

Carbon border adjustment mechanism factsheet for suppliers

What is CBAM ?

- EU Regulation on the introduction of a carbon border adjustment mechanism (CBAM) came into force in May 2023 and has been in force since October 2023.
- CBAM is part of the EU's "Fit for 55" climate program to implement the “European Green Deal”, which aims to make the EU climate-neutral by 2050.
- CBAM charges a price on imported CO₂e emissions to the EU, for certain goods to the EU from non-EU countries.

Specific HS codes for

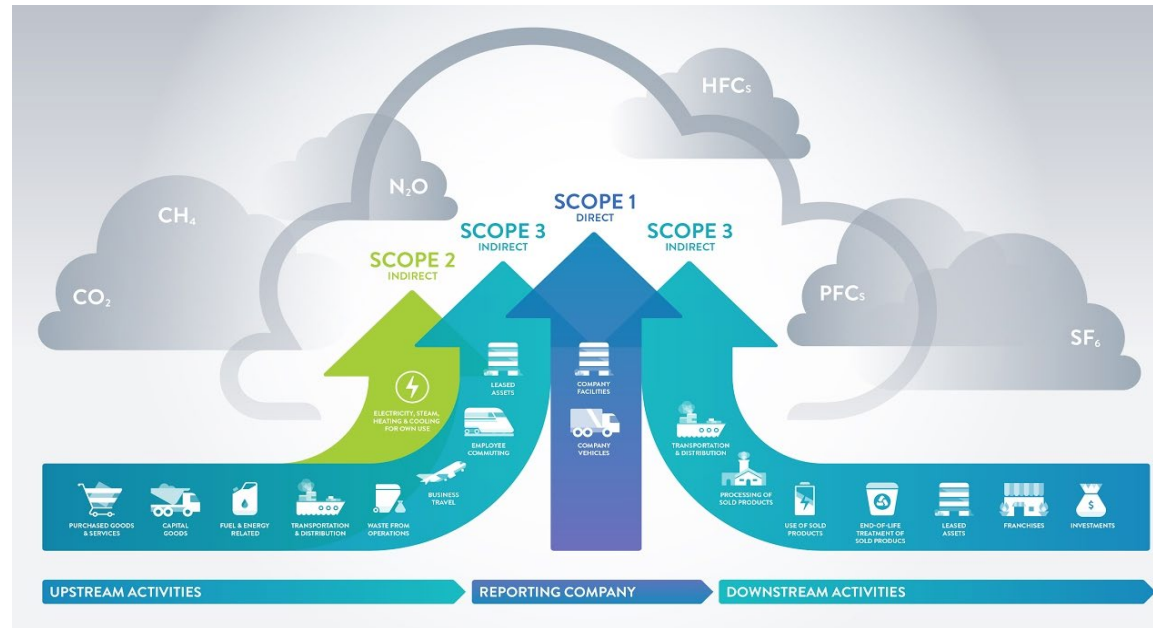


- Iron & Steel
- Aluminum
- Fertilizer
- Electricity
- Cement
- Hydrogen

Responsibility



The importer is responsible for reporting and payment to the EU. The provision of CBAM data is the responsibility of the suppliers.



Key Data



- HS/CN code
- Material number
- Weight
- Embedded emissions
- Electricity consumption
- Production route

Timing



- Q4/23 legislation
- Q4/23 reporting obligation
- Q3/24 primary data from supplier mandatory
- Q1/26 start pricing mechanism
- Q1/34 full pricing effect

 [EU CBAM](#)

 [CBAM FAQ](#)

 [CBAM-Regulation](#)