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COM(2025) 87 final

ANNEXES 1 to 2

ANNEXES

to the

**Proposal for a Regulation of the European Parliament and of the Council
amending Regulation (EU) 2023/956 as regards simplifying and strengthening the
carbon border adjustment mechanism**

{SWD(2025) 58 final}

ANNEX I

Annex IV is amended as follows:

- (1) in point 4, the third sentence is deleted.
- (2) point 4.1 is amended as follows:
 - (a) the fourth sentence is replaced by the following:

‘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 ten exporting countries with the highest emission intensities for which reliable data can be applied for that type of goods.’;
 - (b) the fifth sentence is deleted;
- (3) in point 7, the second paragraph is replaced by the following:

‘Where declarants for goods produced in a third country, a group of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.’

ANNEX II

The following Annex VII is added:

‘ANNEX VII

Threshold referred to in Article 2(3a)

1. The threshold referred to in Article 2(3a) shall be set at 50 tonnes of net mass.
2. For determining the threshold, the following methodology shall be applied:

$$\bar{Q} \text{ chosen such that } \frac{\sum_{i=1}^N Em_i \times 1_{(Q_i > \bar{Q})}}{\text{Total emissions}} \geq \text{target share of emissions of 99\%}$$

Where:

- \bar{Q} is the mass-threshold in tonnes allowing to capture a given target share of emissions;
- Annual emissions per importer; $i, Em_i = \sum_{j=1}^{J_i} q_{i,j} El_j$;
- $q_{i,j}$ is the imported volume in tonnes by importer i of the CN code j ;
- J_i is the number of CN codes imported by importer i among the four sectors considered (aluminium, cement, fertilisers, iron and steel);
- El_j is the emission intensity for CN code j ¹;
- *Total emissions*: the total emissions in CO₂ of the four CBAM sectors considered, that is the sum of corresponding emissions for all importers: *total emissions* = $\sum_{i=1}^N Em_i$, where N is the number of importers;
- $Q_i = \sum_{j=1}^{J_i} q_{i,j}$: the total volume in tonnes of CBAM goods imported by importer i ;
- $1_{(Q_i > \bar{Q})}$ is an indicator function equal to 1 when $Q_i > \bar{Q}$ (that is, when an importer is importing volumes higher than the mass-threshold \bar{Q}), 0 otherwise.

To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the level of 99% of the embedded emissions as referred to in Article 2(3a) of this Regulation.

For simplicity, the threshold shall be rounded to the nearest ten.

By July of each calendar year, the Commission shall, based on import data covering a reference period of 12 months preceding the month² of this assessment, assess whether the value derived from the methodology deviates by more than 5 tonnes from the threshold laid down in point 1.’

¹ The emission intensities E_j are based on default values (without mark-up) for emissions published for the transitional period. For cement and fertiliser products, direct emissions and indirect emissions are considered; for aluminium and iron and steel products, only direct emissions are considered. For future updates of the threshold, the default values shall be set in accordance with the methods set out in Annex IV without the mark-up as referred to in Section 4.1 of Annex IV.

² For the purposes of establishing the threshold referred to under point 1, import volumes by importer were calculated based on import data for the period of 1 October 2023 to 30 September 2024.