



Carbon Border Adjustment Mechanism

What and how

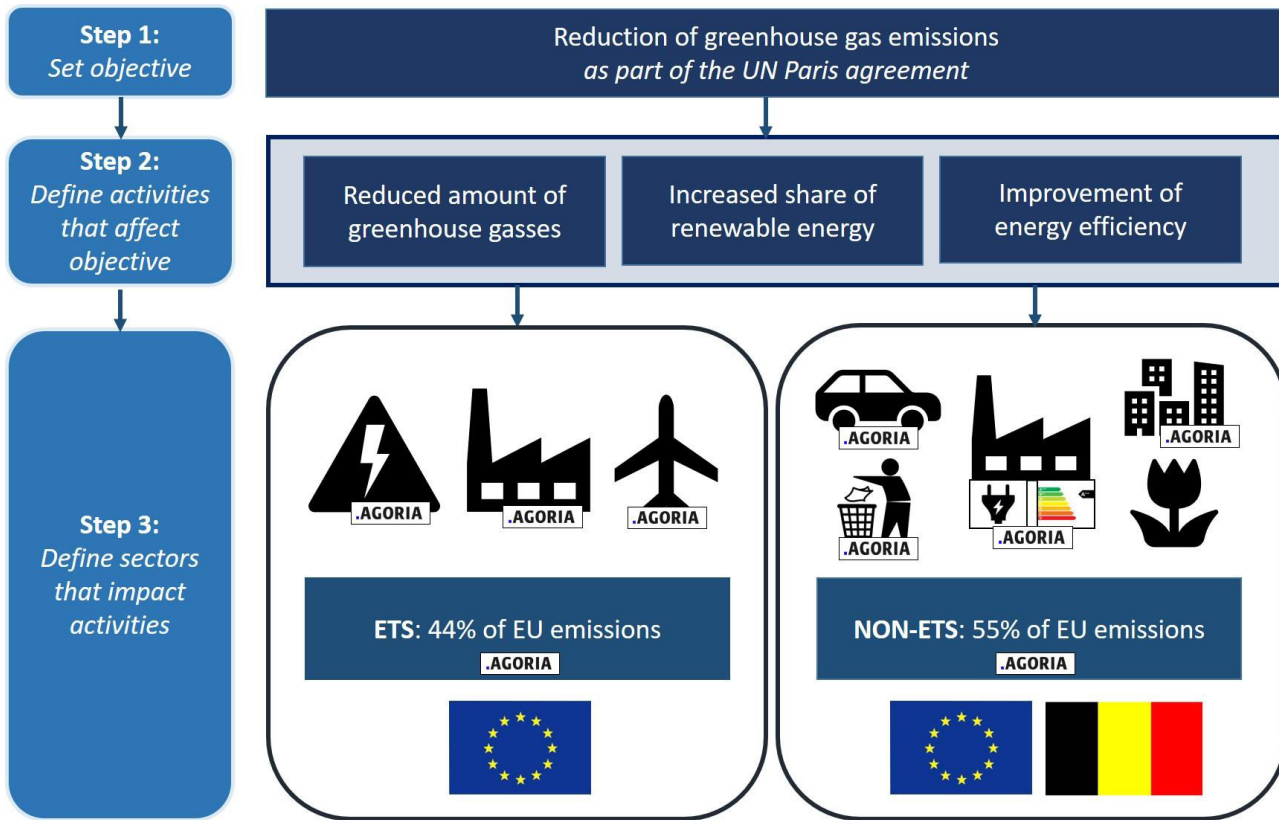
Embracing technology
Embracing ambition

.AGORIA

CBAM in perspective



EU Energy & Climate Framework



Climate neutrality: Fit for 55

Global Climate policy framework under revision:

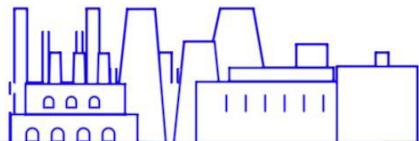
- Carbon pricing through enhanced emission trading system (incl. Transport & buildings)
- Revision of the Emission Trading System: stepping up the ambitions
- Carbon border adjustment mechanism: aluminium & steel
- Energy taxation directive
- Energy efficiency directive
- Renewable energy directive ...



-40% → -55% CO₂eq by 2030 (cf. 1990)

ETS

Emission trading system



-43% by 2030 (cf. 2005)



-65%? by 2030 (cf. 2005) - tbc

NON-ETS

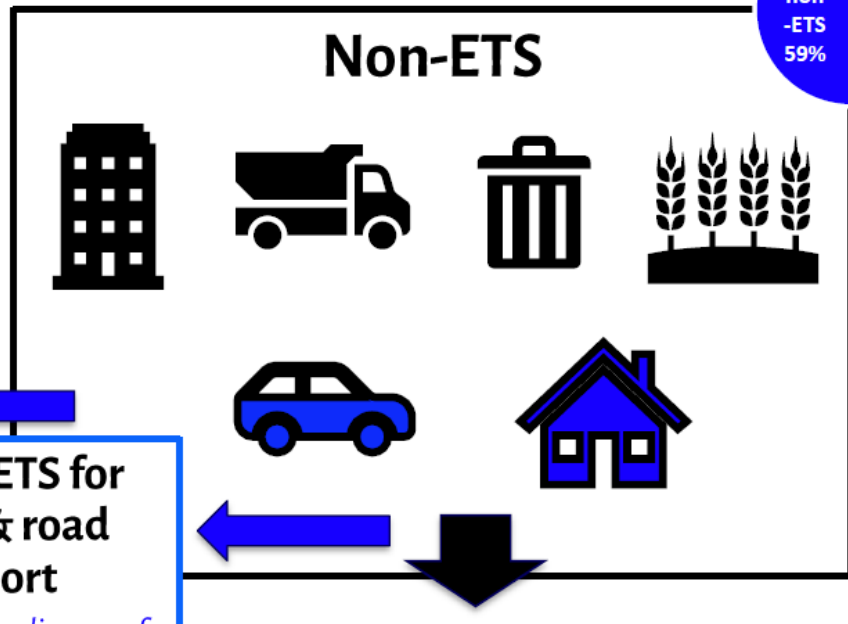
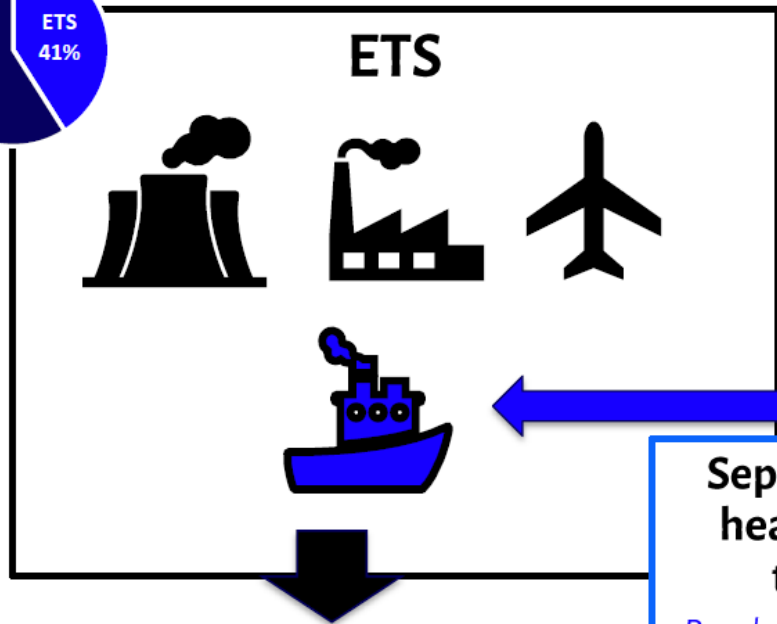
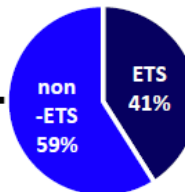
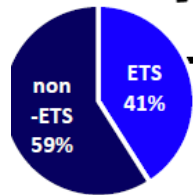


-30% by 2030 (cf. 2005)



-39%? by 2030 (cf. 2005) - tbc

-40% → -55% by 2030 (compared to 1990 level)



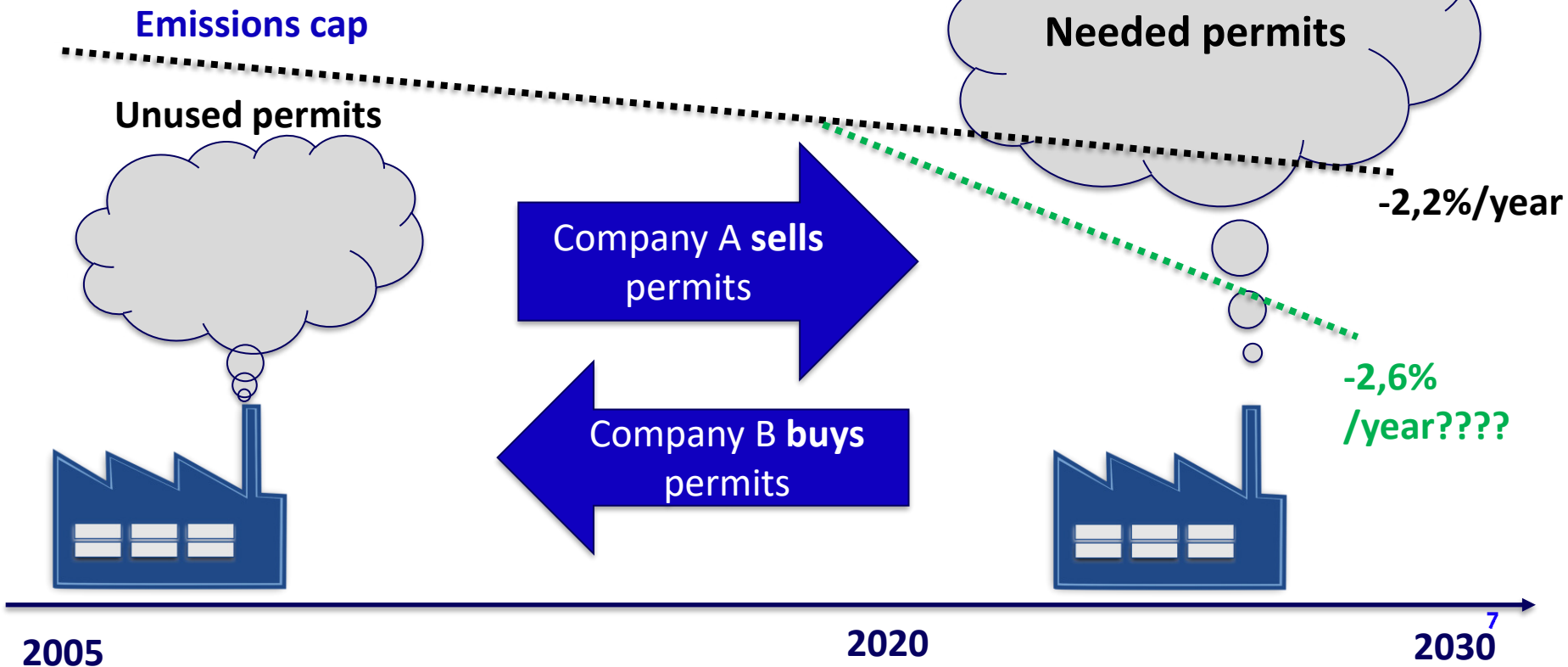
Separate ETS for heating & road transport
Regulate fuel suppliers as of 2026 → -43% by 2030 (cf. 2005)

-43% → **-61%** by 2030
(cf. 2005, incl maritime sector)

-30% → **-40%** by 2030 *(cf. 2005)*

Effort sharing:  -35% → -47%

EU ETS: review upcoming



EU green deal communication on Carbon border measures

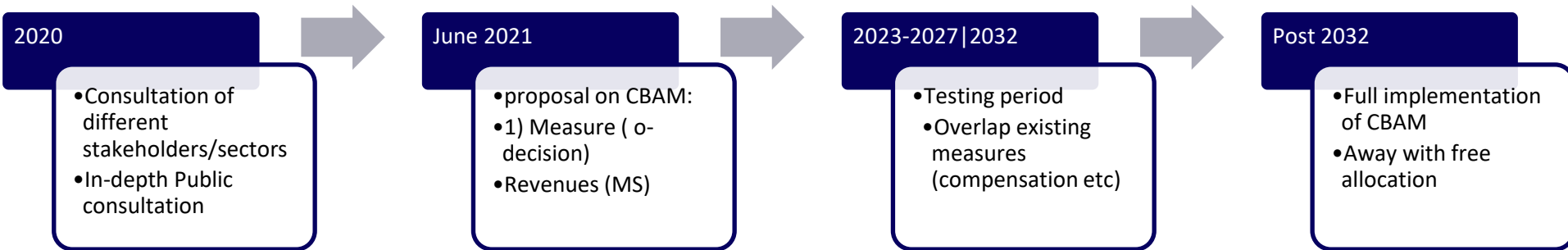


“Should differences in levels of ambition worldwide persist, as the EU increases its climate ambition, the Commission will propose a **carbon border adjustment mechanism**, for **selected sectors**, to reduce the risk of carbon leakage.

This would ensure that the **price of imports** reflect more accurately their **carbon content**. This measure will be designed to **comply with World Trade Organization rules** and other international obligations of the EU.

It would be an **alternative to the measures** that address the risk of carbon leakage in the EU’s Emissions Trading System”.

CBAM Timeline



EC CBAM proposal



For selected sectors

1st phase: iron & steel, cement,
fertilisers and aluminium

2nd phase: other sectors



A “carbon leakage” measure

alternative to measures that
address carbon leakage in EU ETS
ensure *environmental integrity and
effectiveness* of EU Climate policies



EU « *own budgetary resource* »
certainly relevant
#nextgenerationEU

motivate foreign producers and EU importers to reduce their carbon emissions

No agreement and yet “expansion”?

Scope 1

- **Fertilizers** (CN 2808, 2814, 2834 21, 3105);
- **Cement** (CN 2523 10, 2523 21, 2523 29, 2523 99);
- **Steel and iron** (CN 72 excluding 7202(*) and 7204, 7301 to 7311);
- **Aluminium** (CN 7601, 7603 to 7609);
- **Electricity** (CN 2716)

Scope +

- **Hydrogen** (CN 2804 10);
- **Organic Chemicals** (CN 29);
- **Plastics and articles thereof** (CN 39);
- **Different downstream products of iron, steel and aluminium:** (CN 7318, 7326, 7616);
- **Precursors:**
 - **Hydrogen** (CN 2804 10);
 - **Cokes** (CN 2704);
 - **Agglomerated iron ores** (CN 2601 12);
 - **Dolime** (CN 2518 20);
 - **Magnesia** (CN2519 90);
 - **Lime** (CN 2522);
 - **Iron and steel** (CN 7202 10, 7202 20, 7202 30, 7202 40, 7202 60);
 - **Aluminium oxide** (CN 2818 20);
 - **Electrodes of graphite or other carbon for electric furnaces** (CN 8545 11).

End goal: EU imposing « ETS » to rest of the world, for all goods?

Importer of « technology » to EU



- submit 'CBAM certificates' reflecting weekly-EUA-price
- corresponding to the CO₂-emissions of production process (& electricity use in phase 2?)

- authorizing registration of declarants
- reviewing and verifying declarations
- Selling CBAM certificates to importers
- controlling carbon costs equivalence between EU and non-EU suppliers

EU « technology » producer



- (Still) submitted to reinforced ETS and higher ETS-price (no free allocation!)
 - (direct as ETS-installation or indirect via buying inputmaterials from ETS-installation)
- OR/AND**
- Subject to CBAM-price for imported materials e.g. Steel , aluminium



National or CBAM authority? (tbc)

...or opening the door for circumvention & downstream value chain disruption?

Exporter of « technology » to EU

- Only « clean » produced EV's export to EU, avoiding paying CBAM certificates
- « Heavy-fossil-fuel based produced EV's » towards the rest of the world



Global CO₂-emissions ↑↑↑↑

EU producer of « technology »

- (Still) submitted to reinforced ETS and high ETS-price
- Subject to CBAM-price for (all?) imported materials outside of EU
 - high default values in first years discouraging « green » purchases



Cost increase also for materials not being produced in EU (*no carbon leakage*)

Impact cost Phase 1 (downstream)

With EUA 2026-2036 $\approx 90\text{€}/\text{ton CO}_2$



$\pm 1,85$ ton CO₂/ton steel



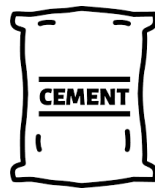
1kg in product = +
0,17€



$\pm 11,5$ ton CO₂/ton aluminium



1kg in product = +
1,04€



$\pm 0,7$ ton CO₂/ton cement



1kg in product = +
0,08€



+2000€/EV
produced



+20€/HP
produced

Gradual phase-in of cost, +10%/year (or -10% free allocation for intra-EU production) → full « carbon cost » by 2036 (possibly lower than figures above)

CBAM Agoria position – key messages



Impact assessment
downstream industries
needed (*automotive,
HVAC, etc*)



Export solution needed
(pool of free
allowances)



Keep indirect carbon
emissions out until
2030

Consider the specificity
of non-ferrous metals
(price-takers)

Actual embedded
emissions vs.
Administrative
complexity

Need for clearer rules
on circumvention &
review mechanism

CBAM

Institutional aspects

AGORIA



CBAM Institutional framework

Who does not love big bureaucracy?

CBAM Authority

- CBAM Registry
- Authorisation of declarants
- Accreditation of verifiers
- Review of CBAM déclarations
- Management of CBAM Certificates
- Revenues

CBAM Certificates

- Sale
- Price
- Surrender
- Re-Purchase
- Cancellation

Enforcement

- Penalties
- Circumvention

Border Administration

Appeals

Revision

Transition

CBAM Authority (1/2)

CBAM Registry

- **Database** with information about each authorised declarant
 - Name & contact (only this will be made public)
 - EORI nr.
 - CBAM account nr. (declarant will have access to this)
 - Nr., price & date of purchase of CBAM Certificates
- **Separate section** of the database
 - Names and details of the operator
 - Registered third country installations

Authorisation of declarants

- **Absence of** any serious infringement or repeated infringements of customs legislation and taxation rules (5y prior)
- **Financial solvency**
- **Guarantee** needed under certain conditions

CBAM Authority (2/2)

Accreditation of verifiers

- Person established in a 3rd country
- Proven competence, independence, impartiality
- International agreements for recognition of verifiers as accredited verifiers

Review of CBAM declarations

- Until the end of the 4th year after the year in which the declaration was submitted
- Cross-examination, role customs authorities, audit (also at premises of declarant)
- Incorrect amount, adjustment needed

Management of CBAM Certificates

- Sale, re-purchase, cancellation

Revenues

- Self-sustainable
- Union budget

CBAM Certificate

Sale

- Specific identification code
- Registered along with the price and date of sale in the account of the authorised declarant

Price

- Average of the closing prices of all auctions of EU ETS allowances conducted in auctioning platforms during each calendar week
- Average price published in the Official Journal of the EU on the last working day of each calendar week

Surrender

- 31 May year X, authorised declarant surrenders nr. CBAM Certificates stated in its declaration for year X-1.
- Surrendering in chronological order

Re-purchase

- Excess
- Limited to 10% of total Certificates purchased
- **More = cancellation**

Enforcement

Penalties

- Failing to (timely) surrender Certificates | False information → P + 3 x average price CBAM Certif.
- Repeated offences → [suspension declarant's account](#)

Circumvention

- Whilfully changing trade patterns
 - EU and 3rd countries & between individual companies
 - Insufficient due cause or economic justification other than avoiding obligations
- Complaint or ex officio
- Also applying to «slightly modified» like products

Investigation (of 9 months)

- Commission:
 - Ex officio
 - EU Member State
 - Any interested party
- Customs authorities instructed to subject imports to registration

Border Administration

Shall ensure declarant of the goods is registered with the CBAM Authority

Periodically communicate with CBAM Authority

- Quantity, country of origin, declarants of the goods
- Confidential information: UCC implementation

Non-preferential rules of origin

Investigations

- Register imports
- Registration can be asked by the Union's industry with sufficient evidence to justify such action
- Ex officio by the European Commission (regulation stating purpose, estimated amount of future possible liability)
- Not more than 9 months

CBAM
Transitional period

Timeline



What follows

Q3 2023

- Transitional period reporting obligations & infrastructure

Q3 2024

- Verification + accreditation of verifiers
- Authorisation of declarants
- CBAM Registry

Q2 2025

- Methodology indirect emissions
- Continental shell
- Carbon Price paid/average ETS + reduction of free allocation in ETS

What we have understood so far

COM will (before Oct. '23):

- Set up a portal;
- Publish Guidance documents;
- Provide trainings for EO and MS.

“Flexibility”

- First 2 reports (Jan. '24 + Apr. '24) can be modified until June '24.
- After that, 2 months after submission of a QR, changes allowed.

Are you off the hook then during transition?

- **Art. 11(1):** COM may check reports within Q following the QR.
- **Art. 12(1):** COM to publish list of reporting declarants that failed to comply.
- **Art. 12(2):** incomplete or incorrect = correction procedure could be initiated.
- **Art. 38(1):** data is stored for 5 years.

Direct emissions

- **1. Level of embedded emissions shall be calculated using one of the following methods:**
 - (a) determining emissions from source streams on the basis of activity data obtained by means of measurement systems and additional parameters from laboratory analyses or standard values;
 - (b) determining emissions from emission sources by means of continuous measurement of the concentration of the relevant greenhouse gas in the flue gas and of the flue-gas flow.

- **2. Derogation: Until 31 December 2024, the level of embedded emissions may be calculated using one of the following methods, if they lead to similar coverage and accuracy of emissions data compared to the methods listed in that paragraph:**
 - (a) methods used under MRV systems;
 - (b) other methods, with any of the following applicable monitoring rules:
 - (1) a carbon pricing scheme where the installation is located;
 - (2) an emission monitoring scheme at the installation which can include verification by an accredited verifier; **or**
 - (3) compulsory emission monitoring schemes.

- **3. By way of derogation from paragraphs 1 and 2 until 31 July 2024 for each import of goods for which the reporting declarant does not have all the information listed in Article 3(2), the reporting declarant may use other methods for determining the direct emissions.** In such case the reporting declarant shall indicate and reference in its CBAM report the methodology followed to establish such values.

Direct emissions

- 1st Step: **Monitoring of direct emissions at installation level (Annex III – Section B)**
 - Calculation-based approach, or
 - Measurement-based approach
 - Possibility of other methods until 31 December 2024 if they lead to similar coverage and accuracy of emissions data:
 - Methods under eligible MRV systems, or
 - **Other**, with **any** of these applicable monitoring rules:
 - a) a carbon pricing scheme where the installation is located, or
 - b) an emission monitoring scheme at the installation which can include verification by an accredited verifier, or
 - c) compulsory emission monitoring schemes.
- 2nd Step: **Divide installation into production processes (Annex III – Section A.5.)** with the following approach:
 - One production process for each aggregated goods category in Section 1 of Annex II of this regulation.
 - **Derogation:** separate production processes may be defined for each production route where different production routes (Section 2, Annex II of this regulation) are applied in the same installation (...)
 - Other 3 derogations.
- 3rd Step: **Direct (and indirect emissions) can be attributed to groups of goods** applying the rules of Annex III – Section F:
 - **Section F: Rules for attributing emissions of an installation to goods** – When assigning installation’s emissions to goods, the emissions, inputs and outputs are attributed to production processes using:
 - For direct emissions: equation 48
 - For indirect emissions: equation 49

Indirect emissions

- 3. For **indirect emissions**, each reporting declarant shall in addition report the following information in the CBAM reports as listed in Annex I:
 - (a) electricity consumption;
 - (b) the indication whether the declarant reports **actual emissions or default values**;
 - (c) the corresponding emissions factor;
 - (d) the amount of specific indirect emissions, which shall be determined by converting the attributed embedded indirect emissions of the production processes into indirect emissions specific of the goods defined as CO₂e per tonne in accordance with Annex III.

Indirect emissions

- **D.3 Rules for determining electricity quantities used for the production of goods other than electricity**
- For the purpose of determining embedded emissions, metering of electricity quantities shall apply to real power, not apparent power (complex power), i.e. only the active power component shall be metered, and the reactive power shall be disregarded. For production of electricity, the activity level refers to net electricity leaving the system boundaries of the power plant or CHP unit, after subtraction of internally consumed electricity.
- **D.4 Rules for determining the embedded indirect emissions of electricity as an input for other goods**
- An objective of the transitional period is to collect data for the purpose of further specifying the methodology for the calculation of embedded indirect emissions for the definitive period, in the implementing act referred to in Section 4.3 of Annex IV to CBAM.
- During the transitional period default values for indirect emissions embedded in a good produced in a third country, shall be determined on a default value calculated on the average, of either:
 - the [average emission factor of the country of origin electricity grid](#), based on data from the International Energy Agency (IEA) provided by the Commission; or
 - [any other emission factor of the country of origin electricity grid](#) based on [publicly available data in the country of origin representing either the average or the CO₂ emission factor](#) as defined in Section 1 of Annex IV of Regulation (EU) 2023/956 in the country of origin.
- Reporting requirements for embedded indirect emissions during the transitional period will not include reporting based on the average emissions factor of the Union electricity grid, as this value is already known to the European Commission.

Indirect emissions

- **D.4.3 Emission factor of electricity produced outside the installation**
 1. Where electricity is received from a directly connected installation [at the same site | operated by the same operator], and where all the relevant data is available to the operator, the emission factor of that electricity is determined applying sections D.4.1 or D.4.2 as appropriate.
 2. Where the electricity is received from a **power plant specified in a power purchase agreement** concluded between the operator and the power plant's operator, the operator may use the **emission factor for electricity determined in accordance with sections D.4.1 or D.4.2, as appropriate**, and communicated by the power plant's operator, provided the operator makes evidence regarding the power purchase agreement available together with the communication pursuant to Section I of this Annex.

Default values

- Used during the transitional period to facilitate the reporting
- Default values will be the rule for electricity and indirects
- Use of energy attribute certificates/renewable energy certificates for actual values not allowed
- Commission to publish default values at global level for direct and indirect emissions and for each CN code, not at regional or country level.

Inward processing

- **1. The reporting declarant shall submit in the CBAM report, in the quarter following the discharge from customs in accordance with Article 257 of UCC, the following information, as listed in Annex V, for goods placed under inward processing subsequently released for free circulation either as the same good or as processed products:**
 - (a) the quantities of goods listed in Annex I to Regulation (EU) 2023/956 that have been released for free circulation following inward processing during that period;
 - (b) embedded emissions corresponding to these quantities of goods listed in Annex I to Regulation (EU) 2023/956 that have been released for free circulation following inward processing during that period;
 - (c) the country of origin of the goods referred to in point (a), where known;
 - (d) the installations where the goods referred to in point (a) were produced, where known;
 - (e) the quantities of goods listed in Annex II to this Regulation placed under inward processing that resulted in processed products that has been released for free circulation during that period;
 - (f) embedded emissions corresponding to the goods listed in Annex II to this Regulation that have been used to produce the quantities of processed products referred to in point (e).

- **2. The embedded emissions referred to in paragraph 1 point (b) and (f) shall be calculated in accordance with Articles 3, 4 and 5.**

CBAM

What we think

.AGORIA



CBAM: what we think

Urgent need for official guidelines and trainings;

Engage with business during the transition period

- Reporting requirements;
- circumvention.

Monitor effectiveness of CBAM with regard to its objective: fighting carbon leakage

Impact assessment on downstream sectors,

- their input materials will become more expensive
- Due to ETS + CBAM + reporting requirements + export controls + investment controls, ...

Thank you

For your attention



Embracing technology
Embracing ambition

Kevin Verbelen

**Senior Expert International Trade
Company Lawyer
Legal, Tax & Finance**

kevin.verbelen@agoria.be

+3227068391 | +32491618457

@KevinVerbelen

Agoria

Bd. A. Reyerslaan 80
1030 Brussels

AGORIA



Service Public
Fédéral
FINANCES

MÉCANISME D'AJUSTEMENT CARBONE AUX FRONTIÈRES

MACF - CBAM

CARBON BORDER ADJUSTMENT MECHANISM

06-07-2023



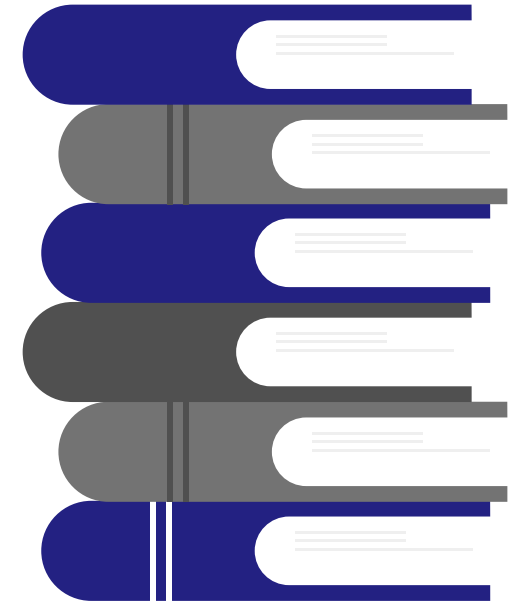
CONCEPT

- MACF = Mécanisme d'ajustement carbone aux frontières
- CBAM = Carbon Border Adjustment Mechanism
- S'inscrit dans le cadre du « Fit for 55 »
- Système électronique d'agrément des opérateurs et de certificats MACF (un certificat = une tonne d'émissions intrinsèques des marchandises)



BASES LÉGALES

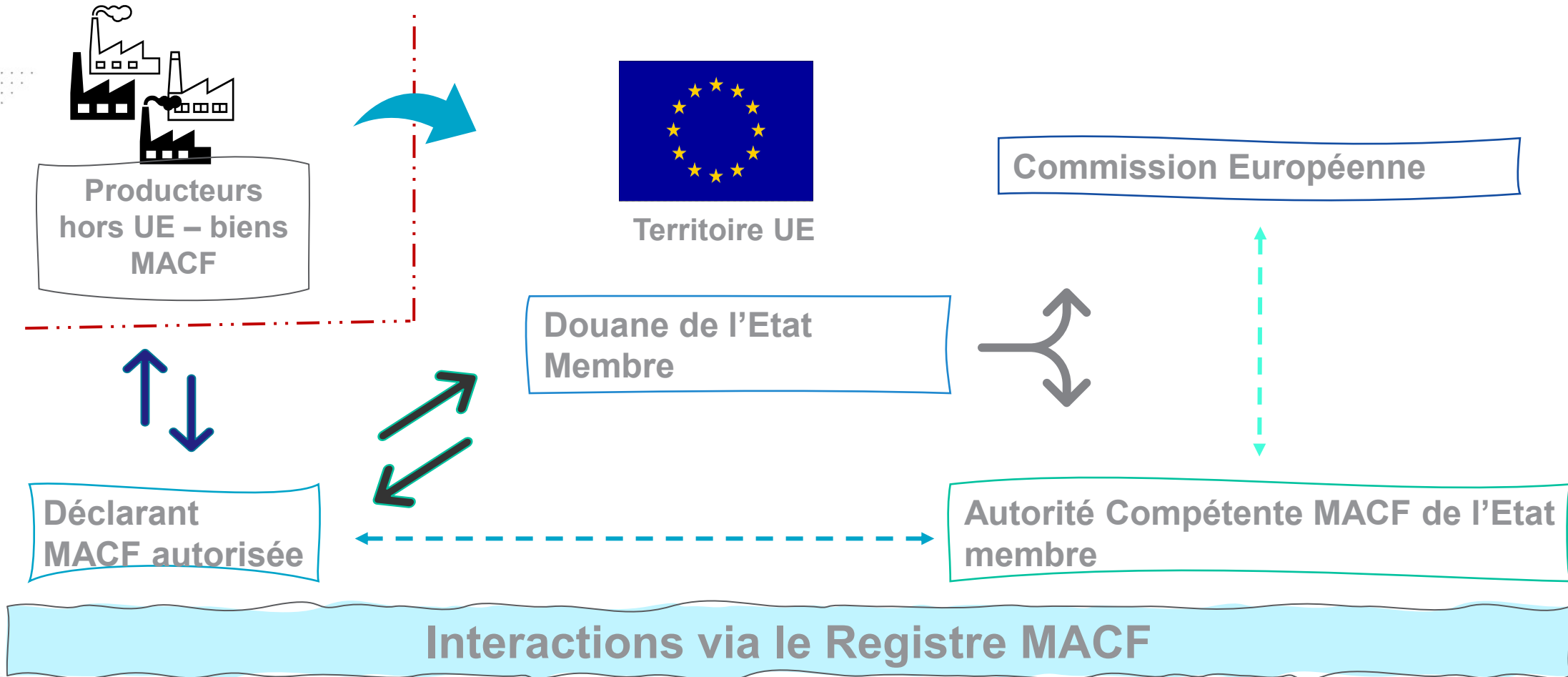
- [Règlement \(UE\) 2023/956 du Parlement européen et du Conseil du 10 mai 2023 établissant un mécanisme d'ajustement carbone aux frontières](#)
- [Acte d'exécution sur le Rapportage pendant la période de transition](#)
 - « Have your Say »
 - Deadline – 11 juillet 2023 (minuit)



Toujours se référer à la législation.



ACTEURS PRINCIPAUX





Service Public
Fédéral
FINANCES

AUTORITÉ COMPÉTENTE BELGE



Adresse e-mail :

info.cbam@health.fgov.be

Site Web :

<https://climat.be/politique-climatique/europeenne/cbam>

<https://klimaat.be/klimaatbeleid/europees/cbam>



PHASES DE LA MISE EN ŒUVRE



Phase de transition
01.10.2023 –
31.12.2025

- Soumission des rapports trimestriels par les déclarants MACF autorisés
- Approbation des actes d'implémentation par le Comité MACF
- Phase de pilotage et apprentissage



Revue générale
2025

- Revue générale pour apporter des modifications éventuelles
- Possible élargissement du Règlement MACF à d'autres produits et secteurs



Phase définitive
À partir du 01.01.2026

- Suppression progressive des allocations gratuites dans les secteurs MACF
- Soumission de la déclaration annuelle MACF
- Achat et restitution des certificats MACF



IMPORTATION

Principes généraux

Rôle de l'AGDA

Du 1^{er} octobre 2023 au 31 décembre 2025

- Obligation de déclaration MACF trimestrielle pour toutes les importations de produits concernés à l'autorité compétente (dans le mois qui suit le trimestre)
- Importation =
 - Mise en libre pratique
 - Perfectionnement actif (marchandises transformées à partir des produits concernés)
 - Premier rapportage en janvier 2024

Notification d'obligation de déclaration (trimestrielle) au déclarant auprès de l'autorité compétente

À partir du 1^{er} janvier 2025

- Statut de « Déclarant agréé » requis

Statut requis dans le DAU (case 44).

À partir du 1^{er} janvier 2026

- Importation uniquement par déclarants agréés

Statut requis dans le DAU (case 44).



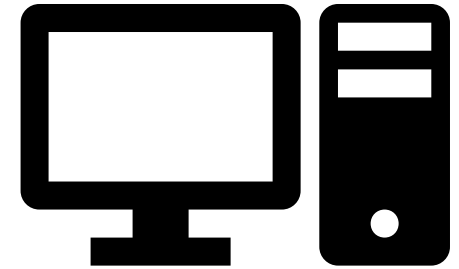
RAPPORTEUR

- 'reporting declarant' means any of the following persons:
 - (a) the **importer** who lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf;
 - (b) the **importer**, holding an authorisation to lodge a customs declaration referred to in Article 182(1) of Regulation No 952/2013 of the European Parliament and of the Council, who declares the importation of goods;
 - (c) the **indirect customs representative**, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation 2023/956.



CBAM TRADER PORTAL

- CBAM Trader Portal > CBAM Transitional Registry
- Accès via le Uniform User Management and Digital Signature (UUM&DS) system
- Etabli et mis à jour par la Commission
- Demandes d'accès seront validées par les autorités compétentes des Etats membres

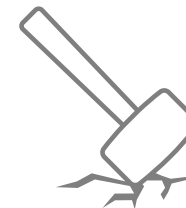




PRODUITS CONCERNÉS (1/3)

Ciment

| | |
|---|----------------------|
| Code NC | Gaz à effet de serre |
| 2523 10 00 – Ciments non pulvérisés dits «clinkers» | Dioxyde de carbone |
| 2523 21 00 – Ciments Portland blancs, même colorés artificiellement | Dioxyde de carbone |
| 2523 29 00 – autres ciments Portland | Dioxyde de carbone |
| 2523 90 00 – autres ciments hydrauliques | Dioxyde de carbone |



Électricité

| | |
|---------------------------------|----------------------|
| Code NC | Gaz à effet de serre |
| 2716 00 00 – Énergie électrique | Dioxyde de carbone |

Engrais

| | |
|--|---|
| Code NC | Gaz à effet de serre |
| 2808 00 00 – Acide nitrique; acides sulfonitriques | Dioxyde de carbone et protoxyde d'azote |
| 2814 – Ammoniac anhydre ou en solution aqueuse (ammoniaque) | Dioxyde de carbone |
| 2834 21 00 - Nitrates de potassium | Dioxyde de carbone et protoxyde d'azote |
| 3102 – Engrais minéraux ou chimiques azotés | Dioxyde de carbone et protoxyde d'azote |
| 3105 – Engrais minéraux ou chimiques contenant deux ou trois des éléments fertilisants: azote, phosphore et potassium; autres engrais; produits du présent chapitre présentés soit en tablettes ou formes similaires, soit en emballages d'un poids brut n'excédant pas 10 kg -Excepté: 3105 60 00 – Engrais minéraux ou chimiques contenant les deux éléments fertilisants: phosphore et potassium | Dioxyde de carbone et protoxyde d'azote |





PRODUITS CONCERNÉS (2/3)

Fonte, fer et acier

| Code NC | Gaz à effet de serre |
|---|----------------------|
| 72 – Fonte, fer et acier Excepté: 7202 – Ferro-alliages 7204 – Déchets et débris de fonte, de fer ou d'acier (ferrailles); déchets lingotés en fer ou en acier | Dioxyde de carbone |
| 7301 – Palplanches en fer ou en acier, même percées ou faites d'éléments assemblés; profilés obtenus par soudage, en fer ou en acier | Dioxyde de carbone |
| 7302 – Éléments de voies ferrées, en fonte, fer ou acier: rails, contre-rails et crémaillères, aiguilles, pointes de cœur, tringles d'aiguillage et autres éléments de croisement ou changement de voies, traverses, éclisses, coussinets, coins, selles d'assise, plaques de serrage, plaques et barres d'écartement et autres pièces spécialement conçues pour la pose, le jointement ou la fixation des rails | Dioxyde de carbone |
| 7303 00 – Tubes, tuyaux et profilés creux, en fonte | Dioxyde de carbone |
| 7304 – Tubes, tuyaux et profilés creux, sans soudure, en fer ou en acier | Dioxyde de carbone |
| 7305 – Autres tubes et tuyaux (soudés ou rivés, par exemple), de section circulaire, d'un diamètre extérieur excédant 406,4 mm, en fer ou en acier | Dioxyde de carbone |
| 7306 – Autres tubes, tuyaux et profilés creux (soudés, rivés, agrafés ou à bords simplement rapprochés, par exemple), en fer ou en acier | Dioxyde de carbone |
| 7307 – Accessoires de tuyauterie (raccords, coudes, manchons, par exemple), en fonte, fer ou acier | Dioxyde de carbone |
| 7308 – Constructions et parties de constructions (ponts et éléments de ponts, portes d'écluses, tours, pylônes, piliers, colonnes, charpentes, toitures, portes et fenêtres et leurs cadres, chambranles et seuils, rideaux de fermeture, balustrades, par exemple), en fonte, fer ou acier, à l'exception des constructions préfabriquées du n° 9406; tôles, barres, profilés, tubes et similaires, en fonte, fer ou acier, préparés en vue de leur utilisation dans la construction | Dioxyde de carbone |
| 7309 – Réservoirs, foudres, cuves et récipients similaires pour toutes matières (à l'exception des gaz comprimés ou liquéfiés), en fonte, fer ou acier, d'une contenance excédant 300 l, sans dispositifs mécaniques ou thermiques, même avec revêtement intérieur ou calorifuge | Dioxyde de carbone |
| 7310 – Réservoirs, fûts, tambours, bidons, boîtes et récipients similaires, pour toutes matières (à l'exception des gaz comprimés ou liquéfiés), en fonte, fer ou acier, d'une contenance n'excédant pas 300 l, sans dispositifs mécaniques ou thermiques, même avec revêtement intérieur ou calorifuge | Dioxyde de carbone |
| 7311 – Récipients pour gaz comprimés ou liquéfiés, en fonte, fer ou acier | Dioxyde de carbone |

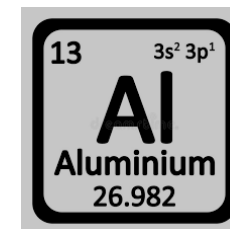




PRODUITS CONCERNÉS (3/3)

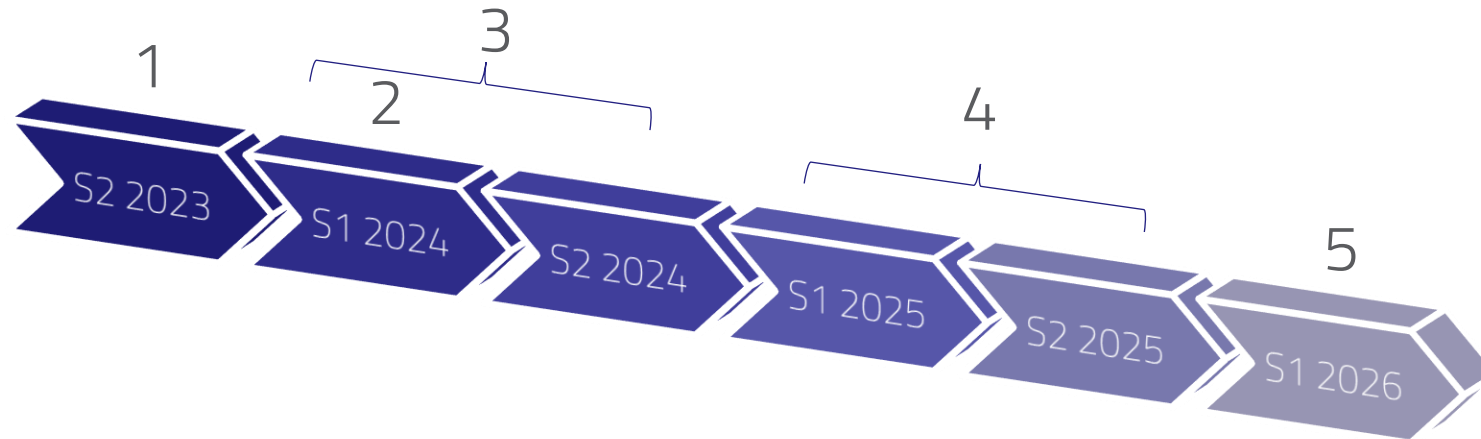
Aluminium

| | |
|---|--|
| Code NC | Gaz à effet de serre |
| 7601 – Aluminium sous forme brute | Dioxyde de carbone et hydrocarbures perfluorés |
| 7603 – Poudres et paillettes d'aluminium | Dioxyde de carbone et hydrocarbures perfluorés |
| 7604 – Barres et profilés en aluminium | Dioxyde de carbone et hydrocarbures perfluorés |
| 7605 – Fils en aluminium | Dioxyde de carbone et hydrocarbures perfluorés |
| 7606 – Tôles et bandes en aluminium, d'une épaisseur excédant 0,2 mm | Dioxyde de carbone et hydrocarbures perfluorés |
| 7607 – Feuilles et bandes minces en aluminium (même imprimées ou fixées sur papier, carton, matières plastiques ou supports similaires) d'une épaisseur n'excédant pas 0,2 mm (support non compris) | Dioxyde de carbone et hydrocarbures perfluorés |
| 7608 – Tubes et tuyaux en aluminium | Dioxyde de carbone et hydrocarbures perfluorés |
| 7609 00 00 – Accessoires de tuyauterie (raccords, coudes, manchons, par exemple), en aluminium | Dioxyde de carbone et hydrocarbures perfluorés |





RÉSUMÉ



1. Publication de l'acte d'exécution concernant le rapportage et début des dispositions transitoires (1^{er} octobre 2023)
2. 1^{er} rapportage trimestriel
3. Préparation de l'acte d'exécution concernant la mise en œuvre après la période transitoire
4. Demande du statut de « déclarant agréé »
5. Fin de la période transitoire et début du mécanisme CBAM



Service Public
Fédéral
FINANCES

DOUANES ET ACCISES

WWW.FIN.BELGIUM.BE

DOUANES ET ACCISES • SERVICE PUBLIC FÉDÉRAL FINANCES

.be