



# Carbon Border Adjustment Mechanism

What and how

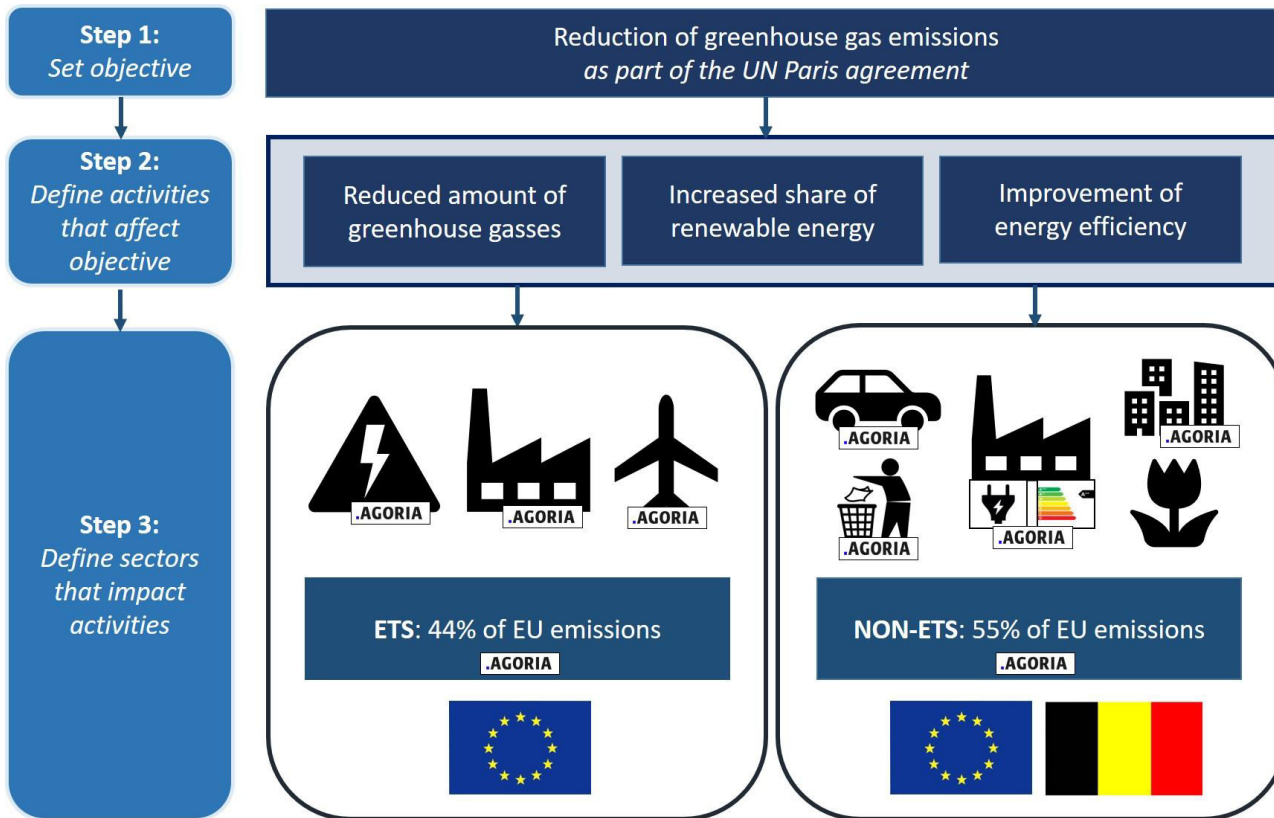
Embracing technology  
Embracing ambition

**.AGORIA**

**CBAM in perspective**



# EU Energy & Climate Framework



# Climate neutrality: Fit for 55

## Global Climate policy framework under revision:

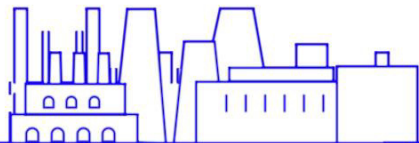
- Carbon pricing through enhanced emission trading system (incl. Transport & buildings)
- Revision of the Emission Trading System: stepping up the ambitions
- Carbon border adjustment mechanism: aluminium & steel
- Energy taxation directive
- Energy efficiency directive
- Renewable energy directive ...



**-40% → -55% CO<sub>2</sub>eq by 2030 (cf. 1990)**

## ETS

Emission trading system

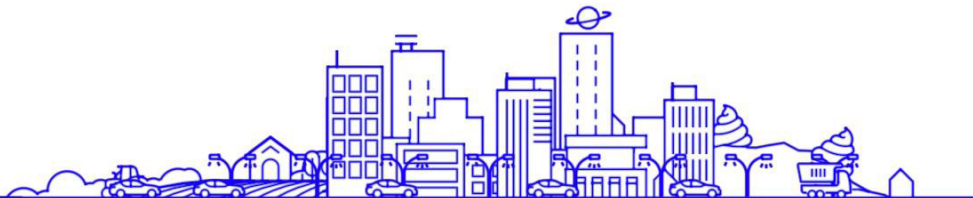


-43% by 2030 (cf. 2005)



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

## NON-ETS

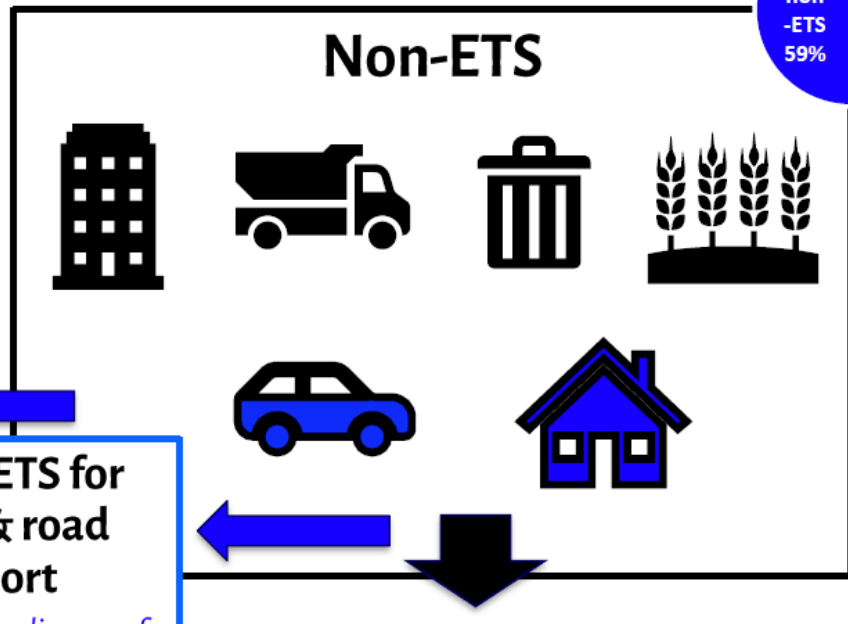
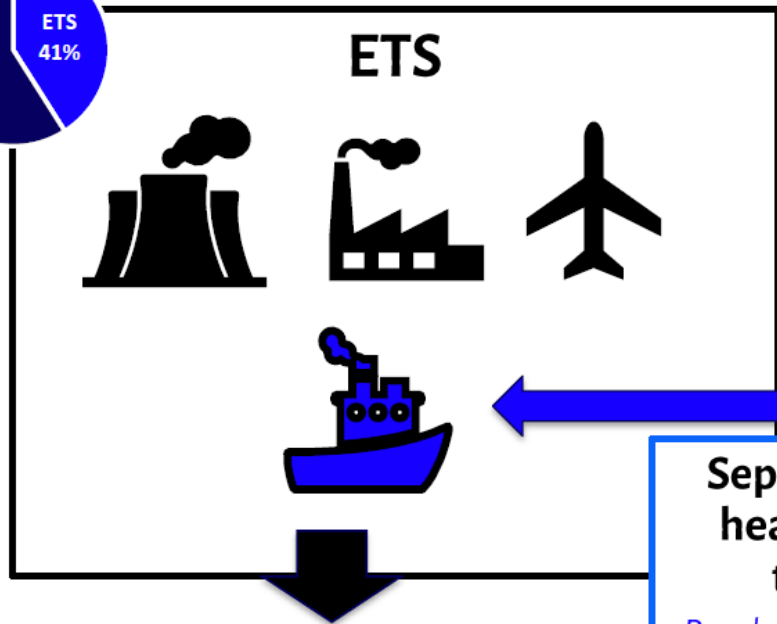
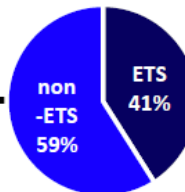
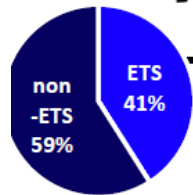


-30% by 2030 (cf. 2005)



**-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)*

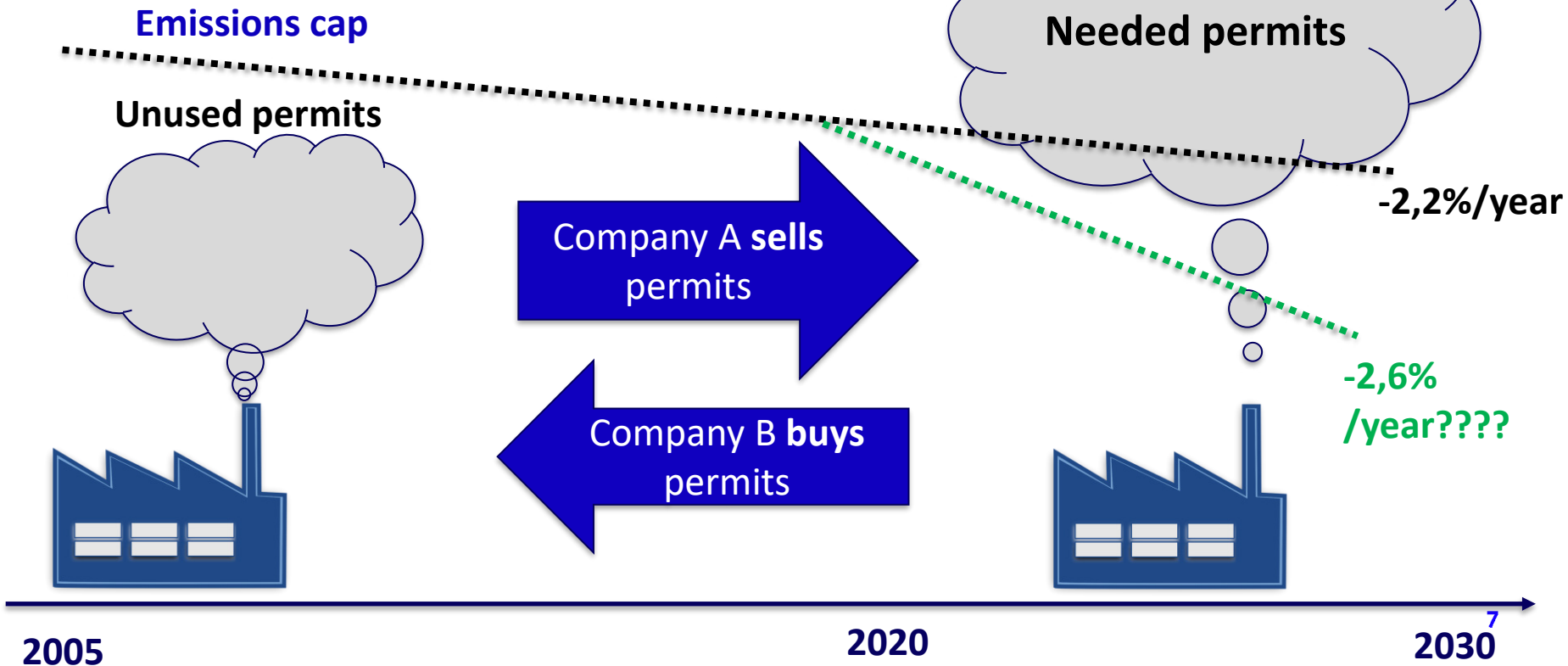
-43% → **-61%** by 2030  
*(cf. 2005, incl maritime sector)*

-30% → **-40%** by 2030 *(cf. 2005)*

**Effort sharing:**  -35% → -47%



# EU ETS: review upcoming



## EU green deal communication on Carbon border measures



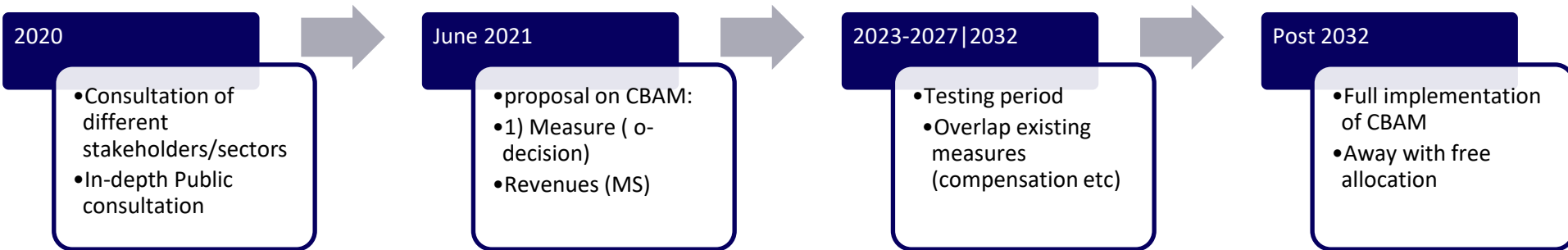
“Should differences in levels of ambition worldwide persist, as the EU increases its climate ambition, the Commission will propose a **carbon border adjustment mechanism**, for **selected sectors**, to reduce the risk of carbon leakage.

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

2<sup>nd</sup> 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

 A large blue double-headed arrow pointing left and right, containing the text.

*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 CO<sub>2</sub>-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 CO<sub>2</sub>-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 CO<sub>2</sub>/ton steel



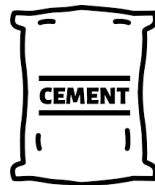
1kg in product = +  
**0,17€**



$\pm 11,5$  ton CO<sub>2</sub>/ton aluminium



1kg in product = +  
**1,04€**



$\pm 0,7$  ton CO<sub>2</sub>/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

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# 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 3<sup>rd</sup> country
- Proven competence, independence, impartiality
- International agreements for recognition of verifiers as accredited verifiers

### Review of CBAM declarations

- Until the end of the 4<sup>th</sup> 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

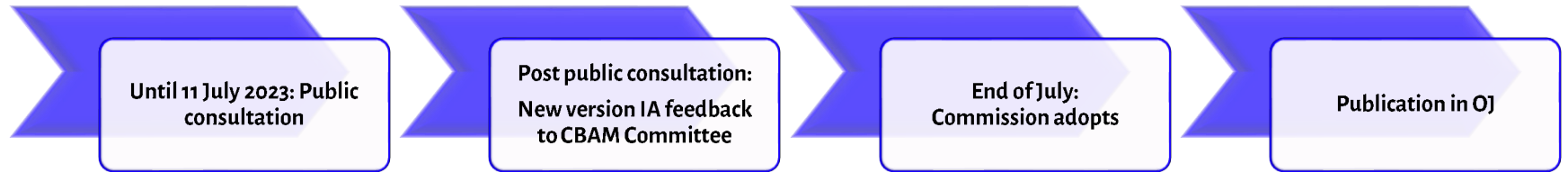
Investigations

- 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

- 1<sup>st</sup> 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.
- 2<sup>nd</sup> 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.**
- 3<sup>rd</sup> 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 CO<sub>2</sub>e 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 CO<sub>2</sub> 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

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**AGORIA**



Service Public  
Fédéral  
**FINANCES**

MECHANISME VOOR KOOLSTOFGRENSCORRECTIE

*CBAM*

CARBON BORDER ADJUSTMENT

MECHANISM 06.07.2023



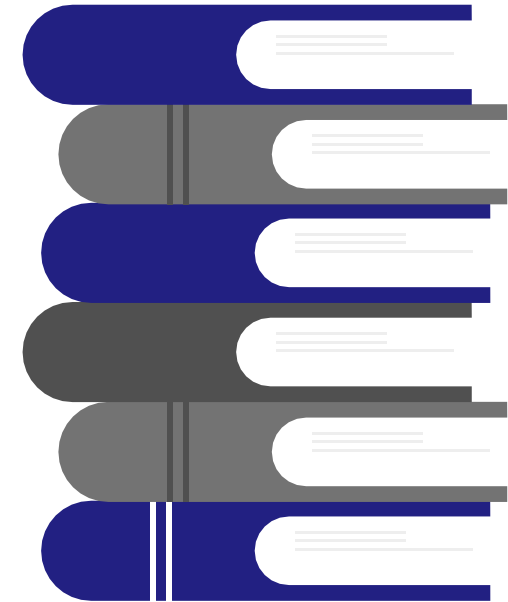
## CONCEPT

- CBAM = mécanisme voor koolstofgrenscorrectie
- CBAM = Carbon Border Adjustment Mechanism
- Maakt deel uit van 'Fit for 55'.
- Elektronisch systeem voor erkenningen van operatoren en CBAM-certificaten  
(een certificaat = één ton ingebedde emissies in goederen)



# WETTELIJKE GRONDSLAGEN

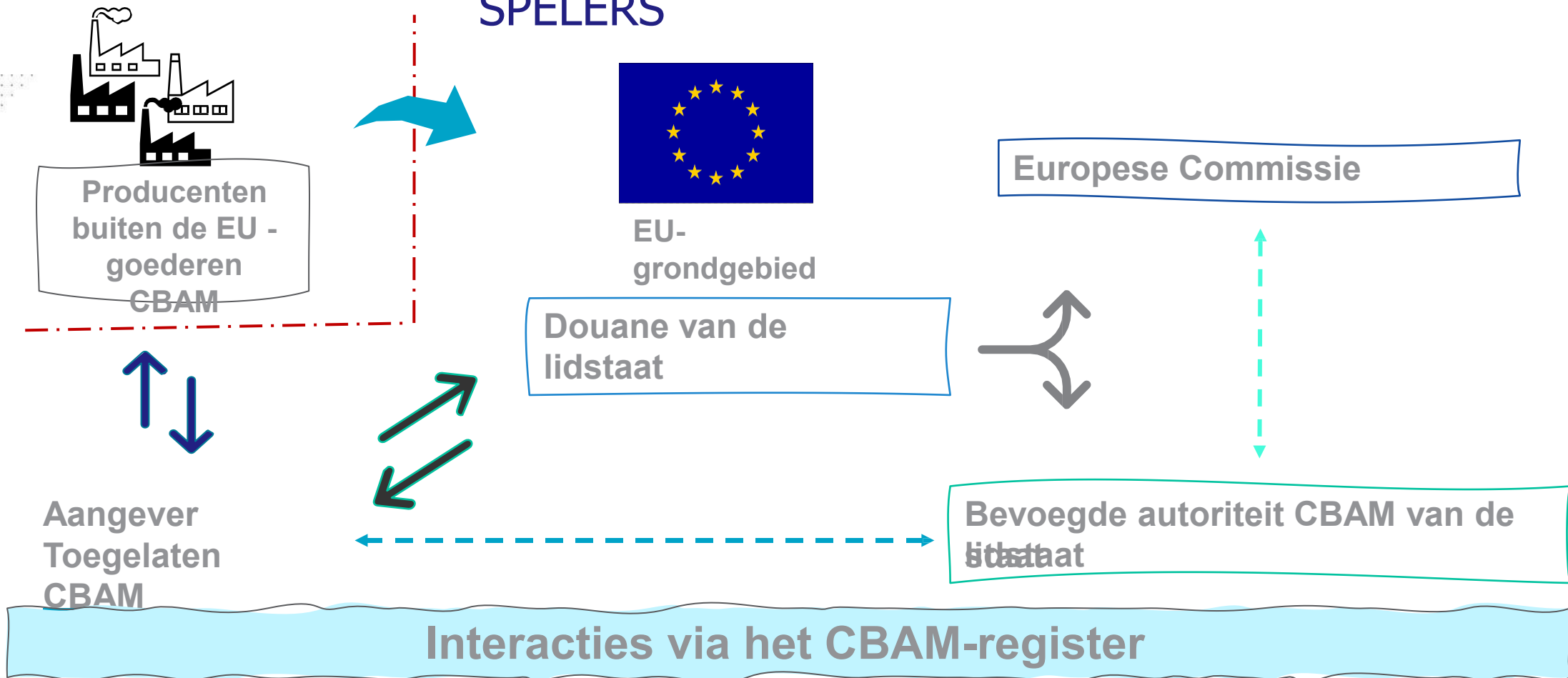
- Verordening (EU) 2023/956 van het Europees Parlement en de Raad van 10 mei 2023 tot instelling van een mechanisme voor koolstofgrenscorrectie
- Uitvoeringshandeling over de rapportage tijdens de overgangperiode
  - 'Have your Say'
  - Deadline - 11 juli 2023 (middernacht)



Steeds de wetgeving raadplegen



## VOORNAAMSTE SPELERS





Service Public  
Fédéral  
**FINANCES**

# BEVOEGDE BELGISCHE AUTORITEIT



service public fédéral  
**SANTE PUBLIQUE,  
SECURITE DE LA CHAINE ALIMENTAIRE  
ET ENVIRONNEMENT**

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





# IMPLEMENTATIEFASES



Overgangsfase  
01.10.2023 -  
31.12.2025

- Indiening van de driemaandelijke rapporten door de toegelaten CBAM-aangevers
- Goedkeuring van de implementatiehandelingen door het CBAM-comité
- Sturings- en leerfase



Algemene  
herziening  
2025

- Algemene herziening om eventuele wijzigingen aan te brengen
- Mogelijke uitbreiding van de CBAM-verordening naar andere producten en sectoren



Definitieve fase  
Vanaf 01.01.2026

- Geleidelijke schrapping van de gratis toewijzingen in de CBAM-sectoren
- Indiening van de jaarlijkse CBAM-aangifte
- Aankoop en inlevering van CBAM-certificaten



# INVOER

## Algemene principes

### Rol van de AAD&A

#### *Van 1 oktober 2023 tot 31 december 2025*

- Driemaandelijke CBAM-aangifteverplichting voor elke invoer van betrokken producten aan de bevoegde autoriteit (in de maand die volgt op het kwartaal)
- Invoer =
  - in vrij verkeer brengen
  - Actieve veredeling (producten die worden veredeld vanaf de betrokken producten)
  - Eerste rapportage in januari 2024

Kennisgeving van de (driemaandelijke) aangifteverplichting aan de aangever bij de bevoegde autoriteit

#### *Vanaf 1 januari 2025*

- Statuut van 'erkende aangever' vereist

Vereist statuut in het ED (vak 44)

#### *Vanaf 1 januari 2026*

- Invoer uitsluitend door erkende aangevers

Vereist statuut in het ED (vak 44)





# VERSLAGGEVER

- 'verslaggevende aangever' betekent een van de volgende personen:
  - (a) de invoerder die in eigen naam en voor eigen rekening een douaneaangifte doet voor het in het vrije verkeer brengen van goederen;
  - (b) de invoerder, die in het bezit is van een vergunning voor het indienen van een douaneaangifte als bedoeld in artikel 182, eerste lid, van Verordening (EU) nr. 952/2013 van het Europees Parlement en de Raad, die de invoer van goederen aangeeft;
  - (c) de indirecte douanevertegenwoordiger, wanneer de douaneaangifte wordt ingediend door de indirecte douanevertegenwoordiger die is aangewezen in overeenstemming met artikel 18 van Verordening (EU) nr. 952/2013, wanneer de invoerder buiten de Unie is gevestigd of wanneer de indirecte douanevertegenwoordiger heeft ingestemd met de rapportageverplichtingen in overeenstemming met artikel 32 van Verordening 2023/956.



## CBAM-douaneportaai

- CBAM -douane portaal >  
Register CBAM Overgang
- Toegang via het Uniform User Management en Digital Signature (UUM&DS) system
- Opgesteld en bijgewerkt door de Commissie
- Toegangsaanvragen zullen door de bevoegde autoriteiten van de lidstaten worden gevalideerd.

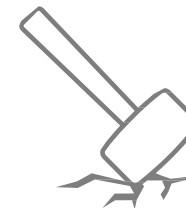




# BETROKKEN GOEDEREN (1/3)

## Cement

GN-code	Broeikasgas
2523 10 00 - Cementklinkers	Koolstofdioxide
2523 21 00 - Wit portlandcement, ook indien kunstmatig gekleurd	Koolstofdioxide
2523 29 00 - Ander portlandcement	Koolstofdioxide
2523 90 00 - Ander hydraulisch cement	Koolstofdioxide



## Elektriciteit

GN-code	Broeikasgas
2716 00 00 - Elektrische energie	Koolstofdioxide

## Kunstmeststof

GN-code	Broeikasgas
2808 00 00 - Salpeterzuur; nitreerzuren	Koolstofdioxide en distikstofoxide
2814 - Ammoniak, watervrij of in waterige oplossing (ammonia)	Koolstofdioxide
2834 21 00 - Kaliumnitraat	Koolstofdioxide en distikstofoxide
3102 - Minerale of chemische stikstofhoudende meststoffen	Koolstofdioxide en distikstofoxide
3105 - Minerale of chemische meststoffen die twee of drie van de vruchtbaarmakende elementen stikstof, fosfor en kalium bevatten; andere meststoffen; producten bedoeld bij dit hoofdstuk, in tabletten of in dergelijke vormen, dan wel in verpakkingen met een brutogewicht van niet meer dan 10 kg - Met uitzondering van: 3105 60 00 - Minerale of chemische meststoffen die de twee vruchtbaarmakende elementen fosfor en kalium bevatten	Koolstofdioxide en distikstofoxide





# BETROKKEN PRODUCTEN

## (2/3)



### Gietijzer, ijzer en staal

GN-code	Broeikasgas
72 - Gietijzer, ijzer en staal Met uitzondering van: 7202 - Ferrosilicium 7204 - Resten en afval, van gietijzer, van ijzer of van staal (schroot); afvalingots van ijzer of van staal	Koolstofdioxide
7301 - Damwandprofielen van ijzer of van staal, ook indien van gaten voorzien of bestaande uit aaneengezette delen; gelaste profielen van ijzer of van staal	Koolstofdioxide
7302 - Bestanddelen van spoorbanen, van gietijzer, van ijzer of van staal: spoorstaven (rails), contrarails en heugels voor tandradbanen, wisseltongen, puntstukken, wisselstangen en andere bestanddelen van kruisingen en wissels, dwarsliggers, lasplaten, spoorstoelen, wiggen, onderlegplaten, klemplaten, dwarsplaten en dwarsstangen en andere bestanddelen, voor het leggen, het verbinden of het bevestigen van rails	Koolstofdioxide
7303 00 - Buizen, pijpen en holle profielen, van gietijzer	Koolstofdioxide
7304 - Buizen, pijpen en holle profielen, naadloos, van ijzer of van staal	Koolstofdioxide
7305 - Andere buizen en pijpen (bijvoorbeeld gelast, geklonken, genageld, gefelst), met een rond profiel en met een uitwendige diameter van meer dan 406,4 mm, van ijzer of van staal	Koolstofdioxide
7306 - Andere buizen, pijpen en holle profielen (bijvoorbeeld gelast, geklonken, genageld, gefelst of met enkel tegen elkaar liggende randen), van ijzer of van staal	Koolstofdioxide
7307 - Hulpstukken (fittings) voor buisleidingen (bijvoorbeeld verbindingstukken, ellebogen, moffen), van gietijzer, van ijzer of van staal	Koolstofdioxide
7308 - Constructiewerken en delen van constructiewerken (bijvoorbeeld bruggen, brugdelen, sluisdeuren, vakwerkmasten en andere masten, pijlers, kolommen, kapconstructies, deuren en ramen, alsmede kozijnen daarvoor, drempels, luiken, balustrades), van gietijzer, van ijzer of van staal, andere dan de geprefabriceerde bouwwerken bedoeld bij post 9406; platen, staven, profielen, buizen en dergelijke, van gietijzer, van ijzer of van staal, gereedgemaakt voor gebruik in constructiewerken	Koolstofdioxide
7309 - Reservoirs, voeders, kuipen en dergelijke bergingsmiddelen, voor ongeacht welke goederen (andere dan voor gecompriemd of vloeibaar gemaakt gas), van gietijzer, van ijzer of van staal, met een inhoudsruimte van meer dan 300 l, niet voorzien van een mechanische inrichting of van een inrichting om te koelen of te warmen, ook indien inwendig bekleed of voorzien van een warmte-isolerende bekleding	Koolstofdioxide
7309 - Reservoirs, fusten, trommels, bussen, blikken en dergelijke bergingsmiddelen, voor ongeacht welke goederen (andere dan voor gecompriemd of vloeibaar gemaakt gas), van gietijzer, van ijzer of van staal, met een inhoudsruimte van niet meer dan 300 l, niet voorzien van een mechanische inrichting of van een inrichting om te koelen of te warmen, ook indien inwendig bekleed of voorzien van een warmte-isolerende bekleding	Koolstofdioxide
7311 - Bergingsmiddelen voor gecompriemd of vloeibaar gemaakt gas, van gietijzer, van ijzer of van staal	Koolstofdioxide

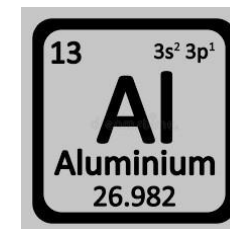




# BETROKKEN PRODUCTEN (3/3)

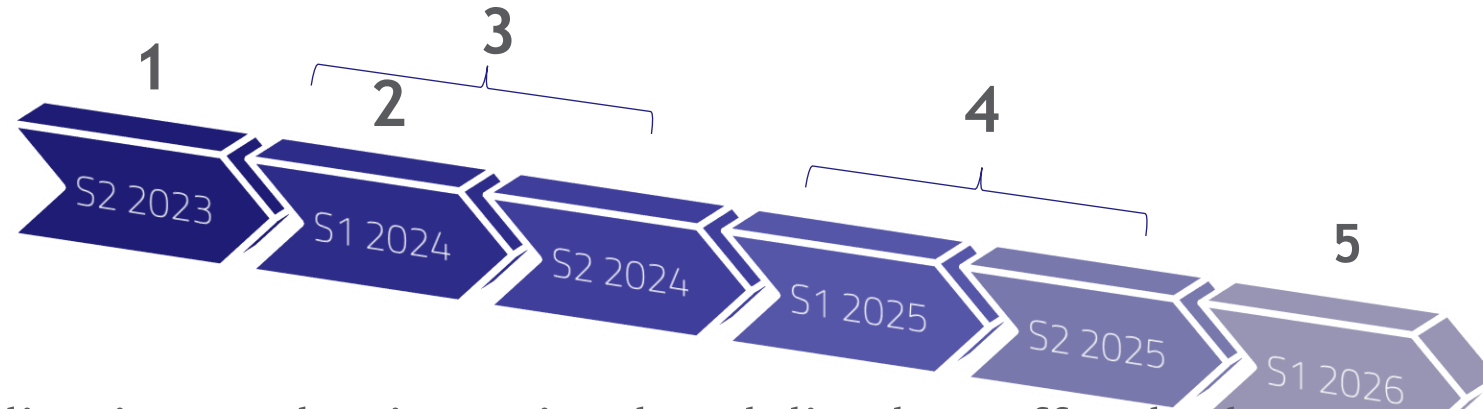
## Aluminium

GN-code	Broeikasgas
7601 - Ruw aluminium	Koolstofdioxide en perfluorkoolstoffen
7603 - Poeders en schilfers, van aluminium	Koolstofdioxide en perfluorkoolstoffen
7604 - Staven en profielen, van aluminium	Koolstofdioxide en perfluorkoolstoffen
7605 - Draad van aluminium	Koolstofdioxide en perfluorkoolstoffen
7606 - Platen, bladen en strippen, van aluminium, met een dikte van meer dan 0,2 mm	Koolstofdioxide en perfluorkoolstoffen
7607 - Bladaluminium (ook indien bedrukt of op een drager van papier, van karton, van kunststof of op dergelijke dragers) met een dikte van niet meer dan 0,2 mm (de dikte van de drager niet meegerekend)	Koolstofdioxide en perfluorkoolstoffen
7608 - Buizen en pijpen, van aluminium	Koolstofdioxide en perfluorkoolstoffen
7307 - Hulpstukken (fittings) voor buisleidingen (bijvoorbeeld verbindingstukken, ellebogen, moffen), van aluminium	Koolstofdioxide en perfluorkoolstoffen





# SAMENVATTING



1. Publicatie van de uitvoeringshandeling betreffende de rapportage en het begin van de overgangsbepalingen (1 oktober 2023)
2. 1<sup>e</sup> driemaandelijke rapportage
3. Voorbereiding van de uitvoeringshandeling betreffende de implementatie na de overgangperiode
4. Aanvraag van het statuut van 'erkende aangever'
5. Einde van de overgangperiode en begin van het CBAM-mechanisme



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