

# ALL ABOUT THE CBAM

The **Carbon Border Adjustment Mechanism (CBAM)**, also known as **MACF**, represents the **European Union's (EU)** commitment to set a fair price on carbon emissions associated with the production of carbon-intensive goods.

Its aim is to encourage cleaner industrial production in non-EU countries.

## Explanation

**CBAM will come into effect in 2026 and will cover various products\***. Importers will be required to declare the verified emissions of imported goods annually as well as the carbon price paid abroad.

European importers of goods covered by CBAM must register with the competent national authorities, where they can also acquire CBAM certificates. Their price will be determined based on the average weekly price of EU Emissions Trading System (EU ETS) allowances sold at auction, expressed in €/ton of CO<sub>2</sub> emitted.

EU importers must declare the intrinsic emissions of their imports and surrender the corresponding number of certificates each year.

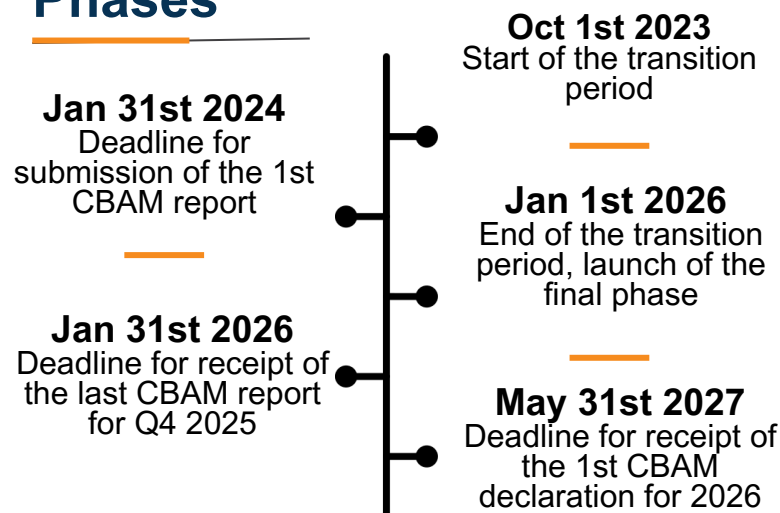
Additionally, importers may deduct the corresponding amount if a carbon price has already been paid during the production of imported goods.

## \*Affected Products

Aluminum, cement, steel, electricity, hydrogen, fertilizers



## Phases



*It is essential to note that these deadlines are already in effect, and non-compliance may result in significant consequences for your business!*

## Different Actors

- **Importers** annually declare emissions and carbon prices for imported goods.
- **Trading partners** from third countries will provide necessary data.
- **Customs** verify declarations and transmit them to the European Commission (EC).
- **The EC oversees customs and competent authorities**, manages the CBAM registry, publishes certificate prices, considers foreign carbon prices, and verifies CBAM declarations.
- **Competent authorities** in each EU Member State authorize declarants, sell certificates, accredit verifiers, impose sanctions, and handle appeals.

# How can Eastwise support you during the transitional period of the CBAM?

- **Engagement and support for importers:** regular communication on CBAM phases.
- **Explanation/training/support for suppliers:** to reduce complexity and share accurate information.
- **Gathering information from suppliers:** to facilitate the declaration process.
- **Assistance in discussions with suppliers:** as this measure impacts commercial relationships, working with Eastwise can facilitate your business exchanges.

## CBAM: Checklist for EU Importers

1. Check for covered goods. Identify the products you import that may be affected by CBAM.

4. Develop a data collection file - gather data from these partners.

2. Register with the CBAM transitional registry.

5. Training on new rules and tools.

3. Raise awareness among external trading partners.

6. Presentation/preparation of quarterly reports.

*Note: It is imperative for importers to ensure they are compliant with CBAM requirements now to avoid any delays or sanctions.*

## FAQ



### • As a French importer, where should I start?

Start by registering with the CBAM transitional registry and raise awareness among your external trading partners.

### • Which finished products are affected by the initial phase of this measure?

Examples of products: electronic products, furniture and household items, poles and fence panels, hardware and tools, etc.

### • What basic information needs to be collected?

Basic information includes verified emissions of imported goods and the carbon price paid abroad.

### • How should I collect it?

Importers must collect this information from their suppliers and record it in a dedicated file.

### • Where can I find more information on CBAM?

Visit the European Commission's CBAM website for more detailed information: [https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism\\_fr#faq](https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_fr#faq)

## Do you have any particular CBAM requirements or concerns?

**Contact us.** As industry experts, we will endeavor to provide you with clear, concise, and accessible answers to facilitate your understanding.

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