



2021/0214(COD)

8.2.2022

AMENDMENTS

681 - 754

Draft opinion

Izabela-Helena Kloc
(PE703.112v01-00)

on the proposal for a regulation of the European Parliament and of the Council
establishing a carbon border adjustment mechanism

Proposal for a regulation
(COM(2021)0564 – C9-0328/2021 – 2021/0214(COD))

Amendment 681
Manuel Bompard

Proposal for a regulation
Chapter IX – title

Text proposed by the Commission

IX Coordination with free allocation of allowances under the EU ETS

Amendment

Coordination with free allocation of allowances under the EU ETS **during the transitional period until their abolition**

Or. en

Amendment 682
Damien Carême
on behalf of the Greens/EFA Group

Proposal for a regulation
Chapter IX – title

Text proposed by the Commission

IX **Coordination with** free allocation of allowances under the EU ETS

Amendment

Discontinuation of free allocation of allowances under the EU ETS

Or. en

Amendment 683
Manuel Bompard

Proposal for a regulation
Article 31 – paragraph 1

Text proposed by the Commission

1. **The CBAM certificates to be surrendered in accordance with Article 22 shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods** listed in Annex I.

Amendment

1. **No free allocation** shall be **given in relation to the production** within the Union **of products** listed in Annex I **as from the date of application of the CBAM, as provided in article 36(3).**

By way of derogation from the first subparagraph, until 31 December 2025, the production of those products shall benefit from free allocation in reduced amounts except for the categories of

cement referred to in Annex I.

Or. en

Amendment 684

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 31 – paragraph 1

Text proposed by the Commission

1. *The CBAM certificates to be surrendered in accordance with Article 22 shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I.*

Amendment

1. *No free allocation shall be given in relation to the production within the Union of goods listed in Annex I as from the date of application of the CBAM, as provided in Article 36(3).*

Or. en

Amendment 685

Dominique Riquet

Proposal for a regulation

Article 31 – paragraph 1

Text proposed by the Commission

1. The CBAM certificates to be surrendered in accordance with Article 22 shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I.

Amendment

1. The CBAM certificates to be surrendered in accordance with Article 22 *at the end of the pilot phase* shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I.

Or. fr

Amendment 686

Henna Virkkunen

Proposal for a regulation

Article 31 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. With respect to electricity, the obligation to surrender CBAM certificates shall enter into force step-by-step in four years. Starting with an obligation to surrender CBAM certificates corresponding to 25 % of the CO₂ content of the imported electricity in the first year, and adding 25 % each year so that in the fourth year the obligation applies to full CO₂ content of the imported electricity.

Or. en

Justification

As the Commission proposal includes no free allocation for electricity generation, the CBAM would come into force in full at once as applied. This would cause a shock for the markets. This should be avoided by bringing CBAM into force gradually also with regards to electricity.

Amendment 687

Carlos Zorrinho, Robert Hajšel, Jens Geier, Miapetra Kumpula-Natri, Romana Jerković

Proposal for a regulation

Article 31 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The above-mentioned installations shall benefit from free allocation in reduced amounts, until the full effectiveness of the CBAM in tackling the carbon leakage risk both on the EU market and on export markets is assessed and positively verified.

Or. en

Amendment 688

Seán Kelly

Proposal for a regulation

Article 31 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. *The authorised declarant shall surrender additional certificates equal to the number of certificates described in paragraph 1. However, in 2026 only 10% of this number are to be surrendered, increasing each year by 10%, and reaching the full number in 2035.*

Or. en

Amendment 689

Seán Kelly

Proposal for a regulation

Article 31 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. *Domestic operators of installations subject to the EU ETS shall be required to surrender CBAM certificates corresponding to embedded emissions of goods listed in Annex I and produced in these installations. The number of certificates to be surrendered equals the number to be surrendered by authorised declarants under paragraph 1a*

Or. en

Amendment 690

Seán Kelly

Proposal for a regulation

Article 31 – paragraph 1 c (new)

Text proposed by the Commission

Amendment

1c. *The obligations in paragraphs 1a and 1b do not apply in respect of goods exported or processed into another product that is subsequently exported to a third-country.*

Or. en

Amendment 691

Seán Kelly

Proposal for a regulation

Article 31 – paragraph 1 d (new)

Text proposed by the Commission

Amendment

1d. The obligation in paragraph 1a applies to products imported as of 1 January 2026.

Or. en

Amendment 692

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 31 – paragraph 2

Text proposed by the Commission

Amendment

2. The Commission is empowered to adopt implementing acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

deleted

Or. en

Amendment 693

Seán Kelly

Proposal for a regulation

Article 31 – paragraph 2

Text proposed by the Commission

Amendment

2. The Commission is empowered to adopt implementing acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

2. The Commission is empowered to adopt *delegated acts in accordance with Article 28 supplementing this Regulation* by implementing acts laying down a calculation methodology for the reduction referred to in paragraph 1, *providing for the standard format and the procedure for submitting the CBAM declaration and the arrangements for surrendering CBAM*

certificates as well as other measures necessary to integrate domestic producers into CBAM as provided under paragraph 1b, specifying if and to what extent Article 9 and corresponding delegated acts are applicable to paragraph 1b, and specifying when a CBAM good is processed into another product. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Or. en

Amendment 694
Manuel Bompard

Proposal for a regulation
Article 31 – paragraph 2

Text proposed by the Commission

2. The Commission is empowered to adopt **implementing** acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Amendment

2. The Commission is empowered to adopt **delegated** acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Or. en

Amendment 695

Tomas Tobé, Christian Ehler, Eva Maydell, Pernille Weiss, Cristian-Silviu Buşoi, Ioan-Rareş Bogdan, Franc Bogovič, Vasile Blaga, Jerzy Buzek, Henna Virkkunen, Adam Jarubas, Seán Kelly, Sara Skyttedal, Angelika Niebler, Maria Spyraiki, Massimiliano Salini, Pilar del Castillo Vera

Proposal for a regulation
Article 31 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. For the first years of operation of this Regulation, the production of products listed in Annex I shall benefit from free allocation in reduced amounts. A factor reducing the free allocation for the production of those products shall be applied (CBAM factor). The CBAM factor

shall be equal to 100 % for the period between 2026 and the end of 2030, 80 % in 2031 and shall be reduced by 20 percentage points each year to reach 0 % by the fifth year.

Or. en

Amendment 696
Manuel Bompard

Proposal for a regulation
Article 31 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. 50% of the allowances resulting from the reduction of free allocation shall be made available to the Innovation Fund to support the EU industries and workers.
The other 50% shall be transferred to the EU budget.

Or. en

Amendment 697
Marek Paweł Balt

Proposal for a regulation
Article 31 a (new)

Text proposed by the Commission

Amendment

Article 31 a

The Commission shall monitor and evaluate the mechanism's effectiveness with regard to the risk of carbon leakage before phasing out free allocation to sectors at risk of carbon leakage covered by this regulation. To this end, the Commission shall, after consultation of the sectors subject to this regulation, present a report to the European Parliament and the Council evaluating:• the first three years (2026-2028) of the surrendering obligation pursuant to article 22;• the risk of carbon leakage on export markets. If the evaluation is positive, the report shall be accompanied

by a legislative proposal phasing out free allocation to sectors subject to this regulation, as set out in Article 10.a.1 of Directive [the ETS directive], and implementing a solution to address the risk of carbon leakage on export market.

Or. en

Justification

In the transitional period 2023-2025 proposed by the Commission, importers will neither have to pay any CBAM levy nor will other key provisions of the legal framework be in place (e.g. data provided by importers in 2023-2025 will not be verified, and the whole methodology for calculating embedded emissions will not be in place). Therefore, a 2026-2028 testing period should be introduced where importers pay the CBAM and the effectiveness of the measure is assessed before proceeding with subsequent steps such as the adjustment of the free allocation rules after 2030.

Amendment 698
Marek Pawel Balt

Proposal for a regulation
Article 31 b (new)

Text proposed by the Commission

Amendment

Article 31 b

While the surrendering of CBAM certificates for EU imports addresses the risk of carbon leakage on the EU market, it is essential to avoid also the risk that EU exports on global markets are being replaced by more carbon intensive goods or by goods that are not subject to equivalent climate policy and carbon costs. To this purpose, if the assessment of the effectiveness of the CBAM in tackling carbon leakage on the EU market is positive, after the test period 2026-2028, in 2029 the Commission shall present a report to the European Parliament and Council accompanied with a legislative proposal to address the carbon leakage risk on export markets while starting the free allocation phase out as set out in article10a1a of ETS directive

Or. en

Justification

Following the transitional period 2023-2025 (only reporting obligation for importers), and if the assessment of the effectiveness of the CBAM in tackling carbon leakage both on EU and global markets is positive after the test period 2026-2028 (start of surrendering obligations for importers), the Commission shall present a solution also for addressing carbon leakage on export markets, since this is necessary to avoid increase in global emissions.

Amendment 699

Elena Lizzi, Isabella Tovaglieri, Danilo Oscar Lancini, Paolo Borchia, Gianna Gancia

Proposal for a regulation

Article 32 – paragraph 1

Text proposed by the Commission

During the transitional period of this Regulation, the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Amendment

During the transitional period of this Regulation, ***the import provision of*** the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Or. en

Amendment 700

Tomas Tobé, Christian Ehler, Eva Maydell, Pernille Weiss, Cristian-Silviu Buşoi, Ioan-Rareş Bogdan, Franc Bogovič, Vasile Blaga, Jerzy Buzek, Henna Virkkunen, Adam Jarubas, Seán Kelly, Sara Skytvedal, Angelika Niebler, Maria Spyraiki, Pilar del Castillo Vera

Proposal for a regulation

Article 32 – paragraph 1

Text proposed by the Commission

During the transitional period of this Regulation, the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Amendment

During the ***administrative*** transitional period of this Regulation, the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Or. en

Amendment 701

Dominique Riquet

Proposal for a regulation

Article 32 – paragraph 1

Text proposed by the Commission

During the **transitional period** of this Regulation, the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Amendment

During the **pilot phase** of this Regulation, the CBAM mechanism shall apply as a reporting obligation as set out in Articles 33 to 35.

Or. fr

Amendment 702
Manuel Bompard

Proposal for a regulation
Article 33 – paragraph 3

Text proposed by the Commission

3. The customs authorities shall, by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the **competent authority of the Member State of importation** information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the declarant, the 8-digit CN code, the quantity, the country of origin and the declarant of the goods, the date of declaration and the customs procedure.

Amendment

3. The customs authorities shall, by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the **CBAM** authority information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the declarant, the 8-digit CN code, the quantity, the country of origin and the declarant of the goods, the date of declaration and the customs procedure.

Or. en

Amendment 703
Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 1

Text proposed by the Commission

1. Each declarant shall, for each quarter of a calendar year, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the **competent authority of the Member State of importation or, if goods have been imported to more than one Member**

Amendment

1. Each declarant shall, for each quarter of a calendar year, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the **CBAM** authority no later than one month after the end of each quarter.

State, to the competent authority of the Member State at the declarant's choice, no later than one month after the end of each quarter.

Or. en

Amendment 704

Elena Lizzi, Isabella Tovaglieri, Danilo Oscar Lancini, Paolo Borchia, Gianna Gancia

Proposal for a regulation

Article 35 – paragraph 1

Text proposed by the Commission

1. Each declarant shall, for each quarter of a calendar year, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the competent authority of the Member State of importation or, if goods have been imported to more than one Member State, to the competent authority of the Member State at the declarant's choice, no later than one month after the end of each quarter.

Amendment

1. Each declarant shall, for each quarter of a calendar year, submit a report ('CBAM report') containing information on the goods imported *or exported* during that quarter, to the competent authority of the Member State of importation or *exportation or*, if goods have been imported *or exported* to more than one Member State, to the competent authority of the Member State at the declarant's choice, no later than one month after the end of each quarter.

Or. en

Amendment 705

Elena Lizzi, Isabella Tovaglieri, Danilo Oscar Lancini, Paolo Borchia, Gianna Gancia

Proposal for a regulation

Article 35 – paragraph 2 – introductory part

Text proposed by the Commission

2. The CBAM report shall include the following information:

Amendment

2. The CBAM report shall include the following information *for imports and where relevant for exports*:

Or. en

Amendment 706

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 35 – paragraph 2 – point b

Text proposed by the Commission

(b) the actual total embedded emissions, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonne of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex III;

Amendment

(b) the actual total embedded **direct** emissions, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonne of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex III;

Or. en

Amendment 707

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 35 – paragraph 2 – point c

Text proposed by the Commission

(c) the actual total embedded indirect emissions, expressed in tonnes of CO₂e emissions per tonne of each type of other goods than electricity, calculated in accordance with a method set out in **an implementing act** referred to in **paragraph 6**;

Amendment

(c) the actual total embedded indirect emissions, expressed in tonnes of CO₂e emissions per tonne of each type of other goods than electricity, calculated in accordance with a method set out in **the delegated acts** referred to in **Article 7(7a)**;

Or. en

Amendment 708

Manuel Bompard

Proposal for a regulation

Article 35 – paragraph 3

Text proposed by the Commission

3. The **competent** authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

Amendment

3. The **CBAM** authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

Or. en

Amendment 709

Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 4

Text proposed by the Commission

4. The **competent** authority shall impose a proportionate and dissuasive penalty on declarants who fail to submit a CBAM report.

Amendment

4. The **CBAM** authority shall impose a proportionate and dissuasive penalty on declarants who fail to submit a CBAM report.

Or. en

Amendment 710
Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 5 – introductory part

Text proposed by the Commission

5. If the **competent** authority determines that a declarant has failed to comply with the obligation to submit a CBAM report as specified in paragraph 1, **the competent authority** shall impose the penalty and notify the declarant:

Amendment

5. If the **CBAM** authority determines that a declarant has failed to comply with the obligation to submit a CBAM report as specified in paragraph 1, **it** shall impose the penalty and notify the declarant:

Or. en

Amendment 711
Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 5 – point a

Text proposed by the Commission

(a) that the **competent** authority has concluded that the declarant fails to comply with the obligation of submitting a report for a given quarter;

Amendment

(a) that the **CBAM** authority has concluded that the declarant fails to comply with the obligation of submitting a report for a given quarter;

Or. en

Amendment 712
Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 5 – point e

Text proposed by the Commission

(e) of the action the **competent** authority considers the declarant should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Amendment

(e) of the action the **CBAM** authority considers the declarant should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Or. en

Amendment 713

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 35 – paragraph 6

Text proposed by the Commission

6. The Commission is empowered to adopt implementing acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt implementing acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data. ***The Commission is further empowered to adopt implementing acts to develop a calculation method for indirect emissions embedded in imported goods.***

Amendment

6. The Commission is empowered to adopt implementing acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt implementing acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data.

Or. en

Amendment 714

Manuel Bompard

Proposal for a regulation
Article 35 – paragraph 6

Text proposed by the Commission

6. The Commission is empowered to adopt implementing acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt implementing acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data. The Commission is further empowered to adopt ***implementing acts*** to develop a calculation method for indirect emissions embedded in imported goods.

Amendment

6. The Commission is empowered to adopt implementing acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt implementing acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data. The Commission is further empowered to adopt ***delegated acts in accordance with Article 28 supplementing this Regulation*** to develop a calculation method for indirect emissions embedded in imported goods.

Or. en

Amendment 715
Angelika Winzig

Proposal for a regulation
Article 36 – paragraph 3 – point a

Text proposed by the Commission

(a) Articles 32 to 34 shall apply until ***31 December 2025***.

Amendment

(a) Articles 32 to 34 shall apply until ***the end of the year the commission has evaluated the application of this Regulation, reported to the European Parliament and the Council and the European Parliament has given its consent to the full application of the CBAM including the financial adjustment***.

Or. en

Amendment 716
Dominique Riquet

Proposal for a regulation
Article 36 – paragraph 3 – point a

Text proposed by the Commission

(a) Articles 32 to 34 shall apply until 31 December 2025.

Amendment

(a) Articles 32 to 34 shall apply ***at least*** until 31 December 2025.

Or. fr

Amendment 717
Damien Carême
on behalf of the Greens/EFA Group

Proposal for a regulation
Article 36 – paragraph 3 – point a

Text proposed by the Commission

(a) Articles 32 to 34 shall apply until 31 December **2025**.

Amendment

(a) Articles 32 to 34 shall apply until 31 December **2024**.

Or. en

Amendment 718
Manuel Bompard

Proposal for a regulation
Article 36 – paragraph 3 – point a

Text proposed by the Commission

(a) Articles 32 to 34 shall apply until 31 December **2025**.

Amendment

(a) Articles 32 to 34 shall apply until 31 December **2024**.

Or. en

Amendment 719
Manuel Bompard

Proposal for a regulation
Article 36 – paragraph 3 – point b

Text proposed by the Commission

(b) Article 35 shall apply until 28 February **2026**.

Amendment

(b) Article 35 shall apply until 28 February **2025**.

Or. en

Amendment 720

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 36 – paragraph 3 – point b

Text proposed by the Commission

(b) Article 35 shall apply until 28 February **2026**.

Amendment

(b) Article 35 shall apply until 28 February **2025**.

Or. en

Amendment 721

Dominique Riquet

Proposal for a regulation

Article 36 – paragraph 3 – point c

Text proposed by the Commission

(c) Articles 5 and 17 shall apply from 1 September 2025.

Amendment

(c) Articles 5 and 17 shall apply from 1 September 2025 **at the earliest**.

Or. fr

Amendment 722

Manuel Bompard

Proposal for a regulation

Article 36 – paragraph 3 – point c

Text proposed by the Commission

(c) Articles 5 and 17 shall apply from 1 September **2025**.

Amendment

(c) Articles 5 and 17 shall apply from 1 September **2024**.

Or. en

Amendment 723

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Article 36 – paragraph 3 – point c

Text proposed by the Commission

(c) Articles 5 and 17 shall apply from 1 September **2025**.

Amendment

(c) Articles 5 and 17 shall apply from 1 September **2024**.

Or. en

Amendment 724

Angelika Winzig

Proposal for a regulation

Article 36 – paragraph 3 – point d

Text proposed by the Commission

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January **2026**.

Amendment

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January ***of the year after the commission has evaluated the application of this Regulation, reported to the European Parliament and the Council and the European Parliament has given its consent to the full application of the CBAM including the financial adjustment.***

Or. en

Amendment 725

Manuel Bompard

Proposal for a regulation

Article 36 – paragraph 3 – point d

Text proposed by the Commission

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January **2026**.

Amendment

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January **2025**.

Or. en

Amendment 726

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation
Article 36 – paragraph 3 – point d

Text proposed by the Commission

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January **2026**.

Amendment

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January **2025**.

Or. en

Amendment 727
Angelika Niebler, Christian Ehler, Christian Doleschal

Proposal for a regulation
Annex I – subheading 1

Text proposed by the Commission

Cement

Amendment

Cement

The category "2523 30 00 - Aluminous Cement" shall be added to the table under "Cement".

Or. en

Justification

Aluminous cement should also be covered by this Regulation. This will ensure consistency of the Regulation and avoid the risk of circumvention of CBAM.

Amendment 728
Carlos Zorrinho, Robert Hajšel, Miapetra Kumpula-Natri, Romana Jerković, Lina Gálvez Muñoz, Adriana Maldonado López, Dan Nica, Nicolás González Casares

Proposal for a regulation
Annex I – subheading 1 a (new)

Text proposed by the Commission

Amendment

2523 30 00 – Aluminous cement | Carbon dioxide

Or. en

Amendment 729
Angelika Niebler, Christian Ehler, Christian Doleschal

Proposal for a regulation
Annex I – subheading 3

Text proposed by the Commission

Amendment

Fertilisers

Fertilisers

***The following substances shall be removed from the table "Fertilisers":
"28080000 - Nitric acid; sulphonitric acids 2814 - Ammonia, anhydrous or in aqueous solution"***

Or. en

Justification

These substances are important primary products for the chemical industry, and their inclusion in the CBAM leads to rising costs of downstream chemical products, whose competitiveness will suffer in export markets. This risks to motivate European companies to relocate production abroad to avoid being squeezed out of the market by foreign competitors.

Amendment 730

Elena Lizzi, Isabella Tovaglieri, Danilo Oscar Lancini, Paolo Borchia, Gianna Gancia

Proposal for a regulation

Annex I – subheading 3 a (new)

Text proposed by the Commission

Amendment

Inclusion of a new Combined Nomenclature ('CN') code: 2804 10 00 – Hydrogen

Or. en

Amendment 731

Elena Lizzi, Paolo Borchia, Gianna Gancia, Isabella Tovaglieri

Proposal for a regulation

Annex I – table 5

<i>Text proposed by the Commission</i>	
CN code	Greenhouse gas
7601 – Unwrought aluminium	Carbon dioxide and perfluorocarbons
7603 – Aluminium powders and flakes	Carbon dioxide and perfluorocarbons
7604 – Aluminium bars, rods and profiles	Carbon dioxide and perfluorocarbons
7605 – Aluminium wire	Carbon dioxide and perfluorocarbons
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7608 – Aluminium tubes and pipes	Carbon dioxide and perfluorocarbons
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Carbon dioxide and perfluorocarbons
<i>Amendment</i>	
CN code	Greenhouse gas
7601 – Unwrought aluminium	Carbon dioxide and perfluorocarbons
7603 – Aluminium powders and flakes	Carbon dioxide and perfluorocarbons
7604 – Aluminium bars, rods and profiles	Carbon dioxide and perfluorocarbons
7605 – Aluminium wire	Carbon dioxide and perfluorocarbons
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7608 – Aluminium tubes and pipes	Carbon dioxide and perfluorocarbons
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Carbon dioxide and perfluorocarbons
<i>7610 - Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods,</i>	<i>Carbon dioxide and perfluorocarbons</i>

profiles, tubes and the like, prepared for use in structures:

7611 00 00 - Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

Carbon dioxide and perfluorocarbons

7612 - Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:

Carbon dioxide and perfluorocarbons

7613 00 00 - Aluminium containers for compressed or liquefied gas

Carbon dioxide and perfluorocarbons

7614 - Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:

Carbon dioxide and perfluorocarbons

7615 - Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:

Carbon dioxide and perfluorocarbons

7616 - Other articles of aluminium:

Carbon dioxide and perfluorocarbons

Or. en

Amendment 732
Manuel Bompard

Proposal for a regulation
Annex I – subheading 5 a (new)

Text proposed by the Commission

Amendment

Chemicals

Or. en

Amendment 733
Manuel Bompard

Proposal for a regulation
Annex I – table 5 a (new)

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
<i>CN Code</i>	<i>Greenhouse gas</i>
<i>29 - Organic Chemicals</i>	<i>Carbon dioxide</i>
<i>2804 10 000 - Hydrogen</i>	<i>Carbon dioxide</i>
<i>2814 10 000 - Anhydrous ammonia</i>	<i>Carbon dioxide</i>
<i>2814 20 00 - Ammonia in aqueous solution</i>	<i>Carbon dioxide</i>

Or. en

Amendment 734
Manuel Bompard

Proposal for a regulation
Annex I – subheading 5 b (new)

Text proposed by the Commission

Amendment

Polymers

Or. en

Amendment 735
Manuel Bompard

Proposal for a regulation
Annex I – table 5 b (new)

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
<i>CN Code</i>	<i>Greenhouse gas</i>
<i>39 - Plastics and articles thereof</i>	<i>Carbon dioxide and nitrous oxide</i>

Or. en

Amendment 736**Damien Carême**

on behalf of the Greens/EFA Group

Proposal for a regulation**Annex I – subheading 5 a (new)***Text proposed by the Commission**Amendment****Hydrogen***

Or. en

Amendment 737**Damien Carême**

on behalf of the Greens/EFA Group

Proposal for a regulation**Annex I – table 5 a (new)**

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
<i>CN Code</i>	<i>Greenhouse gas</i>
<i>2804 10 000 - Hydrogen</i>	<i>Carbon dioxide</i>
<i>2814 10 000 - Anhydrous ammonia</i>	<i>Carbon dioxide</i>
<i>2814 20 00 - Ammonia in aqueous solution</i>	<i>Carbon dioxide</i>

Or. en

Justification

The production of renewable hydrogen is completely exposed to imports of carbonic hydrogen produced with fossil fuels, especially at the current nascent early stage. Therefore, it is required to include hydrogen production and certain derivatives (e.g. ammonia) among the first CBAM sectors in order to avoid carbon leakage in this industry.

Amendment 738**Damien Carême**

on behalf of the Greens/EFA Group

Proposal for a regulation**Annex I – subheading 5 b (new)**

Text proposed by the Commission

Amendment

Chemicals

Or. en

Amendment 739

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex I – table 5 b (new)

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
<i>CN Code</i>	<i>Greenhouse gas</i>
<i>29 - Organic Chemicals</i>	<i>Carbon dioxide</i>

Or. en

Amendment 740

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex I – subheading 5 c (new)

Text proposed by the Commission

Amendment

Polymers

Or. en

Amendment 741

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex I – table 5 c (new)

<i>Text proposed by the Commission</i>	
<i>Amendment</i>	
CN Code	Greenhouse gas
39 - Plastics and articles thereof	Carbon dioxide and nitrous oxide

Or. en

Amendment 742

Jacek Saryusz-Wolski

Proposal for a regulation

Annex II a (new)

Text proposed by the Commission

Amendment

Section C - Countries outside the scope of this Regulation who are committed to decarbonisation processes that should result in the adoption of emission trading system similar to the EU ETS [Currently empty]

Or. en

Amendment 743

Marek Paweł Balt

Proposal for a regulation

Annex III – point 3 – paragraph 2 – introductory part

Text proposed by the Commission

Amendment

Where AttrEmg are the attributed emissions of goods g, and AL_g the activity level of the goods, the latter being the amount of goods produced in the reporting period in that installation, and EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials listed as relevant to the system boundaries of the production process as specified in the implementing act adopted pursuant to

Where AttrEmg are the attributed emissions of goods g, and AL_g the activity level of the goods, the latter being the amount of goods produced in the reporting period in that installation, and EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials listed as relevant to the system boundaries of the production process as specified in the implementing act adopted pursuant to

Article 7(6) are to be considered. The *relevant EE_{InpMat} are calculated as follows:*

Article 7(6) are to be considered. The *implementing act pursuant to Article 7(6) shall include all input materials that contributes significantly to GHG emissions. In the case of stainless steel (CN codes 7218-7223), ferro-alloys shall be included in the list of input materials as they fulfil this criterion.*

Or. en

Justification

For instance, in the case of steel, if a coil is produced in country X using a slab produced in country Y, also emissions of the slab shall be included in the CBAM; in the case of stainless steel production, ferro alloys represent the key source of GHG emissions. While EU stainless steel producers are using a preponderant proportion of ferrous scrap, thus limiting the ferro-alloys proportion and the resulting GHG emissions to an absolute minimum, stainless steel imports from third countries rely mainly on primary materials such as nickel pig iron or other carbon-intensive ferro-alloys.

Amendment 744
Angelika Winzig

Proposal for a regulation
Annex III – point 4 – paragraph 2

Text proposed by the Commission

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to determine the relevant default values for each type of goods listed in Annex I. Default values shall be determined based on the best available data. They shall be revised periodically through implementing acts based on the most up-to-date and reliable information, including on the basis of information provided by a third country or group of third countries.

Amendment

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data, ***or when the use of actual data would lead to low default values favouring free riding behaviour***, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to determine the relevant default values for each type of goods listed in Annex I. Default values shall be determined based on the best available data. They shall be revised periodically through implementing acts based on the most up-to-date and reliable information, including on the basis of information provided by a third country

or group of third countries.

Or. en

Amendment 745

Adam Jarubas, Jerzy Buzek, Janusz Lewandowski

Proposal for a regulation

Annex III – point 4 – point 4.1 – paragraph 1

Text proposed by the Commission

When actual emissions cannot be adequately determined by the authorised declarant, default values shall be used. These values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a mark-up, the latter to be determined in the implementing acts of this Regulation. When reliable data for the exporting country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the **10** per cent worst performing EU installations for that type of goods.

Amendment

When actual emissions cannot be adequately determined by the authorised declarant, default values shall be used. These values shall be set at the average emission intensity **of the worst 10 per cent worst performing installations** of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a mark-up, the latter to be determined in the implementing acts of this Regulation. When reliable data for the exporting country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the **5** per cent worst performing EU installations for that type of goods.

Or. en

Amendment 746

Angelika Winzig

Proposal for a regulation

Annex III – point 4 – point 4.1 – paragraph 1

Text proposed by the Commission

When actual emissions cannot be adequately determined by the authorised declarant, default values shall be used. These values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a mark-up, the latter to be determined in the implementing acts of this Regulation. When reliable data for the exporting

Amendment

When actual emissions cannot be adequately determined by the authorised declarant, default values shall be used. These values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a mark-up, the latter to be determined in the implementing acts of this Regulation. When reliable data for the exporting

country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the 10 per cent worst performing EU installations for that type of goods.

country cannot be applied for a type of goods, the default values shall be based on the **tenfold** average emission intensity of the 10 per cent worst performing EU installations for that type of goods.

Or. en

Amendment 747

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex III – point 4 – point 4.2 – point 4.2.1 – paragraph 1

Text proposed by the Commission

Specific default values shall be based on the **best data available to the Commission determining the average CO₂ emission factor in tonnes of CO₂ per megawatt-hour of price-setting sources** in the third country, group of third countries or region within a third country.

Amendment

Specific default values shall be based on the **10% worst performing installations producing electricity** in the third country, group of third countries or region within a third country.

Or. en

Justification

The problem with using the average is that half of the polluters in the third country will be performing worse than the average and will have no incentive to provide actual data to the EC. Furthermore, by basing alternative default values on fossil fuel electricity in the EU might underestimate the actual worst performers in third countries. A more effective approach would be to base specific default values on the average emission of 10% worst performing installations in the exporting country. This would incentivise greener electricity producers and provide the worst performers with a financial incentive to provide actual data to the Commission, as providing actual data would lower the CBAM charge incurred. This would also incentivise the remaining producers to submit actual emissions data to demonstrate that their performance is actually better than the default value.

Amendment 748

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex III – point 4 – point 4.2 – point 4.2.2 – paragraph 1

Text proposed by the Commission

Where no specific default value has been determined for a third country, a group of third countries, or a region within a third country, the default value for electricity shall represent the CO₂ emission factor in the EU, in tonne of CO₂ per megawatt-hour. That means the weighted average of the CO₂ intensity of electricity produced from fossil fuels in the EU. The weight reflects the production mix of the **fossil fuels** in the EU. The CO₂ factor is the result of the division of the CO₂ emission data of the **energy industry** divided by **the gross electricity generation based on fossil fuels** in megawatt-hour.

Amendment

Where no specific default value has been determined for a third country, a group of third countries, or a region within a third country, the default value for electricity shall represent the CO₂ emission factor **of the 10% worst installations** in the EU, in tonne of CO₂ per megawatt-hour. That means the weighted average of the CO₂ intensity of electricity produced from **the 10% worst performing fossil fuels- based installations** in the EU. The weight reflects the production mix of the **10% worst performing installations producing electricity** in the EU. The CO₂ factor is the result of the division of the CO₂ emission data of the **10% worst performers producing electricity** divided by **their** gross electricity generation in megawatt-hour.

Or. en

Justification

As in the amendment to the previous paragraph, the greener electricity production and the submission of actual CO₂ emissions data should be incentivised by basing the specific default values on the average emission of 10% worst performing installations. If those values cannot be determined for the exporting country, then the default values could be based on the worst polluting fossil-fuel based power plants in the EU.

Amendment 749

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex III – point 4 – point 4.2 – point 4.2.2 – paragraph 2

Text proposed by the Commission

Where authorised declarants of goods originating in a third country, or for a group of third countries having a significant exchange of electricity with the EU, it can be demonstrated, on the basis of reliable data, that the average CO₂ emission factor of **price-setting sources in**

Amendment

Where authorised declarants of goods originating in a third country, or for a group of third countries having a significant exchange of electricity with the EU, it can be demonstrated, on the basis of reliable data, that the average CO₂ emission factor of **electricity exported from** that

that third country or that group of third countries is lower than the **one** in the EU or lower than the specific default value, an alternative default value based on that average CO₂e emission factor shall be established for that country or group of countries.

third country or that group of third countries is lower than the **10% worst performing installations producing** in the EU or lower than the specific default value, an alternative default value based on that average CO₂ emission factor shall be established for that country or group of countries.

Or. en

Amendment 750
Henna Virkkunen

Proposal for a regulation
Annex III – point 5 – paragraph 1 – introductory part

Text proposed by the Commission

An authorised declarant may require to apply actual embedded emissions instead of default values for the calculation referred to in Article 7(3) if the following **cumulative** criteria are met:

Amendment

An authorised declarant may require to apply actual embedded emissions instead of default values for the calculation referred to in Article 7(3) if **one** the following criteria are met:

Or. en

Amendment 751
Henna Virkkunen

Proposal for a regulation
Annex III – point 5 – paragraph 1 – point c

Text proposed by the Commission

(c) an equivalent amount of electricity to the electricity for which the use of actual embedded emissions is claimed has been **firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each third country of transit, and the nominated capacity and the production of electricity by the installation referred to in point (b) refer to the same period of time which shall not be longer than one hour;**

Amendment

(c) an equivalent amount of electricity to the electricity for which the use of actual embedded emissions is claimed has been **guaranteed with guarantees** of origin and the **system has been approved** by the **competent European authority;**

Or. en

Justification

The procedures for calculating the actual emissions need to apply existing market mechanisms. It must not depend on physical connection, but to have it possible to also apply guarantees of origin and to enable trading and application of market platforms also in the third countries.

Amendment 752

Damien Carême

on behalf of the Greens/EFA Group

Proposal for a regulation

Annex III – point 5 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(c a) if the installation producing electricity is a nuclear power plant, it must fulfil EU recognised nuclear safety levels and apply the requirements of Council directive 2009/71/EURATOM establishing a Community framework for the nuclear safety of nuclear installations(including Council directive2014/87/EURATOM amending Directive2009/71/Euratom); and Council directive 2011/70/EURATOM of 19 July2011establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste;

Or. en

Amendment 753

Angelika Winzig

Proposal for a regulation

Annex III – point 6

Text proposed by the Commission

Amendment

6. Adaptation of default values based on region specific features

deleted

Default values can be adapted to particular areas, regions of countries where specific characteristics prevail in terms of objective factors such as

geography, natural resources, market conditions, energy mix, or industrial production. When data adapted to those specific local characteristics are available and can define more targeted default values, the latter may be used instead of default values based on EU installations.

Where declarants for goods originating in a third country, or a group of third countries can demonstrate, on the basis of reliable data, that alternative region specific adaptation of default values are lower than the default values defined by the Commission the former can be used.

Or. en

Amendment 754
Henna Virkkunen

Proposal for a regulation
Annex IV – Part 2 – paragraph 1 – introductory part

Text proposed by the Commission

For each type of goods to which this Regulation applies, the following additional data has to be kept:

Amendment

For each type of goods, ***other than electricity***, to which this Regulation applies, the following additional data has to be kept:

Or. en

Justification

With respect to electricity, the identification of installation is not relevant and would be against motivation for competitive markets also in the third countries.