 2027, a Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.';
197.	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:
198.	'3. The information on the sale and repurchase of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.'	'3. The information on the sale and repurchase of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.'	'3. The information on the sale and repurchase of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.'	'3. The information on the sale and repurchase of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.'
199.			**(ba) the following paragraph is inserted:**	**(ba) the following paragraph is inserted:**
200.			**'5a. The costs incurred in connection with the establishment, operation and management of the common central platform shall be financed by fees payable by authorised CBAM declarants. These costs shall initially be borne by the general budget of the Union. To that end, the revenues generated by the fees shall constitute internal assigned revenue in accordance with Article 21(3)(a) of Regulation (EU, Euratom) No 2509/2024 of the European Parliament and of the Council. They shall be assigned to cover the costs of the establishment,**	**'5a. The costs incurred in connection with the establishment, operation and management of the common central platform shall be financed by fees payable by authorised CBAM declarants.** ***For the duration of the first joint public procurement contract for the establishment, operation and management of the common central platform*, these costs shall initially be borne by the general budget of the Union. To that end, the revenues generated by the fees shall constitute internal**

			operation and management of the common central platform. Any revenue remaining after covering these costs shall be assigned to the Union budget. At the occasion of subsequent joint procurement procedures for the operation and management of the common central platform, the Commission may determine, by means of a delegated act adopted in accordance with paragraph 6, that the fees payable by authorised CBAM declarant shall directly finance the costs of the operation and management of the platform.'	**assigned revenue in accordance with Article 21(3)(a) of Regulation (EU, Euratom) No 2509/2024 of the European Parliament and of the Council. They shall be assigned to cover the costs of the establishment, operation and management of the common central platform. Any revenue remaining after covering these costs shall be assigned to the Union budget.** ***For the duration of the subsequent joint procurement contracts for the operation and management of the common central platform,* the Commission *shall adopt a delegated act in accordance with Article 28, supplementing this Regulation, in order to determine* that the fees payable by authorised CBAM *declarants* shall directly finance the costs of the operation and management of the platform.'**
201.	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:	(c) paragraph 6 is replaced by the following:
202.	'6. The Commission is empowered to adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration and other aspects related to the management of the sale and repurchase of CBAM certificates, seeking coherence with the procedures of Commission	'6. The Commission is empowered to adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration and other aspects related to the management of the sale and repurchase of CBAM certificates, seeking coherence with the procedures of Commission	'6.- The Commission is empowered to adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration**, structure and level of fees** and other aspects related to the management of the sale and repurchase of CBAM certificates, **as well as the organisation and use of**	'6.- The Commission is empowered to adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration**, structure and level of fees** and other aspects related to the management of the sale and repurchase of CBAM certificates, **as well as the organisation and use of**

	Delegated Regulation (EU) 2023/2830*.	Delegated Regulation (EU) 2023/2830*.	**the common central platform,** seeking coherence with the procedures of Commission Delegated Regulation (EU) 2023/2830*. **The delegated acts shall ensure that the organisation and use of the common central platform is cost-efficient, that the level of fees is set so as to strictly cover the relevant costs and that undue administrative costs are avoided.**	**the common central platform,** seeking coherence with the procedures of Commission Delegated Regulation (EU) 2023/2830*. **The delegated acts shall ensure that the organisation and use of the common central platform is cost-efficient, that the level of fees is set so as to strictly cover the relevant costs and that undue administrative costs are avoided.**
203.	*Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).';	*Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).';	*Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).';	*Commission Delegated Regulation (EU) 2023/2830 of 17 October 2023 supplementing Directive 2003/87/EC of the European Parliament and of the Council by laying down rules on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances (OJ L, 2023/2830, 20.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2830/oj).';
204.	(15) Article 21 is amended as follows:	(15) Article 21 is amended as follows:	(15) Article 21 is amended as follows:	(15) Article 21 is amended as follows:
205.	(a) in paragraph 1, the first subparagraph is replaced by the following:	(a) in paragraph 1, the first subparagraph is replaced by the following:	(a) in paragraph 1, the first subparagraph is replaced by the following:	(a) in paragraph 1, the first subparagraph is replaced by the following:
206.	'The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, for each calendar week.';	'The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, for each calendar week.';	'The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, for each calendar week.';	'The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, for each calendar week.';
207.	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:	(b) the following paragraph 1a is inserted:

208.	‘1a. By way of derogation from paragraph 1, for the year 2026, the Commission shall calculate the price of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (b), in 2027 as the quarterly average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, of the quarter of importation of the goods to which those emissions correspond.]’;	‘1a. By way of derogation from paragraph 1, for the year 2026, the Commission shall calculate the price of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (b), in 2027 as the quarterly average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, of the quarter of importation of the goods to which those emissions correspond.]’;	‘1a. By way of derogation from paragraph 1, ~~for the year 2026~~, the Commission shall calculate the price of CBAM certificates that corresponds to the embedded emissions declared in **respect of the year 2026 in** accordance with Article 6(2~~), point ()~~(b), ~~in 2027~~ as the quarterly average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, of the quarter of importation of the goods ~~to~~**in** which those emissions ~~correspond.]~~**are embedded.**’;	‘1a. By way of derogation from paragraph 1, ~~for the year 2026~~, the Commission shall calculate the price of CBAM certificates that corresponds to the embedded emissions declared in **respect of the year 2026 in** accordance with Article 6(2~~), point ()~~(b), ~~in 2027~~ as the quarterly average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830, of the quarter of importation of the goods ~~to~~**in** which those emissions ~~correspond.]~~**are embedded.**’;
209.	(c) paragraph 3 is replaced by the following:	(c) paragraph 3 is replaced by the following:	(c) paragraph 3 is replaced by the following:	(c) paragraph 3 is replaced by the following:
210.	‘3. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraphs 1 and 1a to calculate the price of CBAM certificates and the practical arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	‘3. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraphs 1 and 1a to calculate the price of CBAM certificates and the practical arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	‘3. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraphs 1 and 1a to calculate the price of CBAM certificates and the practical arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;	‘3. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraphs 1 and 1a to calculate the price of CBAM certificates and the practical arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;
211.	(16) Article 22 is amended as follows:	(16) Article 22 is amended as follows:	(16) Article 22 is amended as follows:	(16) Article 22 is amended as follows:
212.	(a) in paragraph 1, the first sentence is replaced by the following:	(a) in paragraph 1, the first sentence is replaced by the following:	(a) in paragraph 1, the first sentence is replaced by the following:	(a) in paragraph 1, the first sentence is replaced by the following:

213.	'By 31 August of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender.';	'By 31 August of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender.';	'By ~~31 August~~**30 September** of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender.';	'By ~~31 August~~**30 September** of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender.';
214.	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:
215.	'2. From the first quarter of the year 2027, the authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the embedded emissions in all goods it has imported since the beginning of the calendar year, taking into account the adjustment for free allocation as referred to in Article 31, determined by reference to any of the following:	'2. From the first quarter of the year 2027, the authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the embedded emissions in all goods it has imported since the beginning of the calendar year, taking into account the adjustment for free allocation as referred to in Article 31, determined by reference to any of the following:	'2.~~-~~ From ~~the first quarter of the year~~ 2027, the authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the embedded emissions in all goods it has imported since the beginning of the calendar year~~, taking into account the adjustment for free allocation as referred to in Article 31,~~ determined by reference to ~~any~~**either** of the following:	'2.~~-~~ From ~~the first quarter of the year~~ 2027, the authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 50 % of the embedded emissions in all goods it has imported since the beginning of the calendar year~~, taking into account the adjustment for free allocation as referred to in Article 31,~~ determined by reference to ~~any~~**either** of the following:
216.	(a) default values in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of that Annex;	(a) default values in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of that Annex;	(a)~~-~~ default values in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of that Annex; **or**	(a)~~-~~ default values in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of that Annex; **or**
217.	(b) the number of CBAM certificates surrendered in accordance with paragraph 1 for the calendar year preceding the surrender, provided that the customs declaration for the	(b) the number of CBAM certificates surrendered in accordance with paragraph 1 for the calendar year preceding the surrender, provided that the customs declaration for the	(b)~~-~~ the number of CBAM certificates surrendered in accordance with paragraph 1 for the calendar year preceding the **year of the** surrender, provided that the	(b)~~-~~ the number of CBAM certificates surrendered in accordance with paragraph 1 for the calendar year preceding the **year of the** surrender, provided that the

	import of goods refers to the same goods by CN code and countries of origin as the CBAM declaration submitted for the preceding calendar year.’;	import of goods refers to the same goods by CN code and countries of origin as the CBAM declaration submitted for the preceding calendar year.’;	customs declaration for the import of goods refers to the same goods by CN code and countries of origin as the CBAM declaration submitted ~~for~~**in** the ~~preceding~~ calendar year~~.’;~~ **preceding the current year.**	customs declaration for the import of goods refers to the same goods by CN code and countries of origin as the CBAM declaration submitted ~~for~~**in** the ~~preceding~~ calendar year~~.’;~~ **preceding the current year.**
218.			**For the purpose of this paragraph, the adjustment for free allocation as referred to in Article 31 shall be taken into account.’;**	**For the purpose of this paragraph, the adjustment for free allocation as referred to in Article 31 shall be taken into account.’;**
219.	(c) the following paragraph 2a is inserted:	(c) the following paragraph 2a is inserted:	(c) the following paragraph 2a is inserted:	(c) the following paragraph 2a is inserted:
220.	‘2a. The authorised CBAM declarant shall comply with the obligation laid out in paragraph 2 at the end of the quarter where the authorised CBAM declarant exceeds the threshold laid down in Annex VII.’;	‘2a. The authorised CBAM declarant shall comply with the obligation laid out in paragraph 2 at the end of the quarter where the authorised CBAM declarant exceeds the threshold laid down in Annex VII.’;	‘2a.~~-~~ The authorised CBAM declarant shall comply with the obligation laid out in paragraph 2 ~~at~~**by** the end of the quarter ~~where~~**following that in which** the ~~authorised CBAM declarant exceeds the~~**single mass-based** threshold laid down in Annex VII **is exceeded**.’;	‘2a.~~-~~ The authorised CBAM declarant shall comply with the obligation laid out in paragraph 2 ~~at~~**by** the end of the quarter ~~where~~**following that in which** the ~~authorised CBAM declarant exceeds the~~**single mass-based** threshold laid down in Annex VII **is exceeded**.’;
221.	(17) Article 23 is amended as follows:	(17) Article 23 is amended as follows:	(17) Article 23 is amended as follows:	(17) Article 23 is amended as follows:
222.	(a) in paragraph 1, second subparagraph, the second sentence is replaced by the following:	(a) in paragraph 1, second subparagraph, the second sentence is replaced by the following:	(a) in paragraph 1, second subparagraph, the second sentence is replaced by the following:	(a) in paragraph 1, second subparagraph, the second sentence is replaced by the following:
223.	‘The authorised CBAM declarant shall submit the repurchase request by 30 [November] of each year during which CBAM certificates were surrendered.’;	‘The authorised CBAM declarant shall submit the repurchase request by 30 [November] of each year during which CBAM certificates were surrendered.’;	‘The authorised CBAM declarant shall submit the repurchase request by ~~30 [November]~~**31 October** of each year during which CBAM certificates were surrendered.’;	‘The authorised CBAM declarant shall submit the repurchase request by ~~30 [November]~~**31 October** of each year during which CBAM certificates were surrendered.’;
224.	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:

225.	‘2. The number of CBAM certificates purchased during a calendar year and subject to repurchase as referred to in paragraph 1 shall be limited to the total number of CBAM certificates needed to fulfil the obligations set out in Article 22(2) during that calendar year.’;	‘2. The number of CBAM certificates purchased during a calendar year and subject to repurchase as referred to in paragraph 1 shall be limited to the total number of CBAM certificates needed to fulfil the obligations set out in Article 22(2) during that calendar year.’;	‘2.- The number of CBAM certificates ~~purchased during a calendar year and~~ subject to repurchase as referred to in paragraph 1 shall be limited to the total number of CBAM certificates ~~needed to fulfil~~ **that** the ~~obligations set out in~~**authorised CBAM declarant had an obligation to purchase pursuant to** Article 22(2) during ~~that~~**the** calendar year~~.’;~~ **of the purchase of the CBAM certificates.**	‘2.- The number of CBAM certificates ~~purchased during a calendar year and~~ subject to repurchase as referred to in paragraph 1 shall be limited to the total number of CBAM certificates ~~needed to fulfil~~ **that** the ~~obligations set out in~~**authorised CBAM declarant had an obligation to purchase pursuant to** Article 22(2) during ~~that~~**the** calendar year~~.’;~~ **of the purchase of the CBAM certificates.**
226.			***Where an authorised CBAM declarant who has been purchasing CBAM certificates in a calendar year on the basis of an expectation to exceed the single mass-based threshold referred to in Article 2a does not exceed such threshold, all CBAM certificates shall be repurchased upon request of the authorised declarant pursuant to paragraph 1 of this Article.’;***	***Where an authorised CBAM declarant who has been purchasing CBAM certificates in a calendar year on the basis of an expectation to exceed the single mass-based threshold referred to in Article 2a does not exceed such threshold, all CBAM certificates shall be repurchased upon request of the authorised declarant pursuant to paragraph 1 of this Article.’;***
227.	(c) the following paragraph 2a is inserted:	*(c) the following paragraph 2a is inserted:*	*(c) the following paragraph 2a is inserted:*	*(c) the following paragraph 2a is inserted:*
228.	‘2a. By way of derogation from paragraph 2, the number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2) in 2027 for the year 2026 which have not been surrendered in accordance with Article 22(1) shall be subject to repurchase as referred to in paragraph 1 only in 2027.’;	‘2a. By way of derogation from paragraph 2, the number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2) in 2027 for the year 2026 which have not been surrendered in accordance with Article 22(1) shall be subject to repurchase as referred to in paragraph 1 only in 2027.’;	‘2a.- By way of derogation from paragraph 2, ~~the number of~~ CBAM certificates ~~that corresponds to~~ **purchased in 2027 in respect of** the embedded emissions ~~declared in accordance with Article 6(2) in 2027~~ for the year 2026 ~~which have not been surrendered in accordance with Article 22(1) shall be subject to repurchase as referred to in~~	‘2a.- By way of derogation from paragraph 2, ~~the number of~~ CBAM certificates ~~that corresponds to~~ **purchased in 2027 in respect of** the embedded emissions ~~declared in accordance with Article 6(2) in 2027~~ for the year 2026 ~~which have not been surrendered in accordance with Article 22(1) shall be subject to repurchase as referred to in~~

			~~paragraph 1~~**may** only **be repurchased** in 2027.’;	~~paragraph 1~~**may** only **be repurchased** in 2027.’;
229.	(18) Article 24 is amended as follows:	(18) Article 24 is amended as follows:	(18) Article 24 is ~~amended as follows~~**replaced by the following**:	(18) Article 24 is ~~amended as follows~~**replaced by the following**:
230.	(a) in the first paragraph, the first sentence is replaced by the following:	(a) in the first paragraph, the first sentence is replaced by the following:	~~(a) in the first paragraph, the first sentence is replaced by the following:~~**‘*Article 24* Cancellation of CBAM certificates**	~~(a) in the first paragraph, the first sentence is replaced by the following:~~**‘*Article 24* Cancellation of CBAM certificates**
231.	‘On 1 October of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation’;	‘On 1 October of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation’;	‘**1.** On 1 ~~October~~**November** of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation’;	‘**1.** On 1 ~~October~~**November** of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation’;
232.	(b) the following paragraph is added:	(b) the following paragraph is added:	~~(b) the following paragraph is added:~~	~~(b) the following paragraph is added:~~
233.	‘By way of derogation from the first paragraph, on 1 [December] 2027, the Commission shall cancel any CBAM certificates that correspond to the embedded emissions declared in accordance with Article 6(2) in 2027 for the year 2026. Those CBAM certificates shall be cancelled without any compensation.’;	‘By way of derogation from the first paragraph, on 1 [December] 2027, the Commission shall cancel any CBAM certificates that correspond to the embedded emissions declared in accordance with Article 6(2) in 2027 for the year 2026. Those CBAM certificates shall be cancelled without any compensation.’;	‘**2.** By way of derogation from ~~the first~~ paragraph **1**, on 1 ~~[December]~~**November** 2027, the Commission shall cancel any CBAM certificates ~~that correspond to~~**purchased in respect of** the embedded emissions ~~declared in accordance with Article 6(2) in 2027~~ for the year 2026. Those CBAM certificates shall be cancelled without any compensation.’~~;~~	‘**2.** By way of derogation from ~~the first~~ paragraph **1**, on 1 ~~[December]~~**November** 2027, the Commission shall cancel any CBAM certificates ~~that correspond to~~**purchased in respect of** the embedded emissions ~~declared in accordance with Article 6(2) in 2027~~ for the year 2026. Those CBAM certificates shall be cancelled without any compensation.’~~;~~
234.			**3. Where the number of CBAM certificates to be surrendered is contested in a pending dispute in a Member**	**3. Where the number of CBAM certificates to be surrendered is contested in a pending dispute in a Member**

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			State, the Commission shall suspend the cancellation of the CBAM certificates to the extent corresponding to the disputed amount. The competent authority of the Member State where the authorised CBAM declarant is established shall communicate without delay any relevant information to the Commission.';	**State, the Commission shall suspend the cancellation of the CBAM certificates to the extent corresponding to the disputed amount. The competent authority of the Member State where the authorised CBAM declarant is established shall communicate without delay any relevant information to the Commission.';**
235.	(19) Article 25 is amended as follows:	(19) Article 25 is amended as follows:	(19) Article 25 is amended as follows:	(19) Article 25 is amended as follows:
236.			**(-a) paragraph 1 is replaced by the following:**	**(-a) paragraph 1 is replaced by the following:**
237.			**'1. Without prejudice to Article 2a, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.';**	**'1. Without prejudice to Article 2a, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.';**
238.	(a) in paragraph 2, the second sentence is replaced by the following:	(a) in paragraph 2, the second sentence is replaced by the following:	(a) ~~in~~ paragraph 2~~, the second sentence~~ is replaced by the following:	(a) ~~in~~ paragraph 2~~, the second sentence~~ is replaced by the following:
239.	'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, and the name, address and contact information, 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.';	'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, and the name, address and contact information, 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.';	**'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 **Commission** Delegated Regulation (EU) 2015/2446~~, and the name,~~	**'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 **Commission** Delegated Regulation (EU) 2015/2446~~, and the name,~~

			~~address and contact information~~, 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.~~'~~ **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.';**	~~address and contact information~~, 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.~~'~~ **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.';**
240.	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:	(b) paragraph 3 is replaced by the following:
241.	'3. The Commission shall communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant or the importer is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14.';	'3. The Commission shall communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant or the importer is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14.';	'3.- The Commission shall **periodically** communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant or the importer is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14.';	'3.- The Commission shall **periodically** communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant or the importer is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14.';
242.	(c) paragraph 4 is replaced by the following:	(c) paragraph 4 is replaced by the following:	(c) paragraph 4 is replaced by the following:	(c) paragraph 4 is replaced by the following:
243.	'4. The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs	'4. The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs	'4.- The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs	'4.- The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs

	authorities on a confidential basis, to the Commission and to the competent authority of the Member State that has granted the status of the authorised CBAM declarant or to the competent authority of the Member State where the importer is established.’;	authorities on a confidential basis, to the Commission and to the competent authority of the Member State that has granted the status of the authorised CBAM declarant or to the competent authority of the Member State where the importer is established.’;	authorities on a confidential basis, to the Commission and to the competent authority of the Member State that has granted the status of the authorised CBAM declarant or to the competent authority of the Member State where the importer is established.’;	authorities on a confidential basis, to the Commission and to the competent authority of the Member State that has granted the status of the authorised CBAM declarant or to the competent authority of the Member State where the importer is established.’;
244.	(20) the following Article 25a is inserted:	(20) the following Article 25a is inserted:	(20) the following Article 25a is inserted:	(20) the following Article 25a is inserted:
245.	‘Article 25a Monitoring and enforcement of the threshold laid down in point 1 of Annex VII	‘Article 25a Monitoring and enforcement of the threshold laid down in point 1 of Annex VII	‘Article 25a Monitoring and enforcement of the threshold laid down in point 1 of Annex VII	‘Article 25a Monitoring and enforcement of the threshold laid down in point 1 of Annex VII
246.	1. The competent authorities and the Commission shall monitor the importation of goods listed in Annex I and the corresponding threshold laid down in point 1 of Annex VII.	1. The competent authorities and the Commission shall monitor the importation of goods listed in Annex I and the corresponding threshold laid down in point 1 of Annex VII.	1. The ~~competent authorities and the~~ Commission shall monitor the ~~importation~~**imports** of goods ~~listed in Annex I and~~**for the purpose of compliance with** the ~~corresponding~~**single mass-based** threshold laid down in point 1 of Annex VII.	1. The ~~competent authorities and the~~ Commission shall monitor the ~~importation~~**imports** of goods ~~listed in Annex I and~~**for the purpose of compliance with** the ~~corresponding~~**single mass-based** threshold laid down in point 1 of Annex VII.
247.			**The competent authorities of the Member State where the importer is established may also monitor the compliance with the single mass-based threshold laid down in point 1 of Annex VII.**	**The competent authorities of the Member State where the importer is established may also monitor the compliance with the single mass-based threshold laid down in point 1 of Annex VII.**
248.	The Commission shall periodically and automatically exchange with competent authorities information necessary for the monitoring of importers in the CBAM registry.	The Commission shall periodically and automatically exchange with competent authorities information necessary for the monitoring of importers in the CBAM registry.	The Commission shall periodically and automatically exchange with competent authorities the information necessary for the monitoring of importers via the CBAM registry. **Such information shall include a list of importers who exceed 90% of the single mass-based**	The Commission shall periodically and automatically exchange with competent authorities the information necessary for the monitoring of importers via the CBAM registry. **Such information shall include a list of importers who exceed 90% of the single mass-based**

			threshold laid down in point 1 of Annex VII.	**threshold laid down in point 1 of Annex VII.**
249.	2. Where the Commission considers, based on a preliminary assessment, that an importer has exceeded the threshold, it shall communicate the information on which the preliminary assessment is based to the competent authority of the Member State where the importer is established.	2. Where the Commission considers, based on a preliminary assessment, that an importer has exceeded the threshold, it shall communicate the information on which the preliminary assessment is based to the competent authority of the Member State where the importer is established.	2.- Where the Commission considers, based on a preliminary assessment~~,~~ **and the information that the customs authorities have communicated to the Commission pursuant to Article 25(2),** that an importer has exceeded the **single mass-based** threshold, it shall communicate ~~the~~**that** information ~~on which~~**as well as** the **basis for its** preliminary assessment ~~is based~~ to the competent authority of the Member State where the importer is established.	2.- Where the Commission considers, based on a preliminary assessment~~,~~ **and the information that the customs authorities have communicated to the Commission pursuant to Article 25(2),** that an importer has exceeded the **single mass-based** threshold, it shall communicate ~~the~~**that** information ~~on which~~**as well as** the **basis for its** preliminary assessment ~~is based~~ to the competent authority of the Member State where the importer is established.
250.	The competent authority may request from the importer, the customs authorities or the Commission documentary evidence necessary for assessing whether the importer has exceeded the threshold.	The competent authority may request from the importer, the customs authorities or the Commission documentary evidence necessary for assessing whether the importer has exceeded the threshold.	The competent authority may request from the importer~~, the customs authorities~~ or the Commission documentary evidence necessary for assessing whether the importer has exceeded the ~~threshold.~~ **single mass-based threshold. Where the documentary evidence is not sufficient to assess that the importer has exceeded such threshold, the competent authorities may request additional documentary evidence from the customs authorities if available.**	The competent authority may request from the importer~~, the customs authorities~~ or the Commission documentary evidence necessary for assessing whether the importer has exceeded the ~~threshold.~~ **single mass-based threshold. Where the documentary evidence is not sufficient to assess that the importer has exceeded such threshold, the competent authorities may request additional documentary evidence from the customs authorities if available.**
251.	3. Where the competent authority concludes that an importer has exceeded the threshold, it shall inform the importer of the decision. The decision shall include the reasons for the decision, as well as information about the right to appeal, the penalties applied in accordance	3. Where the competent authority concludes that an importer has exceeded the threshold, it shall inform the importer of the decision. The decision shall include the reasons for the decision, as well as information about the right to appeal, the penalties applied in accordance	3.- Where the competent authority concludes that an importer**, who is not an authorised CBAM declarant,** has exceeded the **single mass-based** threshold, it shall ~~inform the importer of the~~ **without undue delay adopt a** decision **to this end**. The decision shall ~~include~~**contain**	3.- Where the competent authority concludes that an importer**, who is not an authorised CBAM declarant,** has exceeded the **single mass-based** threshold, it shall ~~inform the importer of the~~ **without undue delay adopt a** decision **to this end**. The decision shall ~~include~~**contain**

	with Article 26(2), and a request to apply, where necessary, for authorisation in accordance with Article 5. The competent authority shall also notify the customs authorities and the Commission of the decision via the CBAM registry.	with Article 26(2), and a request to apply, where necessary, for authorisation in accordance with Article 5. The competent authority shall also notify the customs authorities and the Commission of the decision via the CBAM registry.	the reasons for the decision, as well as information about the right to appeal~~, the penalties applied in accordance with Article 26(2), and a request to apply~~. **The competent authority shall inform the importer of the obligations applicable under this Regulation including**, where ~~necessary, for authorisation~~**applicable, the obligation to acquire the status of an authorised CBAM declarant** in accordance with Article 5 **before the importer may import any other goods**. The competent authority shall also notify the customs authorities and the Commission of the decision via the CBAM registry.	the reasons for the decision, as well as information about the right to appeal~~, the penalties applied in accordance with Article 26(2), and a request to apply~~. **The competent authority shall inform the importer of the obligations applicable under this Regulation including**, where ~~necessary, for authorisation~~**applicable, the obligation to acquire the status of an authorised CBAM declarant** in accordance with Article 5 **before the importer may import any other goods**. The competent authority shall also notify the customs authorities and the Commission of the decision via the CBAM registry.
252.	The submission of an appeal shall not suspend the implementation of the disputed decision.	The submission of an appeal shall not suspend the implementation of the disputed decision.	~~The submission of an appeal shall not suspend the implementation of the disputed decision.~~**Where an importer is represented by one or more indirect customs representatives and exceeds the threshold referred to in Article 2a, the competent authority shall inform thereof the indirect customs representatives appointed in accordance with Article 5(1a) or Article 5(2).**	~~The submission of an appeal shall not suspend the implementation of the disputed decision.~~**Where an importer is represented by one or more indirect customs representatives and exceeds the threshold referred to in Article 2a, the competent authority shall inform thereof the indirect customs representatives appointed in accordance with Article 5(1a) or Article 5(2).**
253.			**The submission of an appeal against a decision determining that the importer has exceeded the single mass-based threshold shall not have suspensive effects.**	**The submission of an appeal against a decision determining that the importer has exceeded the single mass-based threshold shall not have suspensive effects.**
254.	4. In concluding whether an importer has exceeded the threshold in accordance with paragraph 3, a	4. In concluding whether an importer has exceeded the threshold in accordance with paragraph 3, a	4. ~~In concluding~~**For the purpose of determining** whether an importer has exceeded the **single mass-**	4. ~~In concluding~~**For the purpose of determining** whether an importer has exceeded the **single mass-**

	competent authority shall disregard a practice or an arrangement or a series thereof which has been put into place for the main purpose or one of the main purposes of falling below the threshold and are therefore, having regard to all relevant facts and circumstances, not genuine.	competent authority shall disregard a practice or an arrangement or a series thereof which has been put into place for the main purpose or one of the main purposes of falling below the threshold and are therefore, having regard to all relevant facts and circumstances, not genuine.	**based** threshold ~~in accordance with paragraph 3~~, a competent authority shall disregard a practice or an arrangement or a series thereof which has been put into place for the main purpose or one of the main purposes of falling below the threshold and **that** are ~~therefore, having regard to all relevant facts and circumstances,~~ not genuine.	**based** threshold ~~in accordance with paragraph 3~~, a competent authority shall disregard a practice or an arrangement or a series thereof which has been put into place for the main purpose or one of the main purposes of falling below the threshold and **that** are ~~therefore, having regard to all relevant facts and circumstances,~~ not genuine.
255.	A practice or an arrangement or a series thereof shall be regarded as not genuine where they are not put into place for valid commercial reasons which reflect economic reality. All importers involved in such a practice or arrangement shall be jointly liable for the penalty applied in accordance with Article 26(2).	A practice or an arrangement or a series thereof shall be regarded as not genuine where they are not put into place for valid commercial reasons which reflect economic reality. All importers involved in such a practice or arrangement shall be jointly liable for the penalty applied in accordance with Article 26(2).	A practice or an arrangement or a series thereof shall be regarded as not genuine where ~~they are not~~, **having regard to all relevant facts and circumstances, it cannot be considered to have been** put into place for valid commercial reasons ~~which reflect~~ **related to the** economic ~~reality. All importers involved in such a practice or arrangement shall be jointly liable for the penalty applied in accordance with Article 26(2).~~**activity of the importer.**	A practice or an arrangement or a series thereof shall be regarded as not genuine where ~~they are not~~, **having regard to all relevant facts and circumstances, it cannot be considered to have been** put into place for valid commercial reasons ~~which reflect~~ **related to the** economic ~~reality. All importers involved in such a practice or arrangement shall be jointly liable for the penalty applied in accordance with Article 26(2).~~**activity of the importer.**
256.	In such cases, the competent authority shall consider that the importer has been involved in a serious infringement of this Regulation for the purpose of Article 17(2), point (a).	In such cases, the competent authority shall consider that the importer has been involved in a serious infringement of this Regulation for the purpose of Article 17(2), point (a).	~~In such cases,~~**For the purpose of Article 17(2), point (a) and Article 26(2a), where** the competent authority ~~shall consider~~**concludes** that the importer has **engaged in a practice or an arrangement, or a series thereof, that is considered as non-genuine, the importer shall be considered to have** been involved in a serious infringement of this Regulation ~~for the purpose of Article 17(2), point (a).~~ **.**	~~In such cases,~~**For the purpose of Article 17(2), point (a) and Article 26(2a), where** the competent authority ~~shall consider~~**concludes** that the importer has **engaged in a practice or an arrangement, or a series thereof, that is considered as non-genuine, the importer shall be considered to have** been involved in a serious infringement of this Regulation ~~for the purpose of Article 17(2), point (a).~~ **.**
257.	5. The Commission shall periodically set out specific risk factors and points	5. The Commission shall periodically set out specific risk factors and points	5. ~~The~~ **For the purpose of the monitoring under this Article, the**	5. ~~The~~ **For the purpose of the monitoring under this Article, the**

	for attention, based on a risk analysis in relation to the threshold, taking into account information contained in the CBAM registry, data communicated by customs authorities in accordance with Article 25, and other relevant information sources, including irregularities identified as a result of the controls carried out in accordance with Article 15(1).’;	for attention, based on a risk analysis in relation to the threshold, taking into account information contained in the CBAM registry, data communicated by customs authorities in accordance with Article 25, and other relevant information sources, including irregularities identified as a result of the controls carried out in accordance with Article 15(1).’;	Commission shall periodically**, at least once per calendar year or as issues arise,** set out specific risk factors and points for attention, based on a risk analysis in relation to the threshold, taking into account information contained in the CBAM registry, data communicated by customs authorities in accordance with Article 25, and other relevant information sources, including irregularities identified as a result of the controls carried out in accordance with Article 15(1).~~;~~ **This information and points of attention shall be communicated to the competent authorities and the customs authorities where relevant.’;**	Commission shall periodically**, at least once per calendar year or as issues arise,** set out specific risk factors and points for attention, based on a risk analysis in relation to the threshold, taking into account information contained in the CBAM registry, data communicated by customs authorities in accordance with Article 25, and other relevant information sources, including irregularities identified as a result of the controls carried out in accordance with Article 15(1).~~;~~ **This information and points of attention shall be communicated to the competent authorities and the customs authorities where relevant.’;**
258.	(21) Article 26 is amended as follows:	(21) Article 26 is amended as follows:	(21) Article 26 is amended as follows:	(21) Article 26 is amended as follows:
259.			**(a) paragraph 1 is replaced by the following:**	**(a) paragraph 1 is replaced by the following:**
260.			**‘1. An authorised CBAM declarant who fails to surrender, by 30 September of each year, the number of CBAM certificates that corresponds to the emissions embedded in goods imported during the preceding calendar year shall be held liable for the payment of a penalty. Such a penalty shall be identical to the excess emissions penalty set out in Article 16(3) of Directive 2003/87/EC and increased pursuant to Article 16(4) of that Directive, applicable in the year of**	**‘1. An authorised CBAM declarant who fails to surrender, by 30 September of each year, the number of CBAM certificates that corresponds to the emissions embedded in goods imported during the preceding calendar year shall be held liable for the payment of a penalty. Such a penalty shall be identical to the excess emissions penalty set out in Article 16(3) of Directive 2003/87/EC and increased pursuant to Article 16(4) of that Directive, applicable in the year of**

			importation of the goods. Such a penalty shall apply for each CBAM certificate that the authorised CBAM declarant has not surrendered.';	**importation of the goods. Such a penalty shall apply for each CBAM certificate that the authorised CBAM declarant has not surrendered.';**
261.	(a) the following paragraph 1a is inserted:	(a) the following paragraph 1a is inserted:	(~~a~~**b**) the following paragraph ~~1a~~ is inserted:	(~~a~~**b**) the following paragraph ~~1a~~ is inserted:
262.	'1a. The competent authority may decrease the amount of the penalty calculated in accordance with paragraph 1, considering one or more of the following factors:	'1a. The competent authority may decrease the amount of the penalty calculated in accordance with paragraph 1, considering one or more of the following factors:	~~'1a. The competent authority may decrease the amount of the penalty calculated in accordance with paragraph 1, considering one or more of the following factors:~~ **1a. By derogation from paragraph 1, where the authorised CBAM declarant fails to surrender the correct number of CBAM certificates as a result of incorrect information provided by the operator, the verifier or the independent person certifying the carbon price documentation referred to in Article 9(2), the competent authority may decrease the penalty referred to in the first paragraph. The penalty shall be effective, proportionate and dissuasive, taking into account in particular the duration, gravity, scope, intentional nature and repetition of the non-compliance and the level of co-operation of the authorised CBAM declarant with the competent authority.**	~~'1a. The competent authority may decrease the amount of the penalty calculated in accordance with paragraph 1, considering one or more of the following factors:~~ **1a. By derogation from paragraph 1, where the authorised CBAM declarant fails to surrender the correct number of CBAM certificates as a result of incorrect information provided by the operator, the verifier or the independent person certifying the carbon price documentation referred to in Article 9(2), the competent authority may decrease the penalty referred to in the first paragraph. The penalty shall be effective, proportionate and dissuasive, taking into account in particular the duration, gravity, scope, intentional nature and repetition of the non-compliance and the level of co-operation of the authorised CBAM declarant with the competent authority.**
263.	a) the extent of unreported information;	a) the extent of unreported information;	~~a) the extent of unreported information;~~	[deleted]
264.	b) the level of cooperation and readiness of the authorised CBAM	b) the level of cooperation and readiness of the authorised CBAM	~~b) the level of cooperation and readiness of the authorised CBAM~~	[deleted]

	declarant to comply with requests for information;	declarant to comply with requests for information;	~~declarant to comply with requests for information;~~	
265.	c) the unintentional nature of the behaviour of the authorised CBAM declarant;	c) the unintentional nature of the behaviour of the authorised CBAM declarant;	~~c) the unintentional nature of the behaviour of the authorised CBAM declarant;~~	[deleted]
266.	d) the past compliance of the authorised CBAM declarant.';	d) the past compliance of the authorised CBAM declarant.';	~~d) the past compliance of the authorised CBAM declarant.';~~	[deleted]
267.			**(ba) the following paragraph is inserted:**	**(ba) the following paragraph is inserted:**
268.			**2a. Paragraph 2 shall also apply to importers other than authorised CBAM declarants, where they exceed the single mass-based threshold referred to in Article 2a. For that purpose, the entirety of the emissions embedded in the goods imported by such importer in the relevant calendar year shall be taken into account. The payment of the penalty shall release the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports.**	**2a. Paragraph 2 shall also apply to importers other than authorised CBAM declarants, where they exceed the single mass-based threshold referred to in Article 2a. For that purpose, the entirety of the emissions embedded in the goods imported by such importer in the relevant calendar year shall be taken into account. The payment of the penalty shall release the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports.**
269.			**By derogation from the first subparagraph, the competent authority may decrease the penalty provided in paragraph 2 where an importer exceeded the single mass-based threshold by no more than 10 % of that threshold or in cases referred to in Article 17(7a). Such penalty shall be effective, proportionate and dissuasive and shall not be lower**	**By derogation from the first subparagraph, the competent authority may decrease the penalty provided in paragraph 2 where an importer exceeded the single mass-based threshold by no more than 10 % of that threshold or in cases referred to in Article 17(7a). Such penalty shall be effective, proportionate and dissuasive and shall not be lower**

			than the penalty provided in paragraph 1. The payment of the penalty shall release the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports.	**than the penalty provided in paragraph 1. The payment of the penalty shall release the importer from the obligation to submit a CBAM declaration and surrender CBAM certificates in respect of those imports.**
270.	(b) paragraphs 2 and 3 are replaced by the following:	(b) paragraphs 2 and 3 are replaced by the following:	~~(b) paragraphs 2 and 3 are replaced by the following:~~	[deleted]
271.	'2. Where a person other than an authorised CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations under this Regulation, that person shall be held liable for the payment of a penalty. Such a penalty shall be effective, proportionate and dissuasive and shall, depending in particular on the duration, gravity, scope, intentional nature and repetition of such non-compliance and the level of cooperation of the person with the competent authority, be an amount from three to five times the penalty referred to in paragraph 1, applicable in the year of introduction of the goods, for each CBAM certificate that the person has not surrendered. The payment of the penalty shall release the person from the obligation to submit a CBAM declaration or surrender certificates.	'2. Where a person other than an authorised CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations under this Regulation, that person shall be held liable for the payment of a penalty. Such a penalty shall be effective, proportionate and dissuasive and shall, depending in particular on the duration, gravity, scope, intentional nature and repetition of such non-compliance and the level of cooperation of the person with the competent authority, be an amount from three to five times the penalty referred to in paragraph 1, applicable in the year of introduction of the goods, for each CBAM certificate that the person has not surrendered. The payment of the penalty shall release the person from the obligation to submit a CBAM declaration or surrender certificates.	~~'2. Where a person other than an authorised CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations under this Regulation, that person shall be held liable for the payment of a penalty. Such a penalty shall be effective, proportionate and dissuasive and shall, depending in particular on the duration, gravity, scope, intentional nature and repetition of such non-compliance and the level of cooperation of the person with the competent authority, be an amount from three to five times the penalty referred to in paragraph 1, applicable in the year of introduction of the goods, for each CBAM certificate that the person has not surrendered. The payment of the penalty shall release the person from the obligation to submit a CBAM declaration or surrender certificates.~~	[deleted]
272.			**(baa) paragraph 3 is replaced with the following:**	**(baa) paragraph 3 is replaced with the following:**
273.	3. The payment of the penalty in accordance with paragraph 1 shall	3. The payment of the penalty in accordance with paragraph 1 shall	**'**3.- The payment of the penalty in accordance with paragraph 1 **and**	**'**3.- The payment of the penalty in accordance with paragraph 1 **and**

	not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.’;	not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.’;	1a shall not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.’;	1a shall not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.’;
274.			***(c) the following paragraph is inserted:***	***(c) the following paragraph is inserted:***
275.			***4a. For the purposes of paragraph 1 and 2 of this Article, the competent authority shall calculate the total number of CBAM certificates that should have been surrendered, based on the net mass of the imported goods and by reference to the embedded emissions determined by default values in accordance with the methods set out in Annex IV and taking into account the adjustment for free allocation as referred to in Article 31.***	***4a. For the purposes of paragraph 1 and 2 of this Article, the competent authority shall calculate the total number of CBAM certificates that should have been surrendered, based on the net mass of the imported goods and by reference to the embedded emissions determined by default values in accordance with the methods set out in Annex IV and taking into account the adjustment for free allocation as referred to in Article 31.***
276.	(22) in Article 27(2), point (b) is replaced by the following:	(22) in Article 27(2), point (b) is replaced by the following:	(22) in Article 27(2), point (b) is replaced by the following:	(22) in Article 27(2), point (b) is replaced by the following:

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277.	‘(b) artificially splitting imports, including via non-genuine arrangements, to avoid exceeding the threshold referred to in Article 2(3a).’;	‘(b) artificially splitting imports, including via non-genuine arrangements, to avoid exceeding the threshold referred to in Article 2(3a).’;	‘(b) artificially splitting imports, including via non-genuine arrangements, to avoid exceeding the **single mass-based** threshold ~~referred to~~**laid down** in ~~Article 2(3a).~~**point 1 of Annex VII.**’;	‘(b) artificially splitting imports, including via non-genuine arrangements, to avoid exceeding the **single mass-based** threshold ~~referred to~~**laid down** in ~~Article 2(3a).~~**point 1 of Annex VII.**’;
278.	(23) Article 28 is amended as follows:	(23) Article 28 is amended as follows:	(23) Article 28 is amended as follows:	(23) Article 28 is amended as follows:
279.	(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:*	*(a) paragraphs 2 and 3 are replaced by the following:*
280.	‘2. The power to adopt delegated acts referred to in Articles 2(3a), 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from [date of publication]. 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 Parliament or the Council opposes such extension not later than three months before the end of each period.	*‘2. The power to adopt delegated acts referred to in Articles 2(3a), 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from [date of publication]. 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 Parliament or the Council opposes such extension not later than three months before the end of each period.*	*‘2.* *The power to adopt delegated acts referred to in Articles ~~2(3a),~~**2a,** 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from [date of publication~~].~~ **of the amending CBAM regulation (this 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 Parliament or the Council opposes such extension not later than three months before the end of each period.*	*‘2.* *The power to adopt delegated acts referred to in Articles ~~2(3a),~~**2a,** 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from [date of publication~~].~~ **of the amending CBAM regulation (this 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 Parliament or the Council opposes such extension not later than three months before the end of each period.*
281.	3. The delegation of power referred to in Articles 2(3a), 2(10), 2(11), 9(5), 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.’;	3. The delegation of power referred to in Articles 2(3a), 2(10), 2(11), 9(5), 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.’;	3. The delegation of power referred to in Articles ~~2(3a),~~**2a,** 2(10), 2(11), ~~9(5),~~ 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.’;	3. The delegation of power referred to in Articles ~~2(3a),~~**2a,** 2(10), 2(11), ~~9(5),~~ 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.’;

282.	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:	(b) paragraph 7 is replaced by the following:
283.	'7. A delegated act adopted pursuant to Articles 2(3a), 2(10), 2(11), 9(5), 18(3), 20(6) or 27(6) 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 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.';	'7. A delegated act adopted pursuant to Articles 2(3a), 2(10), 2(11), 9(5), 18(3), 20(6) or 27(6) 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 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.';	'7.- A delegated act adopted pursuant to Articles ~~2(3a),~~**2a,** 2(10), 2(11~~), 9(5~~), 18(3), 20(6) or 27(6) 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 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.';	'7.- A delegated act adopted pursuant to Articles ~~2(3a),~~**2a,** 2(10), 2(11~~), 9(5~~), 18(3), 20(6) or 27(6) 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 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.';
284.	(24) in Article 30(6), point (b), the following point is added:	(24) in Article 30(6), point (b), the following point is added:	(24) in Article 30(6~~), point (b), the following point is added:~~)**(a):**	(24) in Article 30(6~~), point (b), the following point is added:~~)**(b):**
285.			**(a) point (i) is replaced by the following:**	**(a) point (i) is replaced by the following:**
286.			**'(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;';**
287.			**(b) the following point is added:**	**(b) the following point is added:**
288.	'(v) the application of the threshold laid down in point 1 of Annex VII.';	'(v) the application of the threshold laid down in point 1 of Annex VII.';	'(v)- the application of the threshold laid down in point 1 of Annex VII**, including the possibility**	'(v)- the application of the threshold laid down in point 1 of Annex VII**, including the possibility**

			of increasing this threshold and of introducing a supplementary consignment-based threshold.';	**of increasing this threshold and of introducing a supplementary consignment-based threshold**.';
289.	(25) Article 36(2) is amended as follows:	(25) Article 36(2) is amended as follows:	(25) Article 36(2) is amended as follows:	(25) Article 36(2) is amended as follows:
290.	(a) point (b) is replaced by the following:	(a) point (b) is replaced by the following:	(a) point (b) is replaced by the following:	(a) point (b) is replaced by the following:
291.	'Article 2(2) and Articles 4, 6 to 9, 15 and 19, Articles 21 to 22(1), Article 22(3), Articles 27 and 31 shall apply from 1 January 2026.';	'Article 2(2) and Articles 4, 6 to 9, 15 and 19, Articles 21 to 22(1), Article 22(3), Articles 27 and 31 shall apply from 1 January 2026.';	'Article 2(2~~)~~**), Article 2a** and Articles 4, 6 to 9, **10a,** 15 and 19, Articles 21 to 22(1), Article 22(3), Articles **23 to** 27 and 31 shall apply from 1 January 2026.';	'Article 2(2~~)~~**), Article 2a** and Articles 4, 6 to 9, **10a,** 15 and 19, Articles 21 to 22(1), Article 22(3), Articles **23 to** 27 and 31 shall apply from 1 January 2026.';
292.	(b) the following points are added:	(b) the following points are added:	(b) the following points are added:	(b) the following points are added:
293.	(c) Article 22(2) shall apply as from 1 January 2027;	(c) Article 22(2) shall apply as from 1 January 2027;	(c)~~-~~ Article 22(2) shall apply as from 1 January 2027;	(c)~~-~~ Article 22(2) shall apply as from 1 January 2027;
294.	(d) Article 20(1), (3), (4) and (5) shall apply as from 1 February 2027.'.;	(d) Article 20(1), (3), (4) and (5) shall apply as from 1 February 2027.'.;	(d)~~-~~ Article 20(1), (3), (4) and (5) shall apply as from 1 February 2027.'.;	(d)~~-~~ Article 20(1), (3), (4) and (5) shall apply as from 1 February 2027.'.;
295.	(26) in Annex I, the CN code "2507 00 80 – Other kaolinic clays" is replaced by '2507 00 80 – Other kaolinic clays [except non-calcined kaolinic clays]';	(26) in Annex I, the CN code "2507 00 80 – Other kaolinic clays" is replaced by '2507 00 80 – Other kaolinic clays [except non-calcined kaolinic clays]';	(26) in Annex I, the CN code "2507 00 80 – Other kaolinic clays" is replaced by '2507 00 80 – Other kaolinic clays **[**except non-calcined kaolinic ~~clays]'~~**clays'**;	(26) in Annex I, the CN code "2507 00 80 – Other kaolinic clays" is replaced by '2507 00 80 – Other kaolinic clays **[**except non-calcined kaolinic ~~clays]'~~**clays'**;
296.	(27) in Annex II, the following table is added:	(27) in Annex II, the following table is added:	(27) in Annex II, the following table is added:	(27) in Annex II, the following table is added:
297.	'[Electricity	'[Electricity	~~"~~[~~'~~Electricity	~~"~~[~~'~~Electricity
298.	CN code / Greenhouse gas	CN code / Greenhouse gas	CN code / Greenhouse gas	CN code / Greenhouse gas

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	2716 00 00 – Electrical energy | Carbon dioxide]‘;	2716 00 00 – Electrical energy | Carbon dioxide]‘;	2716 00 00 – Electrical energy | Carbon dioxide ~~]‘;~~**‘;**	2716 00 00 – Electrical energy | Carbon dioxide ~~]‘;~~**‘;**
299.	(28) Annex IV is amended in accordance with Annex I to this Regulation.	(28) Annex IV is amended in accordance with Annex I to this Regulation.	(28) Annex IV is amended in accordance with Annex I to this Regulation.	(28) Annex IV is amended in accordance with Annex I to this Regulation.
300.			**(28a) in section 2 of Annex V, the following point is added:**	**(28a) in section 2 of Annex V, the following point is added:**
301.			**‘(e information and the method used to calculate the embedded emissions.’;**	**‘(e information and the method used to calculate the embedded emissions.’;**
302.	in section 2, point (k), of Annex VI, point (iii) is replaced by the following’;	in section 2, point (k), of Annex VI, point (iii) is replaced by the following’;	**(28b)** in section 2, point (k), of Annex VI, point (iii) is replaced by the ~~following’;~~**following:**	**(28b)** in section 2, point (k), of Annex VI, point (iii) is replaced by the ~~following’;~~**following:**
303.	(iii) the identification of the installations where the input material (precursor) has been produced and the actual emissions from the production of that material;	(iii) the identification of the installations where the input material (precursor) has been produced and the actual emissions from the production of that material;	~~(~~**‘(**iii) the identification of the installations where the input material (precursor) has been produced and the actual emissions from the production of that material;**’;**	~~(~~**‘(**iii) the identification of the installations where the input material (precursor) has been produced and the actual emissions from the production of that material;**’;**
304.	(29) a new Annex VII as set out in Annex II to this Regulation is added:	(29) a new Annex VII as set out in Annex II to this Regulation is added:	(29) a new Annex VII as set out in Annex II to this Regulation is added:	(29) a new Annex VII as set out in Annex II to this Regulation is added:
305.	Article 2 Entry into force	Article 2 Entry into force	Article 2 Entry into force	Article 2 Entry into force
306.	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*.	This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

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307.	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.	This Regulation shall be binding in its entirety and directly applicable in all Member States.
308.	Done at Brussels,	Done at Brussels,	Done at Brussels,	Done at Brussels,
309.	For the European Parliament For the Council	For the European Parliament For the Council	For the European Parliament For the Council	For the European Parliament For the Council
310.	The President The President	The President The President	The President The President	The President The President
311.				
312.	ANNEX I	ANNEX I	ANNEX I	ANNEX I
313.	Annex IV is amended as follows:	Annex IV is amended as follows:	Annex IV is amended as follows:	Annex IV is amended as follows:
314.		***(1a) In point 3, in the notes explaining the formula for SEEg in the first paragraph, the note for EEImpMat is replaced by the following:***	**(0) point 3 is replaced by the following:**	**(0) point 3 is replaced by the following:**
315.			**"3. DETERMINATION OF ACTUAL EMBEDDED EMISSIONS FOR COMPLEX GOODS**	**"3. DETERMINATION OF ACTUAL EMBEDDED EMISSIONS FOR COMPLEX GOODS**
316.			**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:**
317.			$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$	$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$
318.			**Where:**	**Where:**

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319.			**AttrEm$_g$ are the attributed emissions of goods g;**	**AttrEm$_g$ are the attributed emissions of goods g;**
320.			**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**
321.		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 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 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 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:**
322.			$$EE_{InpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$$	$$EE_{InpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$$
323.			**Where:**	**Where:**
324.			**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**
325.			**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."**

326.	(1) in point 4, the third sentence is deleted.	(1) in point 4, the third sentence is deleted.	(1) in point 4, the third sentence is deleted.	(1) in point 4, the third sentence is deleted.
327.	(2) point 4.1 is amended as follows:	(2) point 4.1 is amended as follows:	(2) point 4.1 is amended as follows:	(2) point 4.1 is amended as follows:
328.			**(-a) the first sentence is deleted;**	**(-a) the first sentence is deleted;**
329.			**(-aa) the second sentence is replaced by the following:**	**(-aa) the second sentence is replaced by the following:**
330.			**'Default values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a proportionately designed mark-up.';**	**'Default values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a proportionately designed mark-up.';**
331.	(a) the fourth sentence is replaced by the following:	(a) the fourth sentence is replaced by the following:	(a) the fourth sentence is replaced by the following:	(a) the fourth sentence is replaced by the following:
332.	'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 ten exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.';	'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 ten exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.';	'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 ten exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.';	'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 ten exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.';
333.	(b) the fifth sentence is deleted;	(b) the fifth sentence is deleted;	(b) the fifth sentence is deleted;	(b) the fifth sentence is deleted;
334.	(3) in point 7, the second paragraph is replaced by the following:	(3) in point 7, the second paragraph is replaced by the following:	(3) in point 7, the second paragraph is replaced by the following:	(3) in point 7, the second paragraph is replaced by the following:
335.	'Where declarants for goods produced in a third country, a group	'Where declarants for goods produced in a third country, a group	'Where declarants for goods produced in a third country, a group	'Where declarants for goods produced in a third country, a group

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	of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.'	of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.'	of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.'	of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.'
336.	ANNEX II	ANNEX II	ANNEX II	ANNEX II
337.	The following Annex VII is added:	The following Annex VII is added:	The following Annex VII is added:	The following Annex VII is added:
338.	'ANNEX VII	'ANNEX VII	'ANNEX VII	'ANNEX VII
339.	Threshold referred to in Article 2(3a)	Threshold referred to in Article 2(3a)	Threshold referred to in Article ~~2(3a)~~**2a**	Threshold referred to in Article ~~2(3a)~~**2a**
340.	1. The threshold referred to in Article 2(3a) shall be set at 50 tonnes of net mass.	1. The threshold referred to in Article 2(3a) shall be set at 50 tonnes of net mass.	1. The threshold referred to in Article ~~2(3a)~~**2a** shall be set at 50 tonnes of net mass.	1. The threshold referred to in Article ~~2(3a)~~**2a** shall be set at 50 tonnes of net mass.
341.	2. For determining the threshold, the following methodology shall be applied:	2. For determining the threshold, the following methodology shall be applied:	2. For ~~determining~~ the ~~threshold,~~**purpose of Article 2a(3),** the following methodology shall ~~be applied~~**apply**:	2. For ~~determining~~ the ~~threshold,~~**purpose of Article 2a(3),** the following methodology shall ~~be applied~~**apply**:
342.	$\bar{Q}$ **chosen such that** $\frac{\sum_{i=1}^{N} Em_i \times 1_(Q_i}{Total\ emissio} \geq$ **target share of emissions of 99%**	$\bar{Q}$ **chosen such that** $\frac{\sum_{i=1}^{N} Em_i \times 1_(Q_i}{Total\ emissio} \geq$ **target share of emissions of 99%**	$\bar{Q}$ *chosen such that* $\frac{\sum_{i=1}^{N} Em_i \times 1_(Q_i >}{Total\ emissions} \geq$ *target share of emissions of* 99%	$\bar{Q}$ *chosen such that* $\frac{\sum_{i=1}^{N} Em_i \times 1_(Q_i >}{Total\ emissions} \geq$ *target share of emissions of* 99%
343.	Where:	Where:	Where:	Where:
344.	$\bar{Q}$ is the mass-threshold in tonnes allowing to capture a given target share of emissions;	$\bar{Q}$ is the mass-threshold in tonnes allowing to capture a given target share of emissions;	– $\bar{Q}$ is the mass-threshold in tonnes allowing to capture a given target share of emissions;	– $\bar{Q}$ is the mass-threshold in tonnes allowing to capture a given target share of emissions;
345.	Annual emissions per importer; $i, Em_i = \sum_{j=1}^{J_i} q_{i,j} EI_j$;	Annual emissions per importer; $i, Em_i = \sum_{j=1}^{J_i} q_{i,j} EI_j$;	– Annual emissions per importer; $i, Em_i = \sum_{j=1}^{J_i} q_{i,j} EI_j$;	– Annual emissions per importer; $i, Em_i = \sum_{j=1}^{J_i} q_{i,j} EI_j$;

346.	$\boldsymbol{q_{i,j}}$ is the imported volume in tonnes by importer $\boldsymbol{i}$ of the CN code $\boldsymbol{j}$;	$\boldsymbol{q_{i,j}}$ is the imported volume in tonnes by importer $\boldsymbol{i}$ of the CN code $\boldsymbol{j}$;	– $q_{i,j}$ is the imported volume in tonnes by importer i of the CN code j;	– $q_{i,j}$ is the imported volume in tonnes by importer i of the CN code j;
347.	$\boldsymbol{J_i}$ is the number of CN codes imported by importer $\boldsymbol{i}$ among the four sectors considered (aluminium, cement, fertilisers, iron and steel);	J_i is the number of CN codes imported by importer i among the four sectors considered (aluminium, cement, fertilisers, iron and steel);	– J_i is the number of CN codes imported by importer i among the four sectors considered (aluminium, cement, fertilisers, iron and steel);	– J_i is the number of CN codes imported by importer i among the four sectors considered (aluminium, cement, fertilisers, iron and steel);
348.	$\boldsymbol{EI_j}$ is the emission intensity for CN code $\boldsymbol{j}$[28];	EI_j is the emission intensity for CN code j[29];	– EI_j is the emission intensity for CN code j[30];	– EI_j is the emission intensity for CN code j[31];
349.	$Total\ \boldsymbol{emissions}$: the total emissions in CO2 of the four CBAM sectors considered, that is the sum of corresponding emissions for all importers: $\boldsymbol{total\ emissions} = \sum_{i=1}^{N} \boldsymbol{Em_i}$, where $\boldsymbol{N}$ is the number of importers;	$Total\ emissions$: the total emissions in CO2 of the four CBAM sectors considered, that is the sum of corresponding emissions for all importers: $total\ emissions = \sum_{i=1}^{N} Em_i$, where N is the number of importers;	– $Total\ emissions$: the total emissions in CO2 of the four CBAM sectors considered, that is the sum of corresponding emissions for all importers: $total\ emissions = \sum_{i=1}^{N} Em_i$, where N is the number of importers;	– $Total\ emissions$: the total emissions in CO2 of the four CBAM sectors considered, that is the sum of corresponding emissions for all importers: $total\ emissions = \sum_{i=1}^{N} Em_i$, where N is the number of importers;
350.	$Q_i = \sum_{j=1}^{J_i} q_{i,j}$: the total volume in tonnes of CBAM goods imported by importer i;	$Q_i = \sum_{j=1}^{J_i} q_{i,j}$: the total volume in tonnes of CBAM goods imported by importer i;	– $Q_i = \sum_{j=1}^{J_i} q_{i,j}$: the total volume in tonnes of CBAM goods imported by importer i;	– $Q_i = \sum_{j=1}^{J_i} q_{i,j}$: the total volume in tonnes of CBAM goods imported by importer i;
351.	$1(Q_i > \bar{Q})$ is an indicator function equal to 1 when $Q_i > \bar{Q}$ (that is, when	$1(Q_i > \bar{Q})$ is an indicator function equal to 1 when $Q_i > \bar{Q}$ (that is, when	– $1(Q_i > \bar{Q})$ is an indicator function equal to 1 when $Q_i > \bar{Q}$ (that	– $1(Q_i > \bar{Q})$ is an indicator function equal to 1 when $Q_i > \bar{Q}$ (that

[28] The emission intensities E_j are based on default values (without mark-up) for emissions published for the transitional period. For cement and fertiliser products, direct emissions and indirect emissions are considered; for aluminium and iron and steel products, only direct emissions are considered. For future updates of the threshold, the default values shall be set in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of Annex IV.

[29] The emission intensities E_j are based on default values (without mark-up) for emissions published for the transitional period. For cement and fertiliser products, direct emissions and indirect emissions are considered; for aluminium and iron and steel products, only direct emissions are considered. For future updates of the threshold, the default values shall be set in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of Annex IV.

[30] The emission intensities E_j are based on default values (without mark-up) for emissions published for the transitional period. For cement and fertiliser products, direct emissions and indirect emissions are considered; for aluminium and iron and steel products, only direct emissions are considered. For future updates of the threshold, the default values shall be set in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of Annex IV.

[31] The emission intensities E_j are based on default values (without mark-up) for emissions published for the transitional period. For cement and fertiliser products, direct emissions and indirect emissions are considered; for aluminium and iron and steel products, only direct emissions are considered. For future updates of the threshold, the default values shall be set in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of Annex IV.

	an importer is importing volumes higher than the mass-threshold $\bar{Q}$), 0 otherwise.	an importer is importing volumes higher than the mass-threshold $\bar{Q}$), 0 otherwise.	is, when an importer is importing volumes higher than the mass-threshold $\bar{Q}$), 0 otherwise.	is, when an importer is importing volumes higher than the mass-threshold $\bar{Q}$), 0 otherwise.
352.	To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the level of 99% of the embedded emissions as referred to in Article 2(3a) of this Regulation.	To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the level of 99% of the embedded emissions as referred to in Article 2(3a) of this Regulation.	To capture uncertainty over changes in trade patterns ~~while maintaining the environmental objective of this Regulation~~, a margin of 0.25 percentage points is added to the ~~level~~**above target share** of ~~99% of the embedded~~ emissions ~~as referred to in Article 2(3a) of this Regulation~~.	To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the ~~level~~**above target share** of ~~99% of the embedded~~ emissions ~~as referred to in Article 2(3a) of this Regulation~~.
353.	For simplicity, the threshold shall be rounded to the nearest ten.	For simplicity, the threshold shall be rounded to the nearest ten.	~~For simplicity, the~~**The** threshold shall be rounded to the nearest ten.**'**	~~For simplicity, the~~**The** threshold shall be rounded to the nearest ten.**'**
354.	By July of each calendar year, the Commission shall, based on import data covering a reference period of 12 months preceding the month[32] of this assessment, assess whether the value derived from the methodology deviates by more than 5 tonnes from the threshold laid down in point 1.'	By July of each calendar year, the Commission shall, based on import data covering a reference period of 12 months preceding the month[33] of this assessment, assess whether the value derived from the methodology deviates by more than 5 tonnes from the threshold laid down in point 1.'	~~By July of each calendar year, the Commission shall, based on import data covering a reference period of 12 months preceding the month[34] of this assessment, assess whether the value derived from the methodology deviates by more than 5 tonnes from the threshold laid down in point 1.'~~	~~By July of each calendar year, the Commission shall, based on import data covering a reference period of 12 months preceding the month[35] of this assessment, assess whether the value derived from the methodology deviates by more than 5 tonnes from the threshold laid down in point 1.'~~

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32 For the purposes of establishing the threshold referred to under point 1, import volumes by importer were calculated based on import data for the period of 1 October 2023 to 30 September 2024.

33 For the purposes of establishing the threshold referred to under point 1, import volumes by importer were calculated based on import data for the period of 1 October 2023 to 30 September 2024.

34 For the purposes of establishing the threshold referred to under point 1, import volumes by importer were calculated based on import data for the period of 1 October 2023 to 30 September 2024.

35 For the purposes of establishing the threshold referred to under point 1, import volumes by importer were calculated based on import data for the period of 1 October 2023 to 30 September 2024.