EUROPEAN
COMMISSION

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COMMISSION IMPLEMENTING REGULATION (EU) …/...

of 10.12.2025

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and the Council as regards the methods for the calculation of emissions embedded in goods

(Text with EEA relevance)

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(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism[1], and in particular Article 7(7) thereof,

Whereas:

(1) Pursuant to Regulation (EU) 2023/956, embedded emissions in goods imported into the customs territory of the Union from 2026, whether they are determined based on actual or default values, are to be calculated in accordance with the methods set out in Annex IV to that Regulation. Such calculation methods are to build upon the methodology applicable under the Emission Trading Scheme for installations located in the Union (EU ETS), as specified in Commission Implementing Regulation (EU) 2018/2066[2].

(2) The applicable methodology for the calculation of embedded emissions during the period lasting from 1 October 2023 until 31 December 2025 is laid down in Commission Implementing Regulation (EU) 2023/1773[3]. During that transitional period, the Commission gathered valuable experience and information from stakeholders, experts, and reporting declarants. In parallel with technical consultations with the Member States, including at expert level, the Commission carried out extensive consultations with relevant stakeholders, including industry representatives, to gather input in its preparatory work on the rules laid down in this Regulation.

(3) Based on the experience gained during the transitional period, it is necessary to adjust the calculation methodology to ensure the effectiveness of the Carbon Border Adjustment Mechanism (CBAM). Such changes should aim at enhancing accuracy of

[1] OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj.

[2] Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, http://data.europa.eu/eli/reg_impl/2018/2066/2025-05-27).

[3] Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period (OJ L 228, 15.9.2023, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2023/1773/2024-10-31).

calculations of embedded emissions of goods, decreasing the risk of circumvention of CBAM obligations, ensuring that compliance with monitoring and calculation rules can be adequately verified, and maintaining consistency with the EU ETS, while limiting the administrative burden for operators, authorised CBAM declarants, competent authorities and the Commission.

(4) In order to quantify and calculate the embedded emissions of goods, system boundaries should be laid down. The system boundaries should be aligned with those covered under the EU ETS.

(5) In order to quantify and calculate the specific embedded emissions of goods, operators should monitor emissions at installation level, determine which of those emissions are to be attributed to a production process, and then attribute those emissions to goods covered by that production process.

(6) In order to determine the installation-level emissions which are attributable to goods, production processes should be defined for goods to which the same functional unit applies. The functional unit should be, as the general rule, the tonnes of goods under the same CN code listed in Annex I to Regulation (EU) 2023/956. However, since for cement and fertilisers, the emissions are dependent on the clinker content and nitrogen content in the goods respectively, the functional units should be the tonnes of clinker and tonnes of nitrogen contained in those goods. For some fertilisers, a supplementary unit measuring aspects other than the weight of goods, as laid down in the Annexes to Council Regulation (EEC) No 2658/87[4], is available to account for differences in composition between goods covered by the same CN code. For those cases, that supplementary unit should constitute the functional unit. The functional units for iron and steel should be determined following the general rule, since the CN codes are already allowing differentiation in the calculation of embedded emissions. For aluminium and hydrogen, the general rule is sufficient to define a functional unit that covers goods which are sufficiently similar in their quality and composition so as to justify the definition of a unique production process for the purpose of the calculation of embedded emissions.

(7) For the purpose of avoiding deviations in the calculation of emissions of goods to which the same functional unit applies, where such goods are produced using different production routes within an installation, the production process should, for such goods, not be different for each production route but should encompass all production routes, which means that the emissions attributable to goods to which the same functional unit applies should be the weighted average of the emissions of all the production routes used within the installation to produce goods to which the same functional unit applies.

(8) In order to ensure accuracy in the process of monitoring emissions, dedicated monitoring rules should be laid down, including rules applicable to precursors. Those rules should align with the relevant EU ETS monitoring rules.

(9) In order to support the calculation and the verification of actual embedded emissions pursuant to Article 8 of Regulation (EU) 2023/956, as well as the review of the CBAM declarations pursuant to Article 19(2) of that Regulation, operators should set out the

[4] Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/2025-01-01).

main methodological criteria underpinning the collection of data at the installation throughout the year and the calculation of emissions in a monitoring plan. To ensure that the monitoring plan contains the necessary elements for verification, a template with the minimum requirements should be set out. To ensure an efficient verification process and review process of CBAM declarations by the Commission and competent authorities, the monitoring plans should be submitted in a language commonly used and understood for the purpose of monitoring, calculating and verifying emissions.

(10) In order to quantify and calculate specific embedded emissions of goods covered by a production process, rules should be laid down for attributing emissions of a production process to goods.

(11) The elements of evidence required to allow authorised CBAM declarants to report actual values for electricity and for electricity consumed in the production process of goods in accordance with Article 7(3) and (4) of Regulation (EU) 2023/956 should provide sufficient assurance as to the fulfilment of the criteria laid down in points 5 and 6 of Annex IV to that Regulation.

(12) To allow the accredited verifier to check whether the criteria for using actual values for indirect emissions are fulfilled, the operator of the installation producing electricity and the operator of the installation using that electricity to produce a good should include the necessary information in their emissions reports. Since the operators should be required to demonstrate, for the fulfilment of the criteria referred to in point 6 of Annex IV to Regulation (EU) 2023/956, that electricity for which the actual emissions are claimed is actually flowing from the installation where it is produced to the installation where that electricity is used for the production of goods, and since the flow of electricity should be measured through smart metering systems at both installations for this purpose, the data from the smart metering systems should be provided by each operator to the respective verifier.

(13) To allow the accredited verifier to check whether the criteria for using actual values for electricity imported into the customs territory of the Union are fulfilled, operators of installations producing electricity in a third country should include the necessary information in the emissions report. For this purpose, since operators might not have direct access to the relevant elements of evidence, they may need to receive certain elements of evidence, including for the demonstration of the lack of physical network congestion in accordance with point 5(b) of Annex IV to Regulation (EU) 2023/956, or for the demonstration of the occurred nomination of capacity for the import of electricity at the interconnector in accordance with point 5(d) of Annex IV to that Regulation, from other persons, including the authorised CBAM declarant, the importer and the transmission system operator.

(14) To ensure simplicity for the operators in the calculation of embedded emissions, where an installation producing goods listed in Annex I to Regulation (EU) 2023/956 and not listed in Annex II to that Regulation, receives, during a reporting period, electricity from different installations or sources, the indirect embedded emissions of the goods should by default be determined as the weighted average of the embedded emissions of the electricity received from different installations. To ensure proportionality with respect to this default method, where the operators can provide evidence demonstrating that the installation producing goods not listed in Annex II to Regulation (EU) 2023/956 used, for a production process, only electricity from a given source or installation, or from a subset of sources or installations, the indirect

embedded emissions of goods to which that production process applies may be determined separately.

(15) To enable the verifier to conclude with reasonable assurance that the operator's emissions report is free from material misstatements and to allow the Commission and competent authorities to review the CBAM declaration, to perform risk assessments and to prevent practices of circumvention of the rules laid down in this Regulation, the operator's emissions report should contain information on the installation and the goods produced, including their specific embedded emissions, as well as other information facilitating checks on the accuracy of the calculation of the specific embedded emissions. Since the calculation of the adjustment for free allocation depends on data from the installation, the emissions report should also contain information relevant for the calculation of the adjustment for free allocation in accordance with Article 31 of Regulation (EU) 2023/956. To ensure an efficient verification process and review process of CBAM declarations by the Commission and competent authorities, the operator's emission reports should be submitted in a language commonly used and understood for the purpose of monitoring, calculating and verifying emissions.

(16) Due to the commercially sensitive and personal nature of some data related to the demonstration of the fulfilment of the criteria laid down in point 5 of Annex IV to Regulation (EU) 2023/956, operators should, where relevant, prepare a declarant-specific addendum to the operator's emissions report, which is not to be disclosed to authorised CBAM declarants other than the one to which it refers.

(17) Due to the commercially sensitive nature of some data elements contained in the operator's emissions report, operators should prepare a summary version of that report to be included in the verification report and to be made accessible to authorised CBAM declarants. Where operators are registered in the CBAM Registry in accordance with Article 10 of Regulation (EU) 2023/956, the operators should be able to choose to disclose to the authorised CBAM declarant only the summary version of the operator's emissions report and, where applicable, the relevant declarant-specific addendum to the operator's emissions report.

(18) To ensure compliance with the rules on monitoring and calculation of emissions as laid down in this Regulation, operators should correct, in the monitoring plan and operator's emissions report, any misstatements, non-conformities or non-compliance notified by the verifier as part of the verification activity. Following any such correction, operators should provide the verifier with the final version of the document. To ensure completeness of information required to calculate and verify embedded emissions in complex goods, where the operator's emissions report includes actual embedded emissions of precursors which were not produced at the installation, operators should also provide the verifier with the verification report of the producing installation.

(19) The default values should be set for each third country and for each of the goods on the basis of a methodology which is based on the most recent and reliable information, and which takes into consideration the availability of reliable data in third countries. Where the Commission receives alternative reliable data demonstrating that the default values are too high or too low, it should revise the relevant default values.

(20) For indirect emissions, the default value should be calculated based on the average of the emission factor of the country of origin electricity grid. Such method of calculation is the most suitable to achieve both the prevention of carbon leakage as well as the

preservation of the environmental integrity of CBAM, given that it reflects to the largest possible degree decarbonisation efforts of third countries' electricity grids while maintaining a high level of protection against the risk of carbon leakage. In order to reflect the impact of decarbonisation policies of third countries, such as the increase in renewable energy production, as well as climatic conditions on the yearly electricity supply in the countries concerned, whilst avoiding an excessive volatility of the emission factor due to anomalous years, including attributable to exceptional climatic conditions or other unforeseeable events, the emission factor should be calculated on the basis of the simple average of the emission factor for the most recent five-years period before the reporting for which reliable data is available.

(21) For electricity imported into the customs territory of the Union, in order to reflect the impact of decarbonisation policies in the third country or group of third countries, on the emission intensity of the electricity production in the countries concerned, whilst avoiding an excessive volatility of the emission factor due to anomalous years, including attributable to exceptional climatic conditions or other unforeseeable events, the CO2 emission factor should be calculated on the basis of the average of the yearly CO_2 emission factors for the most recent five-years period for which reliable data is available.

(22) To allow authorised CBAM declarants to use alternative default values pursuant to point 4.2.2., point 4.3. and point 7 of Annex IV to Regulation (EU) 2023/956, it is necessary to lay down the detailed conditions to be complied with for that purpose. To provide clarity on when alternative default values can be used, rules should be laid down on the modality and timeline for providing alternative official data to the Commission, on the method of calculation of the alternative default values, and on the modality of making the alternative default values available for use by the authorised CBAM declarants. To ensure legal certainty for authorised CBAM declarants, it is necessary that the alternative default values are formally adopted and made available.

(23) For the determination of embedded emissions of goods on the basis of actual values, in accordance with Regulation (EU) 2023/956, operators are to calculate the emissions occurring at the installation for the production of these goods during a given reporting period. To simplify the use of the correct reporting period during which the goods were produced, the reporting period used for such determination should correspond to a calendar year.

(24) To simplify the identification of the reporting period for goods imported into the customs territory of the Union, and in order to alleviate the administrative burden on authorised CBAM declarants, a presumption should be established that such goods were produced during the calendar year of import. Authorised CBAM declarants should be given the possibility to rebut the presumption by providing evidence demonstrating the actual period during which the goods were produced. Since the monitoring, calculation and verification methodology laid down in this Regulation is to start applying only from 2026, the reporting period cannot be any period before 2026.

(25) For precursors used in the production of a complex good, operators of the complex good should, for the purpose of determining embedded emissions on the basis of actual emissions, identify the applicable reporting period during which the precursor was produced and use the corresponding verified actual values. To simplify this identification and in order to alleviate the administrative burden on operators, a presumption should be established that precursors used in the production of a complex

good were produced during the reporting period during which that complex good was produced. Operators should be given the possibility to rebut the presumption by providing evidence to the verifier demonstrating the actual period during which the precursor was produced. Since the monitoring, calculation and verification methodology laid down in this Regulation is to start applying only from 2026, the reporting period cannot be before 2026.

(26) To ensure consistency, the reporting period applicable to the determination of embedded emissions on the basis of actual values should be the same as the reporting period applicable to the calculation of the adjustment for free allocation and as the reporting period applicable to the determination of the carbon price paid in accordance with Article 9 of Regulation (EU) 2023/956.

(27) To ensure simplicity for the operators in the calculation of embedded emissions, where an installation producing complex goods receives precursors under a given CN code produced in an installation during different reporting periods, the embedded emissions of the complex goods should, for the part of the emissions embedded in those precursors, be determined as the weighted average of emissions embedded in the precursors under that CN code produced during different reporting periods.

(28) To ensure simplicity for the operators in the calculation of embedded emissions, where an installation producing complex goods receives precursors under a given CN code from different installations, the embedded emissions of the complex goods should be determined by default, for the part of the emissions embedded in those precursors, as the weighted average of emissions embedded in the relevant precursors received from the different installations. To ensure proportionality with respect to this default method, where the operators can provide evidence demonstrating that the installation producing the complex goods used, for a given production process, only precursors from a given installation, or from a subset of installations, the embedded emissions of precursors used in that production process may be determined separately.

(29) To ensure flexibility for operators in their choice of using actual values or default values, where the embedded emissions of complex goods are determined based on actual values, operators should be allowed to use default values for one or more precursors. In such case, operators should be able to combine the use of actual values for one or more precursors with the use of default values for other precursors.

(30) Where the Commission proceeds to revise this Implementing Act, it should conduct a public consultation to uphold transparency and to ensure a meaningful participation of all relevant stakeholders, in accordance with the Commission's Better Regulation Guidelines.

(31) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

GENERAL PROVISION

Article 1

Definitions

For the purposes of this Regulation, the definitions laid down in Article 1 of Commission Implementing Regulation (EU) XX/XX[5] [*OP please insert reference of C(2025)8150*] and Article 1 of Commission Delegated Regulation (EU) XX/XX[6] [*OP please insert reference of C(2025)7845*] apply.

The following definitions also apply:

(1) ‘functional unit’ means the reference unit used for the calculation of embedded emissions in goods;

(2) ‘activity level’ means the quantity of goods to which the same functional unit applies that are produced within the system boundaries of a production process during a reporting period;

(3) ‘system boundary’ means the group of chemical or physical processes included in the calculation of embedded emissions of goods under the same aggregated goods category;

(4) ‘aggregated goods categories’ means aggregated goods categories pursuant to Table 1 of point 2 of Annex I;

(5) ‘reporting period’ means the period corresponding to the calendar year during which the good was produced and used by the authorised CBAM declarant as reference for the determination of embedded emissions;

(6) ‘production route’ means a specific technology used in a production process to produce goods;

(7) ‘precursor’ means any input material into a production process included in the list of goods set out in Annex I to Regulation (EU) 2023/956;

(8) ‘source stream’ means either of the following:

(a) a specific fuel type, raw material or product giving rise to emissions of relevant greenhouse gases at one or more emission sources as a result of its consumption or production;

5 Commission Implementing Regulation XX/XX on the application of the verification principles pursuant to Article 8(3) of Regulation (EU) 2023/956.

6 Commission Delegated Regulation (EU) XX/XX on the conditions for granting accreditation to verifiers.

(b) a specific fuel type, raw material or product containing carbon and included in the calculation of greenhouse gas emissions using a mass balance method;

(9) 'emission source' means a separately identifiable part of an installation or a process within an installation, from which relevant greenhouse gases are emitted;

(10) 'calculation factors' means net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content or biomass fraction;

(11) 'measurement system' means a complete set of measuring instruments and other equipment used to determine variables for the monitoring and calculation of emissions;

(12) 'activity data' means the amount of fuels or materials consumed or produced by a process relevant for the calculation-based methodology, expressed in terajoules, mass in tonnes or, for gases, volume in normal cubic metres, as appropriate.

CHAPTER 2

USE OF ACTUAL VALUES

Article 2

Actual values

Where the embedded emissions are determined based on actual emissions in accordance with Article 7(2), point (a), of Regulation (EU) 2023/956, the rules laid down in this Chapter shall apply.

Article 3

System boundaries

1. In order to quantify and calculate specific embedded emissions of goods, the processes within an installation that occur within the system boundaries, defined per aggregated goods category in accordance with Annex I, shall be taken into account.

2. The system boundaries shall cover direct emissions, indirect emissions for goods not listed in Annex II to Regulation (EU) 2023/956, and the embedded emissions of any precursor.

Article 4

Production processes and functional unit

1. Operators of an installation shall identify, within the system boundaries of an installation, the production process of goods to which the same functional unit

applies. The identification of the production process shall ensure that relevant inputs, outputs and emissions can be monitored in accordance with Annex II and that direct and indirect emissions, where relevant, can be attributed to goods to which a functional unit applies.

2. The quantities of goods produced in tonnes classified under the same CN code shall constitute the functional unit, except for the goods referred to in paragraphs 3, 4 and 5.

3. For electricity, the kWh shall constitute the functional unit.

4. For fertilisers, the following shall constitute the functional unit:

   (a) for CN codes 2808 00 00, 2814, 3105, the kilograms of nitrogen contained in the goods produced under the respective CN codes;

   (b) for the CN codes of fertilisers other than the ones listed in point (a), the supplementary units as laid down in Regulation (EEC) No 2658/87 of the goods produced under the respective CN codes;

5. For CN codes 2523 10 00, 2523 21 00, 2523 29 00, 2523 90 00, the tonnes of clinker contained in the goods produced under the respective CN codes shall constitute the functional unit.

6. Where goods to which the same functional unit applies are produced using different production routes within an installation, a single production process shall be used encompassing all production routes.

7. Splitting an installation into different installations, with the result that production routes otherwise pertaining to a single production process are carried out in separate installations, shall only be allowed where the operators demonstrate valid commercial reasons for this split that are related to their economic activity. Commercial reasons shall be considered as valid where circumventing Regulation 2023/956 is not their main purpose or one of their main purposes.

8. Where goods to which different functional units apply are produced through the same processes, the operators may determine a single multifunctional production process. In that case, attribution rules in accordance with point A.2 of Annex III shall apply. In situations specified in point A.4 of that Annex, the determination of a single multifunctional production process shall be mandatory.

9. Where precursors relevant for complex goods are produced in the same installation as the complex goods, and where the respective precursors are not transferred out for sale or use in other production processes, the production of precursors and complex goods may be covered by a joint production process. In that case, monitoring and calculation of embedded emissions of the precursors and complex goods shall be carried out jointly.

Article 5

Monitoring methodology at installation level

1. Direct emissions of a production process shall be determined in accordance with the monitoring principles and methods laid down in points A and B of Annex II, and by using the monitoring methodologies and rules determined in accordance with point B of that Annex.

2. Where heat flows are involved in the production of a functional unit, the monitoring and calculation rules laid down in point C of Annex II shall be applied.

3. For complex goods, the emissions of the precursors shall be monitored in accordance with the rules set out in point E of Annex II.

4. Indirect emissions shall be determined by monitoring the consumption of electricity in the relevant production process, in accordance with point D of Annex II.

5. For the purpose of paragraphs 1 to 4, operators shall design and implement a monitoring plan containing at least the elements outlined in point A.5 of Annex II.

6. The monitoring plan shall be submitted in English.

Article 6

Attribution of emissions to goods

The specific embedded emissions of goods shall be determined by attributing direct and, where relevant, indirect emissions of the production processes to the specific goods in accordance with Annex III.

Article 7

Identification of the reporting period

1. For the purpose of determining the actual embedded emissions in a good, the reporting period during which the good was produced shall be determined in accordance with the second subparagraph.

   Where a good was imported during the year 2026, the reporting period shall be the year 2026. Where the good was imported during another year than 2026, the reporting period shall by default be the calendar year during which the good was imported. However, if there is sufficient evidence to identify the actual time of production, the reporting period shall be the period during which the good was produced.

2. By way of derogation from paragraph 1, the reporting period for electricity imported into the customs territory of the Union shall be the year of import.

Article 8

Use of actual values for electricity and indirect emissions

1. The elements of evidence demonstrating the fulfilment of the criteria listed in point 5 of Annex IV to Regulation (EU) 2023/956 are provided in point D.2.4 of Annex II to this Regulation.

2. The elements of evidence demonstrating the fulfilment of the criteria listed in point 6 of Annex IV to Regulation (EU) 2023/956 are provided in point D.4.3 of Annex II to this Regulation.

3. For the purpose of demonstrating the fulfilment of the criteria referred to in paragraph 1 of this Article, operators shall indicate in the operator's emissions report

that the criteria laid down in point 5, first subparagraph, point (c), of Annex IV to Regulation (EU) 2023/956 and, where relevant, point 5, first subparagraph, point (b) of that Annex in relation to the direct connection between the installation producing electricity and the Union transmission system, are met. Operators shall provide the verifier with the elements of evidence listed in point D.2.4 of Annex II to this Regulation supporting that indication.

4. For the purpose of demonstrating the fulfilment of the criteria referred to in paragraph 1 of this Article, the operator shall also, in an addendum to the operator's emissions report created separately for each authorised CBAM declarant who imported electricity from the installation of that operator and who wants to use actual values for that electricity, indicate, for each of those authorised CBAM declarants, that the criteria laid down in point 5, first subparagraph, points (a) and (d), of Annex IV to Regulation (EU) 2023/956, as well as, where relevant, in point 5, first subparagraph, point (b), of that Annex in relation to the lack of physical network congestion, are met. In the addendum for each authorised CBAM declarant, the operator shall also indicate the quantity of electricity imported by the relevant authorised CBAM declarant for which the criteria laid down in point 5 of Annex IV to Regulation (EU) 2023/956 are met, and shall provide the verifier with the relevant elements of evidence listed in point D.2.4 of Annex II to this Regulation supporting that indication.

5. For the purpose of demonstrating the fulfilment of the criteria referred to in paragraph 2 of this Article, operators shall indicate in the operator's emissions report that the criteria laid down in point 6 of Annex IV to Regulation (EU) 2023/956 are met, and shall provide the verifier with the elements of evidence listed in points D.4.3 of Annex II to this Regulation supporting that indication.

6. The actual embedded emissions of electricity and the actual embedded indirect emissions shall be calculated using the rules laid down in point D of Annex II.

Article 9

Indirect emissions where installations use electricity from different sources

1. Where an installation producing goods listed in Annex I to Regulation (EU) 2023/956 and not listed in Annex II to that Regulation, receives, during a reporting period, electricity from multiple sources, and where actual emissions are reported for such goods, the embedded indirect emissions of the goods shall be determined by default. The default shall be the average of the emission factors of each electricity source, weighted by the share of total electricity consumed in that installation that the electricity received from each source represents.

2. However, where operators provide the verifier with sufficient evidence demonstrating that the installation producing goods not listed in Annex II to Regulation (EU) 2023/956 used, for a given production process, only electricity from one single source, or from a subset of sources, the embedded indirect emissions of goods produced through that production process shall be determined, respectively, based on the emission factor of that single source, or as the average of the emission factors of each relevant electricity source part of the subset, weighted by the share of total electricity consumed in the production of such goods that the electricity received from each source represents.

Article 10

Operator's emissions report

1. Where the embedded emissions are calculated based on actual emissions, the operators shall prepare an emissions report ('operator's emissions report') and a summary thereof containing at least the information listed in the templates in points 1.1. and 1.2. of Annex IV. Where the embedded emissions of electricity are calculated based on actual emissions, operators shall, in addition, prepare a declarant-specific addendum to the operator's emissions report containing the information listed in point 1.1.1. of that Annex.

2. Where operators are registered in the CBAM registry pursuant to Article 10 of Regulation (EU) 2023/956, they shall transmit the operator's emissions report, its summary and, if applicable, the declarant-specific addendum to the verifier via the CBAM registry.

3. Where the operators are not registered in the CBAM registry, they shall transmit the operator's emissions report, its summary and, if applicable, the declarant-specific addendum to the verifier by means other than via the CBAM registry.

4. The operator's emissions report shall be submitted in English.

CHAPTER 3

USE OF DEFAULT VALUES

Article 11

Default values

1. Where the embedded emissions in imported goods are determined on the basis of default values in accordance with Article 7(2), point (b), of Regulation (EU) 2023/956, default values laid down in accordance with Annex IV to that Regulation shall be used.

2. Where the embedded emissions of complex goods are determined on the basis of actual values, and the embedded emissions of precursors used in the production of those complex goods are determined on the basis of default values in accordance with Article 15, default values laid down in accordance with Annex IV to Regulation (EU) 2023/956 shall be used for those precursors.

3. For the determination of specific indirect emissions, default values laid down in accordance with Annex IV to Regulation (EU) 2023/956 shall be used, except where actual values can be used in accordance with Article 8.

4. For the determination of embedded direct emissions for electricity imported into the customs territory of the Union, default values laid down in accordance with Annex IV to Regulation (EU) 2023/956 shall be used, except where actual values can be used in accordance with Article 8.

5. The Commission shall conduct a review of the default values by December 2027 at the latest.

Article 12

Alternative default values

The authorised CBAM declarant may use alternative default values in accordance with point 4.2.2, point 4.3 and point 7 of Annex IV to Regulation (EU) 2023/956 where the conditions referred to in point D.2.3. or point D.4.4. of Annex II to this Regulation, or in Annex V to this Regulation, are met.

CHAPTER 4

SPECIFIC RULES APPLICABLE TO COMPLEX GOODS

Article 13

Reporting period of precursors

The default reporting period of a precursor shall be the year of production of the complex good. However, where operators provide the verifier with sufficient evidence to identify the actual time of production, the reporting period shall be the period during which the precursor was produced.

Article 14

Precursors produced during different reporting periods or in different installations

1. Where an installation producing complex goods receives, from another installation, precursors under a given CN code produced during different reporting periods, the embedded emissions of the complex goods shall, for the part of the emissions embedded in the precursors under that CN code, be determined as the weighted average of emissions embedded in the precursors under that CN code produced during those different reporting periods.

2. Where an installation producing complex goods receives precursors under a given CN code from multiple installations, the embedded emissions of the complex goods shall, for the part of the emissions embedded in the precursors under that CN code, by default be determined as the weighted average of emissions embedded in the precursors under that CN code received from the different installations.

3. Where operators provide the verifier with sufficient evidence demonstrating that, out of the precursors under a given CN code received from multiple installations, the installation producing the complex goods used, for a given production process, only precursors from a single installation, or from a subset of installations, the embedded emissions of those precursors used in goods produced through that production process shall be determined, respectively, based on the embedded emissions of the precursors obtained from that single installation, or as the weighted average of emissions embedded in the precursors received from that subset of installations.

Article 15

Combined use of actual and default values

The specific embedded emissions for complex goods may be calculated by determining actual emissions for the production processes within the installation producing the complex goods, and default values for one or more precursors of the complex goods.

CHAPTER 5

FINAL PROVISION

Article 16

Entry into force

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10.12.2025

For the Commission
The President
Ursula VON DER LEYEN