

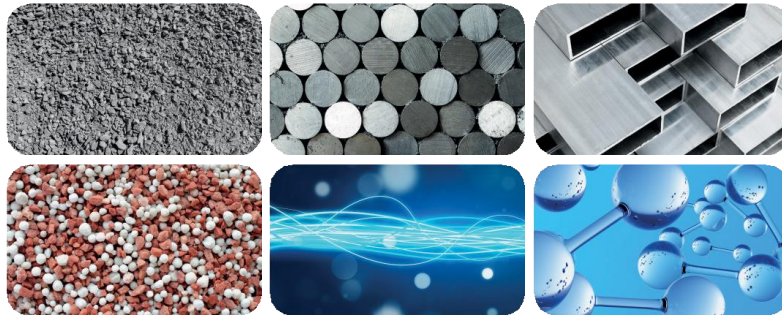


C.B.A.M.

# CBAM: what is it?

CBAM (acronym for **C**arbon **B**order **A**justment **M**echanism) is a (new) Environmental Regulation impacting importers of certain categories of products in the EU:

- Cement
- **Iron** and **Steel**
- **Aluminium**
- Fertilizers
- Electricity
- Hydrogen



There are two phases:

- Transition Phase [Oct 2023 – Dec 2025]. During this phase Companies are requested to submit quarterly reports of their PoM [Placement on the EU Market] and make sure that the correct information is available (Customs, Vendors). Voluntary Audit for each Quarterly Report.
- Full force [Jan 2026 onward]. From Jan the 1st 2026 all affected Undertakings must have at least 70% of the Carbon Credits required by their business on their accounts. This is measured based on the previous years' reporting. Mandatory Audit for each Quarterly Report.

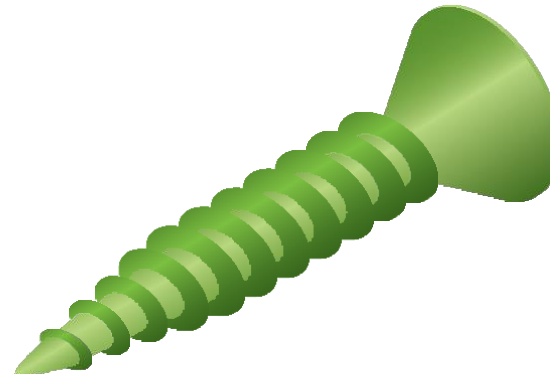




- Incorrect Customs Classification  
(generic Tariffs instead of specific ones)
- Incorrect date used for the reporting  
(GR instead of PoM)
- Incorrect Country of Origin  
(“Shipper from” instead of “Made in”)
- Incorrect Manufacturer Information

## WHAT IS IT?

- Part of Air  
Conditioning Equipment?
- Part of Furniture?
- Item in scope of C.B.A.M.?



Description	TARIC	CBAM MAT?
WATER PIPE CYL.HEAD - THERMOSTAT HOUSING	7307998099	Yes
BRACKET, LEFT	7326909890	Yes
BRACKET, RIGHT	7326909890	Yes
SUPPORT EAT S2	7326909890	Yes
TUKI VASEN	7326909890	Yes
PLUG --	7326909890	Yes
centering wedge	7318290090	Yes
SPACER PCD335	7318290090	Yes
SUPPORT EAT S2	7326909890	Yes
HOLKKI TLO 502 PÄÄTYHOLKKI 3-NOP. PTO	7318290090	Yes
TANK EXPANSION	7310100000	Yes
TOP SHELF BRACKET MUD GUARD	7326909890	Yes
SHIELD SENSOR PTO	7326909890	Yes
BRACKET ECU CENTURION G2, G3 T4F	7326909890	Yes
CCV CLAMP SUPPORT BRACKET	7326909890	Yes
HALF SHIELD CONNECTING PIPE STG 5	7326909890	Yes
UPPER LIFT ROD PIN D22	7318240090	Yes
FIXING BRACKET HARNESS T4F - SISU	7326909890	Yes
GUARD ASSEMBLY SOLENOID VALVE	7326909890	Yes
CCV CLAMP BRACKET	7326909890	Yes
SPACER	7318290090	Yes
DOWN SHELF BRACKET MUD GUARD	7326909890	Yes
DOUBLE BUEGU CLAMP 12	7326909890	Yes
BRACKET COOLING FLANGE	7326909890	Yes
AC BRACKET COMPRESSOR	7326909890	Yes
BRACKET FUEL LINES	7326909890	Yes
CCV CLAMP BRACKET	7326909890	Yes
PIN SHOULDER	7318240090	Yes
HOLKKI TLO 502 PÄÄTYHOLKKI 3-NOP. PTO	7318290090	Yes
WHEEL NUT M20X1.5 DIN74361 ZNE/DACROMET	7318169990	Yes
UPRIGHT, RH ALO COMPONENT	7326909890	Yes
UPRIGHT, RH ALO COMPONENT	7326909890	Yes
UPRIGHT, RH ALO COMPONENT	7326909890	Yes
AIR COMPRESSOR INTAKE CONNECTOR	7307991090	Yes
SUPPORT COVER - R720 FRONT MUD GUARD	7326909890	Yes



## REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

- 2023 May the 10th – Regulation published
- 2023 October the 1st - Entered into force
- 2024 Jan the 31st : Quarterly emission reporting requirements begins
- 2025 Jan the 1st: Only EU's new emission calculation formula to be accepted
- 2025 y/e: EU announces program expansion plans
- 2026 Jan the 1st: full implementation - Carbon Certificates must be acquired to match emissions
- 2026 March the 31st: 80% of emissions for Q1 26 must be held in retirement accounts
- 2027 May the 31st: 2026 compliance deadline – 100% of 2026 credits in retirement accounts



# What happens if my Company does not Comply?



Draft Penalties are laid down in the Legislation framework,  
to be implemented by EU Member States

During the Reporting Period:

- Fines can go up to 100.00€ / unreported ton of CO<sub>2</sub>

During the actual implementation period (Jan 2026 onward):

- Fines can go up to 100.00€ / unreported and missing coverage (Carbon Credit) per ton of CO<sub>2</sub>
- Licence to import listed substances/materials can be revoked.





# ANY QUESTIONS?



# THANK YOU

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