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MEETING DOCUMENT

From:	Presidency
To:	Delegations

Subject:	Draft Regulation of the European Parliament and of the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures - amendments to the Presidency compromise text
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REVISED PROPOSAL CONCERNING THE OUTERMOST REGIONS

It is proposed that the Presidency compromise text in doc. ST 10209/26 is amended as follows ¹:

1. The following recitals shall be inserted:

- (7b) Given their structural constraints, including remoteness, insularity, and vulnerability to natural disasters, outermost regions often depend on carbon-intensive imports with limited local alternatives. Therefore, it is appropriate to allow for temporary exemptions for certain essential heavy construction materials **when such outermost regions are confronted with exceptional circumstances, such as natural disasters or similar public emergencies**, strictly limited in scope and duration, while preserving CBAM's environmental integrity.
- (7c) To prevent distortions in the internal market, exemptions should only apply to certain outermost regions where remoteness and isolation inherently minimise circumvention risks, given the logistical and economic barriers to re-exporting goods. Exemptions must be subject to strict conditions and assessed by the Commission to ensure alignment with the Regulation's objectives and the Union's climate policy.'

2. The following point is inserted into Article 1(1) of the amending Regulation (insertion of Article 2(3b) into the CBAM Regulation):

“(aaa) the following paragraph shall be inserted:

- ‘3b. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods subject to the temporary exemption laid down in this paragraph.

~~A Member State may temporarily exempt from the application of this Regulation importations~~**Importations** of cements ~~and heavy construction materials~~ falling under the Combined Nomenclature (‘CN’) codes [...], which are released for free circulation in an outermost region of the Union within the meaning of Article 349 TFEU, ~~if that region is located~~

¹ The amendments, if agreed, will be incorporated into the consolidated text resulting from the deliberations in the Council (ECOFIN) on 12 June 2026.

more than 4,000 km from the capital of that Member State. may temporarily be exempted from the application of this Regulation when these territories are confronted with exceptional circumstances, such as natural disasters or similar public emergencies. The importation of cements and heavy construction materials falling under the Combined Nomenclature ('CN') codes [...], in the case of Mayotte and la Réunion, may temporarily be exempted from the application of this Regulation when these territories are confronted with exceptional circumstances, such as natural disasters or similar public emergencies.

Where a Member State intends to introduce such a temporary exemption in application of the first subparagraph in an outermost region, it shall notify the Commission and other Member States of its request by specifying the outermost region and the products among those mentioned in the first subparagraph covered by the exemption. The Member State shall also specify the ~~reasons supporting the exemption~~ exceptional circumstances referred to in subparagraph 2 justifying it, its intended start and end dates² of application, and the intended measures to preserve the integrity of the CBAM and to limit new risks of circumvention. These intended measures shall ensure that the relevant goods are exclusively intended for local use in the outermost regions.

The Commission shall examine the request notified by the Member State pursuant to the second subparagraph and assess the supporting reasons specified by the requesting Member State. The Commission may request additional information from the requesting Member State.

Within six months of receiving all relevant and necessary information, the Commission shall take a decision on the request for exemption and notify all Member States.

Where the Commission finds that the exemption would lead to substantial circumvention risks, or where the requested Member State has failed to provide the requested information, it shall refuse the exemption. Such decision shall provide the reasons for the refusal.

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