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laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the conversion of the carbon price paid in a third country into a corresponding reduction in the number of CBAM certificates to be surrendered, the evidence of payment of that carbon price, the qualifications of the independent person and conditions to ascertain its independence and qualifications

(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 9(5) thereof,

Whereas:

(1) Regulation (EU) 2023/956 provides that an authorised CBAM declarant may claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid in a third country for the declared embedded emissions so as to ensure that a carbon price is not paid twice on the same emissions.

(2) During the transitional period from 1 October 2023 until 31 December 2025, importers or indirect customs representatives were to report on any carbon price due for the declared embedded emissions, including carbon prices due for emissions embedded in relevant precursor materials. In addition to the valuable information gathered during that period, the Commission also gathered valuable experience and information from stakeholders, including third-countries authorities where carbon pricing rules apply.

(3) In line with the Commission's Better Regulation Guidelines, the Commission conducted a call for evidence between 28 August and 25 September 2025 to collect stakeholders' input with a view to informing the design of the rules laid down in this implementing act. The draft act was published for feedback from stakeholders from 13 May 2026 until 10 June 2026.

(4) Pursuant to Article 9(4) of Regulation (EU) 2023/956, the Commission may, for third countries where carbon pricing rules are in place, determine and make available in the CBAM registry the default carbon prices for those countries and publish the methodology for their calculation. The Commission shall do so on the basis of the best available data from reliable, publicly available information and information provided by those third countries. Reporting on the basis of default carbon prices made available by the Commission, as an alternative to reporting on the basis of the carbon price effectively paid based on evidence certified by an independent person, would minimise the compliance cost for authorised CBAM declarants and avoid any compliance cost to third-country operators, thereby facilitating the deduction of the carbon price.

(5) Since the calculation of the carbon price effectively paid relies on the calculation of embedded emissions in the good, and in accordance with the changes introduced by Regulation (EU) 2025/2083 of the European Parliament and of the Council ([2]), an authorised CBAM declarant may only claim the deduction of the carbon price effectively paid, based on evidence certified by an independent person, where the embedded emissions are determined based on actual

([1]) OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj.
([2]) Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism (OJ L, 2025/2083, 17.10.2025, ELI: http://data.europa.eu/eli/reg/2025/2083/oj).

values. Where the embedded emissions are determined based on actual values, authorised CBAM declarants may also choose to use the relevant default carbon price. Where embedded emissions are determined based on default emission values, the deduction may only be claimed on the basis of the relevant default carbon price made available by the Commission.

(6) In accordance with Regulation (EU) 2023/956, a carbon price should be paid either under a carbon emissions reduction scheme, in the form of a tax, levy or fee, or in the form of emission allowances under a greenhouse gas emissions trading system, calculated on greenhouse gases covered by such a measure, and released during the production of goods. Carbon taxes, levies or fees can either be levied at the level of the operator or indirectly on the carbon content of a fuel. The types of emission trading systems may include baseline-and-credit systems. The Commission should monitor the development of new carbon price mechanisms in third countries, as well as the application of the rules for fuel-based carbon taxes and adapt these rules where necessary in case these would not sufficiently incentivise industry to use less carbon intensive fuels.

(7) To support the deduction of the carbon price effectively paid and ensure a high degree of uniformity in the application of the deduction, this Regulation should contain a list of applicable carbon price mechanisms in third countries which, based on the information currently available, meet the applicable definitions in Regulation (EU) 2023/956 and this Regulation. For carbon price mechanisms that are not included in the list, including sub-national schemes and mechanisms that are new, the independent person should assess whether they meet the applicable definitions. Where a mechanism meets the applicable definitions, the independent person should assess the evidence provided by the operator of the carbon price effectively paid.

(8) The Commission should review and update where necessary the list of carbon price mechanisms on a yearly basis, with the view to cover as many carbon price mechanisms as possible. For the purpose of updating the list of carbon price mechanisms, the Commission may receive and process any request from relevant third-country jurisdictions, describing the relevant features of the carbon price mechanism. The Commission may also receive requests from competent authorities, including on the basis of consultations between competent authorities and authorised CBAM declarants, to assess a carbon price mechanism that is not listed under this Regulation. The Commission should cover in its assessment those unlisted carbon price mechanisms which are used or intended to be used in claims for the deduction of the carbon price paid effectively paid. To ensure an homogenous and consistent deduction of the carbon price effectively paid, the Commission should communicate without delay the results of its assessment with competent authorities via the CBAM registry.

(9) The Commission and competent authorities should monitor the application of this Regulation and review claims on the carbon price effectively paid as part of their review of CBAM declaration pursuant to Article 19 of Regulation (EU) 2023/956. The Commission should provide assistance to competent authorities in reviewing claims of a carbon price effectively paid in a third country, including prior to any determination from the competent authority that the declared number of CBAM certificates to be surrendered is incorrect. The Commission should provide assistance in particular for the assessment of new carbon price mechanisms which are not listed in this Regulation. Moreover, due attention should be given to claims which are significantly higher than if the default carbon prices determined by the Commission pursuant to Article 9(4) of Regulation (EU) 2023/956 had been used.

(10) The Commission should engage with relevant third countries or territories to assess the possibility for the Union to conclude bilateral agreements, in accordance Article 2(12) of Regulation (EU) 2023/956, with the view to facilitate the application of this Regulation by simplifying claims for the deduction of a carbon price paid and reinforcing their reliability, including by defining types of official documents that may be relied upon to certify the evidence of the carbon price effectively paid.

(11) In order to ensure that the reduction in the number of CBAM certificates reflects the carbon costs already borne in respect of the goods declared, any price paid under a carbon price mechanism for the embedded emissions of the goods should be taken into account in the calculation of that reduction, whereas prices paid on emissions unrelated to the embedded emissions of the goods declared should not. A carbon price may relate to direct emissions, indirect emissions where applicable, and the emissions of precursors embedded in the goods declared and which may be paid under different carbon price mechanisms in different jurisdictions where carbon pricing rules apply.

(12) To accurately account for the emissions in scope of the CBAM for which a carbon price is already paid, the emissions subject to a carbon price should be attributed to the goods produced by the installation, in accordance with the system boundaries and production processes set out under Commission Implementing Regulation (EU) 2025/2547 ([3]).

(13) To ensure an equivalence between the carbon price paid in a third country and the carbon price paid under the EU ETS, only carbon prices paid on specific embedded emissions under a carbon price mechanism in a third country should give rise to a reduction in the number of CBAM certificates to be surrendered where that scheme takes the form of a tax, levy or fee or of emission allowances under a greenhouse gas emissions trading system that is binding in nature and imposes compliance obligations on all operators active in the relevant sectors covered by that mechanism. Targeted, transparent, and generally applicable exemptions for small installations within a given sector, similar to the thresholds defined in Annex I to Directive 2003/87/EC of the European Parliament and of the Council ([4]) should not jeopardise this principle. This principle should ensure that the environmental objective of the carbon price mechanism can be considered broadly equivalent to the EU ETS in fostering the decarbonisation in CBAM sectors. A carbon price effectively paid under a carbon price mechanism should set the same pricing obligation on the emissions released for producing all goods of an installation, irrespective of the destination of the goods. Under this principle, a carbon price paid only on embedded emissions of exported goods would not be eligible for a reduction of the CBAM liability.

(14) Given that a carbon tax, levy or fee may be levied on the carbon content of a fuel consumed by an installation with the resulting emissions being released during the production of the goods, it is appropriate that a declarant may claim a carbon price paid for those emissions even where that price was not directly paid by the operator of the installation. In such cases, the rate levied on the fuel should be consistent with the emission factor of the fuel to ensure that the carbon tax, levy or fee rate reflects the actual emissions generated by that fuel and that therefore the carbon price attributed to the embedded emissions reflects those actual emissions generated. To ensure only carbon taxes, levies or fees that meet the specifications of Regulation (EU) 2023/956 are taken into account in the carbon price paid, the evidence should demonstrate that the carbon tax, levy or fee rate applicable under the third country's legislation is explicitly based on the carbon content of the fuel.

(15) For the purpose of ensuring equivalence with the carbon price paid under the EU ETS, credits or other emission units purchased under a baseline-and-credit emissions trading system should be considered equivalent to allowances paid under an emissions trading system.

(16) Considering that operators may use different compliance options under a carbon price mechanism, the evidence of the carbon price effectively paid should cover all forms of compliance options allowed by third-country authorities, including payment of a fixed price set by those authorities or the use of carbon credits, based on the limits and conditions set under the carbon price mechanism.

([3]) Commission Implementing Regulation (EU) 2025/2547 of 10 December 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 (OJ L, 2025/2547, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2547/oj).

([4]) `Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).

(17) Where the obligation to pay a carbon price allows for the purchase of carbon credits aimed at effectively reducing or removing GHG emissions, it is appropriate that the declarant should be allowed to claim a reduction based on the evidence of the carbon price effectively paid for the specific carbon credits used to meet that obligation. The possibility to claim this reduction should be possible irrespective of whether the mitigation activities linked to the carbon credit takes place domestically or outside the domestic jurisdiction. In order to fully recognise that most carbon price mechanisms allow operators to meet part of their obligation by purchasing carbon credits for domestic mitigation activities and issued under the standards chosen domestically, no additional qualitative or quantitative criteria should be imposed to the evidence of effective payment. To ensure the claim for a reduction for the price effectively paid for carbon credits is consistent with the price that can be otherwise be paid under the main compliance option under the carbon price mechanism, the price effectively paid for carbon credits in the claim should not exceed the carbon price under the main compliance options of the carbon price mechanism, such as the average market price under an emissions trading system or the applicable carbon tax rate.

(18) Where a third-country carbon price mechanism allows for the use of carbon credits generated outside the domestic jurisdiction, those international carbon credits should meet the standards set under the Paris agreement. To that end, only the carbon price paid for credits authorised and issued under Article 6, paragraph 2 or under Article 6, paragraph 4 of the Paris Agreement as internationally transferred mitigation outcomes should be taken into account. This criterion should promote the development of Article 6 credits and provide the quality assurance necessary to ensure the environmental integrity of CBAM. In order to encourage producers from third countries to reduce their own emissions by developing and using the most efficient technologies, and to ensure that most decarbonisation efforts are pursued domestically, the use of such international carbon credits for the claim of a carbon price under CBAM should be limited. Setting this limit to a maximum of 10 % of the reported and confirmed emissions under the carbon price mechanism will fully take into account existing carbon price mechanisms that allow a share of the compliance obligation of operators to be met with international carbon credits.

(19) A rebate or other form of compensation that effectively reduces the obligation to pay for the emissions covered by a carbon price mechanism should be taken into account. Any measure or support granted based on a parameter that is used to establish the obligation to pay a carbon price and that effectively lowers the obligation to pay the carbon price should be regarded as a compensation for that purpose. This includes situations where part of the emissions covered by the carbon price mechanism are exempted from effective payment, such as through free allowances, emissions covered by a set intensity baseline under a baseline-and-credit scheme, emissions exempted from the carbon price payment or other measures that exempt part of the emissions from the obligation to pay a carbon price. Any reduced price granted or any refund for the price paid, as well as any monetary compensation should also be taken into account.

(20) To ensure a broad equivalence with how the revenues from the EU ETS can in part be reinvested via the Innovation Fund in the installations subject to the EU ETS and to account for legitimate reinvestment of carbon price revenues for financing climate measures, revenues from a carbon price mechanism that are reinvested in the decarbonisation of an operator's installation should not be regarded as compensation for the carbon price paid. This should apply provided that all operators subject to the carbon price mechanism are eligible to benefit from the support, that no undue discrimination is made between operators, that the decision of the authority responsible for granting subsidies is public and that the subsidies are effectively used for reducing the emissions of the beneficiary installation.

(21) To ensure that the carbon price embedded in purchased precursors is determined in a consistent and verifiable manner, it is appropriate that the declarations relating to such precursors be based on the certification report for the installation producing them. To facilitate the declaration of the carbon price, where the supplier does not make the certification report available to the operator, operators should be able to use the relevant default carbon price that the Commission would make available pursuant to Article 9(4) of Regulation (EU) 2023/956.

(22) In order to facilitate the determination of the carbon price effectively paid for the indirect emissions of the goods and given that the reporting of indirect emissions is by default based on default emission values, it is appropriate that operators be able to use the relevant default carbon price that the Commission would make available pursuant to Article 9(4) of that Regulation.

(23) To ensure a consistent and objective conversion into euro of carbon prices paid in foreign currencies for a given reporting period, it is appropriate that the conversion be based on yearly average exchange rates for that period. For that purpose, the Commission should publish the yearly average exchange rates for each reporting year by the start of each following year, on the basis of the exchange rates published for that period by the European Central Bank or, where appropriate, by Eurostat.

(24) In order to calculate the reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price effectively paid for the goods declared, it is necessary to establish a yearly reference price of CBAM certificates. This yearly reference price should be based on the price of CBAM certificates during the year of importation. For reasons of transparency and consistency with the average price paid by authorised CBAM declarants to purchase CBAM certificates, this reference price should be based on the average price of CBAM certificates published for the year of import pursuant to Commission Implementing Regulation (EU) 2025/2548 ([5]).

(25) In order to ensure that the carbon price effectively paid for the goods produced can be certified and traced back to the underlying data and calculations, it is appropriate that the operator of the installation producing goods draw up a carbon price report setting out the main calculation steps and information used for each good produced. To ensure consistency and to facilitate processing by independent persons and competent authorities, this Regulation provides for the use of a standard electronic template and a single working language for that report.

(26) Where an operator of an installation is entitled to rebates or other forms of compensation but does not provide evidence of the amount or level of that compensation, the carbon price effectively paid cannot be established and should not be certified. However, since some rebates and other forms of compensation under a carbon price mechanism may be granted at different times after the emissions are released, including after CBAM declarations are due, operators should be able to present evidence of the level or amount of the compensation as officially established by the relevant authority or of the maximum level due or maximum amount due. Where an operator of an installation subject to a carbon price mechanism is entitled to a form of compensation but can prove, based on formal written confirmation from the relevant authorities, that it has not requested it or the request has been rejected, that rebate or other form of compensation should not be taken into account when determining the carbon price effectively paid.

(27) In order to ensure that the actual payment of a carbon price can be reliably certified in a manner that is proportionate to the administrative burden, evidence of the actual payment should rely on the documentation normally available to operators of third-country installations subject to a carbon price, taking into account the different types of compliance obligations. Evidence of the actual payment should relate to the emissions of the installation producing the goods and cover the same period as the reporting period used for the calculation and the verification of embedded emissions at the installation. The declarant should keep the evidence of the actual payment in the form of a carbon price report prepared by the operator and certified by the independent person having accessed the required primary evidence provided by the third-country operator.

(28) To ensure that the carbon price effectively paid can be certified in a reliable and proportionate manner across different types of emissions trading systems, evidence of the price effectively paid should normally consist of the yearly average market price, calculated on the basis of the weighted average auction price, or if that is not available, the yearly average of the secondary market price, together with the evidence of compliance units, such as allowances, surrendered by the operator for the corresponding emissions, as well as evidence of the total emissions reported and confirmed under the emissions trading system. Alternatively, it should be possible for operators to

([5]) Commission Implementing Regulation (EU) 2025/2548 of 10 December 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the calculation and publication of the price of CBAM certificates (OJ L, 2025/2548, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2548/oj).

provide evidence of the carbon price paid based on the price of the compliance units purchased. To avoid complications in tracing the actual compliance units purchased to the actual compliance units surrendered and to account for the fact that the operator can purchase compliance units in advance of the compliance period, the carbon price should be based on the average of the purchase price for all the compliance units that were in the operator's account of the emissions trading system's registry at the end of the relevant reporting period for reporting embedded emissions. The Commission should monitor the application of the rules pertaining to the possibility for operators to report a price based on the compliance units purchased, to ensure that this possibility is proportional to the ability for the independent person to certify the evidence of the effective price paid.

(29) Where that price takes the form of a tax, levy or fee paid directly by the operator, the evidence should include official records, in particular from tax authorities or other competent authorities, and should reflect any variations in the tax, levy or fee rate during the reporting period.

(30) To support the assessment carried out by the independent person of the type of eligible evidence, the Commission should publish guidance before the end of the year 2026, and update it regularly thereafter to indicate on a country-by-country basis the documentary evidence that could be considered to meet the evidence requirements set in this Regulation.

(31) Pursuant to Regulation (EU) 2023/956, national accreditation bodies are to accredit legal persons to carry out the verification of embedded emissions calculated on the basis of actual values. The certification of the carbon price effectively paid on embedded emissions in the scope of CBAM is an activity comparable to verification and which consists of a review of the scope of emissions covered under the carbon price mechanism, of the attribution of the carbon price mechanism's emissions to CBAM goods and the determination of the carbon price effectively paid for emissions embedded in CBAM goods. The certification of the carbon price is inextricably linked to the verification of embedded emissions. The integrity and quality of the certification are of crucial importance to ensure the reliability of the deduction of the carbon price effectively paid and of the financial adjustment paid by authorised CBAM declarants. To ensure that the task of certifying the carbon price evidence is performed by suitably qualified entities, the independent persons certifying the carbon price evidence should be required to obtain accreditation for a scope of accreditation relating to the certification of the carbon price effectively paid, and national accreditation bodies should be required to check that independent persons have the necessary competence for that purpose. This qualification will increase the quality of the certification and reduce the likelihood of penalties faced by authorised CBAM declarants due the surrendering of an incorrect number of CBAM certificates pursuant to Article 26 of Regulation (EU) 2023/956. It will also ensure that operators can rely on the same legal person for the verification of embedded emissions and the certification of the carbon price, streamline the application procedures for verification and certification, and simplify the design of the CBAM registry.

(32) By derogation, to ensure the availability of independent persons during the first two years subject to the certification of the carbon price effectively paid, and that national accreditation bodies have sufficient time to assess the technical accreditation requirements and to grant accreditation, CBAM verifiers should be granted on a temporary basis the possibility to carry out the certification without being required to obtain accreditation. CBAM verifiers have demonstrated their competence and knowledge in applying CBAM methodology and verification requirements as well as their independence.

(33) Certification activities carried out by CBAM verifiers in the context of this temporary possibility should be scrutinised by the Commission and competent authorities as part of the review of CBAM declarations referred to in Article 19 of Regulation (EU) 2023/956. Where a competent authority or the Commission, on the basis of the review of the certification work, have legitimate doubts in the correctness of the certification report, the status of independent person shall be revoked, without prejudice to the possibility for the CBAM verifier to apply for accreditation with a national accreditation body. The Commission should take stock, at the end of the year 2027, of the accreditation process of independent persons and of the availability of independent persons to match the demand for certification.

(34) To take account of internationally applicable standards and avoid any unnecessary duplication of procedures, account should be taken of best practices developed through the application of the relevant harmonised standards on validation and verification activities adopted by the European Committee for Standardisation following a request made by the Commission in accordance with Regulation (EU) No 1025/2012 of the European Parliament and of the Council ([6]). Independent persons should therefore be required to comply with certain harmonised standards as part of their certification activity, complemented by additional specific requirements on the certification of the carbon price effectively paid.

(35) To ensure the reliability of the certification, it is necessary to ensure that independent persons carry out their work in an independent manner and take measures to prevent situations where their independence could be compromised with regards to operators of third-country installations, CBAM competent authorities, the Commission, the competent authorities responsible for the regulation of the carbon price mechanism in the third country, or authorised CBAM declarants.

(36) To ensure the quality of certification, national accreditation bodies should assess as part of their accreditation and surveillance activities whether independent persons, including the members of the certification team, are meeting the competence requirements that are specific to the certification of the carbon price report. As part of their activities, national accreditation bodies should check whether independent persons receive all the information necessary to carry out the certification and that they carry out all necessary checks required for that purpose. National accreditation bodies should also check whether independent persons rely in an appropriate manner on the verification report on embedded emissions, on certification reports for precursors used but not produced at the installation, and on evidence provided by the authorities responsible for the carbon price mechanism.

(37) To be able to demonstrate that declared embedded emissions have been subject to a carbon price effectively paid, the independent person should access the necessary data. The certification process may include a site visit to the locations where the carbon price is calculated and the related evidence is stored, in particular when sufficient remote access to data and evidence is not available or when the risk of material misstatements is too high. The independent person should notify the operator of any misstatements or non-compliance identified so that they can be corrected. Where they remain uncorrected, the independent person should assess whether such misstatements or non-compliance, individually or when aggregated, have a material impact on the reported data.

(38) To support the independent person in assessing whether a misstatement or a non-compliance has a material impact on the total emissions reported for the carbon price mechanism or on the total carbon price attributed to a good, it is appropriate to determine a materiality level reflecting the balance between the complexity and novelty of the CBAM certification tasks and the accuracy of the calculations. To ensure synergies and harmonised approaches with the verification of embedded emissions, the percentage set for the materiality level should be aligned with the one applicable under Commission Implementing Regulation (EU) 2025/2546 ([7]).

(39) The certification should provide reasonable assurance that the carbon price reported in the operator's carbon price report is not materially misstated and that the operator's report can be relied upon, so as to ensure the reliability of the deduction of the carbon price effectively paid. To that end, independent persons should issue a certification

([6]) Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council (OJ L 316, 14.11.2012, p. 12, ELI: http://data.europa.eu/eli/reg/2012/1025/oj).

([7]) Commission Implementing Regulation (EU) 2025/2546 of 10 December 2025 on the application of the principles for verification of declared embedded emissions pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council (OJ L, 2025/2546, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2546/oj).

report that is sufficiently detailed to enable the national accreditation body to check that the certification has been carried out in accordance with the applicable requirements. The independent person should also maintain internal certification documentation containing the necessary information on the certification activities carried out.

(40) To ensure that only applicants with the necessary competence and knowledge to certify the carbon price effectively paid are accredited, rules should be laid down on the submission and assessment of applications for accreditation.

(41) To avoid duplication of processes and an excessive administrative burden while maintaining the robustness of the accreditation process, legal persons that are already accredited for a relevant group of activities under the CBAM pursuant to Commission Delegated Regulation (EU) 2025/2551 ([8]) or under the EU ETS pursuant to Commission Implementing Regulation (EU) 2018/2067 ([9]) should be able to apply for an extension of the scope of their accreditation to the certification of the carbon price effectively paid.

(42) To ensure that independent persons continue to meet the applicable qualification requirements, rules should specify the surveillance activities to be carried out by national accreditation bodies. Where surveillance shows that an independent person no longer meets those requirements, national accreditation bodies should have at their disposal appropriate administrative measures, such as the suspension, withdrawal or reduction of the scope of accreditation, in order to safeguard the integrity of the accreditation system.

(43) For the purpose of gaining practical experience in the certification work carried out in third countries under this Regulation, including on the applicable carbon price mechanisms and rebates or other forms of compensation, national accreditation bodies which have not yet opened accreditation for the certification of the carbon price effectively paid may, during the first two years subject to the certification of the carbon price effectively paid, carry out observation activities of the CBAM verifiers which they have accredited. Such observation activities are not to be considered an accreditation activity and national accreditation bodies are not to be considered as responsible for the oversight of the certification work.

(44) Regulation (EU) No 765/2008 of the European Parliament and of the Council ([10]) provides that competent authorities are to recognise the equivalence of the services provided by national accreditation bodies that have successfully undergone peer evaluation, and are to accept accreditation certificates and certification reports issued by independent persons accredited by those bodies. In order to avoid unnecessary duplication of assessments and ensure legal certainty, national accreditation bodies that have already successfully undergone or started such peer evaluation for the purpose of Delegated Regulation (EU) 2025/2551 before the date of application of this Regulation should be presumed to fulfil the relevant procedural requirements and should not be required to undergo a new peer evaluation under this Regulation.

(45) To ensure effective oversight of independent persons by national accreditation bodies, rules should be laid down on the exchange of information between independent persons and the national accreditation bodies that have accredited them, between the national accreditation bodies and the competent authorities of the Member States, and between competent authorities and the Commission.

([8]) Commission Delegated Regulation (EU) 2025/2551 of 20 November 2025 supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies (OJ L, 2025/2551, 22.12.2025, ELI: http://data.europa.eu/eli/reg_del/2025/2551/oj).

([9]) Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

([10]) Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: http://data.europa.eu/eli/reg/2008/765/oj).

(46) To ensure that information relating to the registration of independent persons in the CBAM registry pursuant to Article 10 of Commission Implementing Regulation (EU) 2024/3210 ([11]) is reliable and up-to-date, rules should be laid down requiring national accreditation bodies to inform the competent authorities of any accreditation of independent persons and of changes in the accreditation information.

(47) To support the review of the reduction in the total number of CBAM certificates on account of the carbon price effectively paid, national accreditation bodies and competent authorities should periodically exchange information, in particular on the activities planned for independent persons and the results of the controls carried out on those activities. The competent authorities should share that information with the Commission and other competent authorities via the CBAM registry. The competent authorities should also inform the national accreditation bodies of relevant findings of the review of CBAM declarations, using a standard electronic template, in order to support their accreditation activities.

(48) When personal data is processed in the context of the application of this Regulation, Regulation (EU) 2016/679 of the European Parliament and of the Council ([12]) and, where relevant, Regulation (EU) 2018/1725 of the European Parliament and of the Council ([13]) are to apply.

(49) The provisions of this Regulation relate to the yearly average carbon price effectively paid on greenhouse gas emissions released from 1 January 2026. This Regulation should therefore apply from 1 January 2026.

(50) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 29 July 2026.

(51) This Regulation shall be revised by December 2027 at the latest. The Commission should make all necessary efforts, in close collaboration with the Member States, to review and update where necessary the list of carbon price mechanisms with the view to cover as many carbon price mechanisms as possible.

(52) The CBAM Committee has delivered no opinion within the time limit laid down by its Chairman, in accordance with Article 5(4) of Regulation (EU) No 182/2011 of the European Parliament and of the Council ([14]),

([11]) Commission Implementing Regulation (EU) 2024/3210 of 18 December 2024 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry (OJ L, 2024/3210, 30.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3210/oj).

([12]) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj).

([13]) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of individuals with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

([14]) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

HAS ADOPTED THIS REGULATION:

CHAPTER I

SUBJECT MATTER AND DEFINITIONS

Article 1

Subject matter

This Regulation lays down detailed rules as regards:

(a) the determination of the carbon price effectively paid for the embedded emissions of each good, and the use of yearly default carbon prices for precursors and indirect emissions;

(b) the conversion into euro, at the yearly average exchange rate, of carbon prices expressed in a foreign currency;

(c) the calculation of the reduction in the number of CBAM certificates to be surrendered;

(d) the evidence required to demonstrate that the carbon price has been effectively paid;

(e) the ways in which rebates or other forms of compensation that reduce the carbon price effectively paid are to be taken into account when determining that carbon price;

(f) the qualifications of the independent person referred to in Article 9(2) of Regulation (EU) 2023/956 who certifies the evidence referred to in Article 7 (the 'independent person') and the conditions to ascertain that person's qualifications and independence.

Article 2

Definitions

For the purposes of this Regulation, the definitions laid down in Article 1 of Implementing Regulation (EU) 2025/2546, in Article 1 of Delegated Regulation (EU) 2025/2551, with the exception of points (3), and (8) to (12), and in Article 1 of, and Annex I to, Implementing Regulation (EU) 2025/2547 apply. The following definitions also apply:

(1) 'independent person' means a legal person that is certifying the carbon price report;

(2) 'certification' means the activities carried out by an independent person, in the framework of the certification procedures laid down in this Regulation and of the harmonised standard referred to in Article 10, paragraph 1, for the purpose of issuing a certification report referred to in Article 19;

(3) 'carbon price mechanism' means carbon tax, carbon fee or carbon levy, or an emissions trading system;

(4) 'scope of accreditation' means the CBAM activity group set out in Annex IV to this Regulation for which accreditation is sought or has been granted;

(5) 'baseline-and-credit emission trading system' means the form of emission trading system where a baseline is established as an emission limit under which no carbon price is due and tradable emission credits are issued to entities that emit less than the baseline, and where emissions credits must be purchased by entities emitting more than the baseline;

(6) 'reasonable assurance' means a high, but not absolute, level of assurance expressed positively in the certification opinion, as to whether the operator's carbon price report is free from material misstatement;

(7) 'level of assurance' means the degree of assurance the independent person provides on the certification report based on the objective of reducing the certification risk according to the circumstances of the certification engagement;

(8) 'misstatement' means an omission, misrepresentation or error in the operator's carbon price report;

(9) ‘material misstatement’ means a misstatement that, either individually or when aggregated with other misstatements, exceeds the materiality level or could, based on the expert judgement of the independent person, because of its size and nature, have an impact on the total effective carbon price reported or other relevant information;

(10) ‘materiality level’ means the quantitative threshold or cut-off point above which the independent person considers misstatements, either individually or when aggregated with other misstatements, to be material;

(11) ‘CBAM certification lead auditor’ means an auditor in charge of directing and supervising the certification team, who is responsible for performing and reporting on the certification of an operator’s carbon price report;

(12) ‘CBAM certification auditor’ means a member of a certification team who is responsible for conducting a certification of an operator’s carbon price report;

(13) ‘compliance unit’ means an allowance or credit issued within the framework of a regulated emissions trading system and used to meet compliance obligations under that system.

CHAPTER II

CONVERSION OF THE CARBON PRICE PAID INTO A CORRESPONDING REDUCTION IN THE NUMBER OF CBAM CERTIFICATES TO BE SURRENDERED

Article 3

Determination of the carbon price effectively paid for the embedded emissions of each good

1. The operator shall determine the carbon price effectively paid for the embedded emissions attributed to each good produced by the installation in accordance with the methodology set out in Annex I.

2. For the determination of the carbon price effectively paid, the operator shall take into account any rebate or other form of compensation specified in accordance with Article 9 and Annex I.

3. The reporting period for the determination of the carbon price effectively paid shall be the same as the reporting period referred to in the verification report pursuant to Article 6 of Implementing Regulation (EU) 2025/2546.

4. Where the embedded emissions are subject to different carbon price mechanisms, the carbon prices effectively paid under those mechanisms shall be aggregated for each good produced by the installation in accordance with point 7.3 of Annex I.

Article 4

Types of carbon price mechanisms

1. The carbon price mechanism under which the carbon price is effectively paid shall consist either in:

(a) an emissions trading system, including baseline-and-credit system; or

(b) a carbon tax, levy or fee, in the form of either:

  (1) a fuel-based carbon tax, levy or fee; or

  (2) a point-source carbon tax, levy or fee.

2. The carbon price mechanisms listed in Annex II shall be considered as meeting the definition set under paragraph 1.

3. Where a carbon price mechanism is not listed in Annex II, the Commission shall assess whether that mechanism meets the definition under paragraph 1 and, where applicable, consider the inclusion of that mechanism in Annex II through a revision of this Regulation.

The Commission shall organise as appropriate, including upon request from a competent authority, exchanges with competent authorities with the view to share information on carbon price mechanisms not listed in Annex II, assess risk factors and points for attention, and to ensure the uniform application of the rules under this Regulation.

Article 5

Use of default carbon prices for precursors and indirect emissions

1. For the purposes of determining the carbon price effectively paid for the embedded emissions of a precursor produced outside the installation, the operator may, in accordance with point 6.2 of Annex I, use the applicable default carbon price made available by the Commission pursuant to Article 9(5) of Regulation (EU) 2023/956.

2. For the purposes of determining the carbon price effectively paid for the indirect emissions of a good that is not listed in Annex II to Regulation (EU) 2023/956, the operator may, in accordance with point 3.2 of Annex I to this Regulation, use the applicable default carbon price made available by the Commission pursuant to Article 9(5) of Regulation (EU) 2023/956.

Article 6

Conversion of the carbon price into euro

1. The operator shall, in accordance with point 7.1 of Annex I, convert into euro the carbon price effectively paid for each good produced by the installation, using the yearly average exchange rate for the year of the reporting period referred to in Article 3, paragraph 3.

2. For that purpose, the operator shall use the yearly average exchange rates published by the Commission in accordance with paragraph 3.

3. For the purposes of paragraph 2, the Commission shall publish the yearly average exchange rates, using the exchange rates published by the European Central Bank or, where appropriate, by Eurostat. Where no yearly average exchange rate is available for a given currency, the Commission shall use the most reliable and publicly available information.

Article 7

Calculation of the reduction in the number of CBAM certificates to be surrendered

1. For each good *g*, the reduction in the number of CBAM certificates to be surrendered to account for the carbon price effectively paid shall be calculated in accordance with the following formula:

$$ReductionActualCarbonPrice_g = (€EFF_CP_g / Ref\ \ Price\ CBAM) \times Q_g$$

where:

— $ReductionActualCarbonPrice_g$ is the reduction in the number of certificates to be surrendered to account for the carbon price effectively paid;

— $€EFF_CP_g$ means the effective carbon price, expressed in euro per tonne of good or per MWh, as included in the certification report pursuant to Article 19;

— *Ref Price CBAM* means the yearly reference price of CBAM certificates, expressed in euro per tonne of CO_2e for the year of import;

— Q_g means the quantity of good *g* declared, expressed in tonnes or MWh.

2. For each good *g*, the reduction in the number of CBAM certificates to be surrendered to account for a default carbon price shall be calculated in accordance with the following formula:

$$ReductionDefaultCarbonPrice_g = (€DCP \times SEE_g / Ref\ Price\ CBAM) \times Q_g$$

where:

— $ReductionDefaultCarbonPrice_g$ is the reduction in the number of certificates to be surrendered to account for the carbon price effectively paid on good g reported based on a default carbon price;

— *€DCP* means the applicable default carbon price made available by the Commission pursuant to Article 9(5) of Regulation (EU) 2023/956, relevant for the good, expressed in euro per tonne of CO_2e;

— *SEEg* means the declared embedded emissions of the good, corresponding either to the actual specific embedded emissions, distinguishing between direct, indirect and precursors emissions where relevant, or to the default value used for the good, expressed in tonne of CO_2e per tonne or per MWh of good;

— *Ref Price CBAM* means the yearly reference price of CBAM certificates, expressed in euro per tonne of CO_2e for the year of import;

— Q_g means the quantity of good *g* declared, expressed in tonnes or MWh.

Where the declared embedded emissions are based on actual values, the formula shall apply to each relevant part of the embedded emissions of a good, including direct emissions, indirect emissions and emissions of precursors. Accordingly, the total reduction in the number of CBAM certificates per good shall be the sum of the reductions per direct emissions, indirect emissions and emissions of precursors.

3. For the purposes of paragraphs 1 and 2, the Commission shall calculate the yearly reference price of CBAM certificates as the average of the price of CBAM certificates published pursuant to Implementing Regulation (EU) 2025/2548 for a given year of import. That average shall be rounded to the nearest cent.

The Commission shall publish the yearly reference price in the CBAM registry.

Where the yearly reference price cannot yet be established based on all the quarterly or weekly prices of CBAM certificates published for a given year of import, the Commission shall calculate the yearly reference price as the average of the prices of CBAM certificates published during that year.

CHAPTER III

EVIDENCE OF THE CARBON PRICE EFFECTIVELY PAID

Article 8

Carbon price report

1. The operator shall draw up an operator's carbon price report on the basis of the methodology set out in Annex I, using the electronic template made available by the Commission via the CBAM registry and containing at least the information set out in Annex III.

2. Where the operator is registered in the CBAM registry pursuant to Article 10 of Regulation (EU) 2023/956, it shall transmit the operator's carbon price report to the independent person via that registry.

Where the operator is not registered in the CBAM registry, it shall transmit the operator's carbon price report to the independent person by other appropriate means.

3. The operator shall draw up the operator's carbon price report in English.

Article 9

Rebates and other forms of compensation

1. When preparing the operator's carbon price report, the operator shall identify and take into account either of the following rebates or other forms of compensation:

(a) a reduced rate under a carbon tax, levy or fee;

(b) any exemption of the emissions coverage in the carbon price mechanism, including:

(1) emissions associated with free allowances received by the operator;

(2) emissions that are below an emission intensity baseline under a baseline-and-credit emissions trading system; and

(3) emissions exempted from the application of the carbon tax, levy or fee;

(c) a refund in monetary value that partially or totally compensates the carbon price paid;

(d) any other rebate or form of compensation that is based on the parameters used in the methodology set out in Annex I to establish the effective carbon price paid on specific embedded emissions.

2. When identifying the rebates or other forms of compensation referred to in paragraph 1, the operator shall at least consider the types of rebates and other forms of compensation listed in Annex II.

3. By way of derogation from paragraph 1, where the installation subject to a carbon price mechanism benefits from a subsidy financed by the revenues generated by the carbon price mechanism and whose aim is to reduce the emissions of the installation, the value of the subsidy shall not be taken into account as a rebate or other form of compensation to establish the carbon price effectively paid, provided that all of the following conditions are fulfilled:

(a) The objective of the subsidy is to reduce greenhouse gas emissions as specified in the legislation applicable to the subsidies or financing programme granting the subsidies;

(b) The targeted emission reduction of the subsidies is verified during the application process and after the investment was realised;

(c) all installations subject to the carbon price mechanism are eligible to benefit from the subsidies irrespective of the price paid by each installation;

(d) all installations eligible to benefit from the subsidies are required to submit an application in order to obtain the subsidy;

(e) the decision of the authority responsible for granting the subsidies to each installation is public, and the subsidies amount are publicly disclosed; and

(f) the subsidy granted to the installation has led to a reduction of the emissions of the beneficiary installation, or the beneficiary installation has used the subsidy to take concrete measures to reduce the greenhouse gas emissions in line with the authorities' decision for granting the subsidy.

4. Where an operator of an installation subject to a carbon price mechanism is entitled to a rebate or other form of compensation but the operator is not able to provide evidence of the amount of rebate or other form of compensation to be deducted, the operator shall not be entitled to any deduction from the carbon price effectively paid.

However, where an operator of an installation subject to a carbon price mechanism is entitled to a rebate or other form of compensation whose amount is officially established by the relevant authority, or whose maximum amount can be ascertained by the independent person, but which has not yet been received by the operator, the officially established amount or the maximum amount of the rebate or other form of compensation that is due shall be taken into account in order to establish the carbon price effectively paid.

In addition, where an operator of an installation subject to a carbon price mechanism is entitled to a rebate or other form of compensation but can prove, based on formal written confirmation from the relevant authorities, that it has not requested it, or the request has been rejected, that rebate or other form of compensation shall not be taken into account in order to determine the carbon price effectively paid.

CHAPTER IV

QUALIFICATIONS OF THE INDEPENDENT PERSON AND CONDITIONS TO ASCERTAIN ITS QUALIFICATIONS AND INDEPENDENCE

SECTION 1

Qualifications and independence of independent persons

Article 10

Qualifications for independent persons

1. For the purpose of certifying the carbon price effectively paid on specific embedded emissions in accordance with Section 2 of this Chapter, and for the purposes of Article 9(5) of Regulation (EU) 2023/956, the independent person shall be accredited for the scope of accreditation relating to the certification of the carbon price effectively paid set out in Annex IV to this Regulation.

The independent person shall comply with the requirements laid down in this Regulation and in the harmonised standard EN ISO/IEC 17029:2019, Conformity Assessment – General principles and requirements for validation and verification bodies ([15]).

2. The independent person, or any part of the same legal entity, shall be independent from the following persons:

(a) the operator subject to the certification;

(b) the competent authority referred to in Article 11(1) of Regulation (EU) 2023/956;

(c) the Commission; and

(d) any competent authority of the third country, that is responsible for the regulation or supervision of a carbon price mechanism on which the determination of the carbon price effectively paid is based.

3. The independent person shall demonstrate, including to the national accreditation body, its continued competence, and ensure that the responsible CBAM certification lead auditor and CBAM certification auditors demonstrate their competence, in assessing the evidence of carbon price effectively paid on specific embedded emissions and in applying the requirements laid down in Section 2.

When demonstrating its continued competence, the independent person shall ensure that the CBAM certification lead auditor and the CBAM certification auditors meet the following requirements:

(a) knowledge of the applicable legal and technical requirements and procedures on accreditation, on certification activities and on the calculation and attribution of the carbon price pursuant to this Regulation, Regulation (EU) 2023/956, Implementing Regulation (EU) 2025/2547, and other applicable legislation, harmonised standards and guidelines;

(b) the ability to perform the activities related to the certification of an operator's carbon price report as required by this section;

(c) knowledge of and understanding of the sector specific technical monitoring and reporting aspects that are relevant for the group of activity set out in Annex IV to this Regulation;

(d) knowledge and understanding of the application and attribution of carbon price data to specific embedded emissions.

In addition the independent person shall ensure that the certification team has knowledge of the carbon price mechanism legislation and knowledge of requirements on rebates or other forms of compensation applicable to the carbon price mechanism to which the operator is subject.

([15]) Commission Implementing Decision (EU) 2020/1835 of 3 December 2020 on the harmonised standards for accreditation and conformity assessment (OJ L 408, 4.12.2020, p. 6, ELI: http://data.europa.eu/eli/dec_impl/2020/1835/oj).

Article 11

Temporary qualification for the reporting periods 2026 and 2027

1. By derogation from Article 10, paragraph 1, for the purpose of carrying out the certification of the carbon price reports for the reporting periods 2026 and 2027, a verifier accredited pursuant to Delegated Regulation (EU) 2025/2551 for the relevant group of activities listed in Annex I to that Regulation may also opt to become an independent person.

To this effect, the verifier shall submit a request to the competent authority via the CBAM registry to be assigned the requested role of independent person. As part of their request, the verifier shall confirm that they comply with the requirements laid down in this Regulation.

Upon validation of its request, the verifier shall notify the national accreditation body which granted the accreditation pursuant to Delegated Regulation (EU) 2025/2551.

2. The independent person that was assigned this role pursuant to paragraph 1 shall comply with the requirements laid down in this Regulation and with the harmonised standard referred to in Article 10, paragraph 1, including the requirements of independence and of continued competence.

3. The independent person that was assigned this role pursuant to paragraph 1 shall cease to be an independent person by 30 September 2028, and its role shall be automatically removed in the CBAM Registry, unless it has been granted accreditation for the activity group set out in Annex IV to this Regulation.

Where the independent person has been granted accreditation for the activity group set out in Annex IV to this Regulation, the competent authority shall, in accordance with Article 10 of Implementing Regulation (EU) 2024/3210, update the information accordingly.

4. Before 30 September 2028, the independent person that was assigned this role pursuant to paragraph 1 may submit a request to the competent authority, via the CBAM registry, to revoke the role granted under the first paragraph.

5. The competent authority shall revoke the role granted under the first paragraph in the following cases:

(a) the independent person has requested the revocation of its role of an independent person pursuant to paragraph 4;

(b) the national accreditation body suspended or withdrew the accreditation pursuant to Delegated Regulation (EU) 2025/2551;

(c) upon notification from a competent authority or the Commission which consider, as part of their review of CBAM declarations pursuant to Article 19(2) of Regulation (EU) 2023/956 and of the work carried out by the independent person, that there are legitimate doubts in the correctness of the certification report issued by the independent person.

6. The revocation of the role of independent person pursuant to paragraph 4 shall be without prejudice to the accreditation pursuant to Delegated Regulation (EU) 2025/2551 or to this Regulation.

SECTION 2

Obligations and operational requirements of independent persons

Article 12

Scope of the independent person's assessment of the carbon price report

During the certification, the independent person shall assess with reasonable assurance whether:

(a) the operator's carbon price report is complete and meets the requirements laid down in Annex III;

(b) the operator has acted in compliance with Regulation (EU) 2023/956 and Chapters II and III of this Regulation;

(c) a carbon price has effectively been paid on the specific embedded emissions laid down in the verified operator's emissions report;

(d) where applicable, any rebates or other forms of compensation have been received in relation to specific embedded emissions;

(e) the operator's carbon price report is free from material misstatements.

For the purposes of point (e), the independent person shall obtain clear and objective evidence from the operator to support the carbon price data, taking into account all information included in the evidence of carbon price paid, the attribution of carbon price data to specific embedded emissions included in the verified operator's emissions report and the evidence of rebates or other forms of compensation received related to specific embedded emissions.

Article 13

Information to be requested from operators

1. For the purposes of assessing whether the operator's carbon price report is free from material misstatements and complies with this Regulation, the independent person shall obtain from the operator at least the following information unless this information is already available to the independent person as a result of a verification process in accordance with Article 8 of Regulation (EU) 2023/956:

(a) the latest version of the operator's monitoring plan, elaborated in accordance with point A.5 of Annex II to Implementing Regulation (EU) 2025/2547;

(b) relevant documentation or description of the installation, procedures and processes or flowcharts prepared and kept up-to-date outside the monitoring plan, including a description of the operator's data flow activities, and its control system;

(c) if applicable, a record of all changes made to the installation, changes to the monitoring plan and changes affecting carbon price data since the last certification;

(d) the operator's emissions report pursuant to Article 10 of Implementing Regulation (EU) 2025/2547 and the corresponding verification report pursuant to point 2.17 of Annex II to Delegated Regulation (EU) 2025/2551, for the reporting period referred to in Article 3, paragraph 3 of this Regulation;

(e) the operator's carbon price report for the reporting period referred to in Article 3(3);

(f) the certification report for the reporting period preceding the reporting period referred to in Article 3, paragraph 3, if not certified by the same independent person;

(g) if applicable, the operator's carbon price report and the corresponding certification report relating to precursors used but not produced at the installation;

(h) the operator's emissions report under the carbon price mechanism or other information stating the emissions covered by the carbon price and, if applicable, the corresponding verification report or relevant correspondence with the authority responsible for confirming the reported emissions under the carbon price mechanism;

(i) where applicable, information on how the operator has corrected non-compliance with this Regulation or addressed recommendations for improvement that were reported in the certification report concerning the reporting period preceding the reporting period referred to in Article 3, paragraph 3;

(j) evidence of the carbon price paid pursuant to Section 3.5 of Annex I;

(k) evidence of any applicable rebate or other form of compensation pursuant to Article 9, and Section 3.5 and Section 5.3 of Annex I, and at least of the following:

  (1) the level or value under each rebate or other form of compensation;

  (2) that the subsidies referred to in Article 9, paragraph 3, meet the conditions set out in that Article;

  (3) any applicable derogation pursuant to Article 9, paragraph 4, subparagraphs 2 and 3;

(l) evidence of the applicable reporting period and the attribution of carbon price data to goods in accordance with Section 4.3 of Annex I.

The operator shall provide the independent person with the requested information.

2. The operator shall submit to the independent person the final authorised and internally validated carbon price report. The independent person shall not issue the certification report unless the independent person has obtained that report.

Article 14

Certification of data on the carbon price effectively paid

1. The independent person shall certify the data needed to determine the carbon price effectively paid on specific embedded emissions by assessing the attribution of carbon price data and applying detailed testing of the data, including by tracing the data back to the primary data source, cross-checking data with external data sources, performing reconciliations, checking thresholds regarding appropriate data and carrying out recalculations.

2. As part of the data certification referred to in paragraph 1, the independent person shall at least check the following aspects and shall, where those checks indicate misstatements or non-compliance, act in accordance with Article 17:

(a) whether the carbon price mechanism or carbon price mechanisms which are listed in the carbon price report are a carbon price mechanism meeting the conditions in Article 4;

(b) whether the embedded emissions were subject to a carbon price from a carbon price mechanism and, if applicable, rebates or other forms of compensation were received in accordance with applicable legislation for that carbon price mechanism;

(c) whether there is sufficient evidence, in accordance with the requirements laid down in Annex I, of a carbon price paid and rebates or other forms of compensation received;

(d) whether the application of the attribution of carbon price data to each good has been done in accordance with Annex I;

(e) the validity of the information that is used for the attribution of carbon price data and rebates or other compensation received to the verified reported embedded emissions;

(f) evidence of the carbon price paid and rebates or other form of compensation received in relation to the total reported emissions under the carbon price mechanism;

(g) where the carbon price data is based on an emissions trading system, the consistency of the operator's emissions reported and confirmed under that emissions trading system with evidence of corresponding compliance units surrendered under that emissions trading system;

(h) where the carbon price data is based on an emissions trading system and allowances were allocated for free, consistency of the quantity of those allowances allocated for free and regulatory decisions in which those allowances were issued to the operator;

(i) where the carbon price data is based on an emissions trading system and the carbon price is based on individual compliance units purchased or a fixed price against which compliance units are purchased, the evidence of the quantity of compliance units purchased and the price of their purchase in the operator's financial records;

(j) where compliance units are surrendered under the emissions trading system or carbon tax, levy or fee to meet compliance obligations, whether those compliance units meet the conditions set out in Annex I;

(k) where the carbon price data are based on a carbon tax, levy or fee, the consistency between the quantity of emissions from goods or fuel that is subject to a carbon tax, levy or fee and the evidence of the carbon tax, levy or fee that was actually paid on those emissions, including contractual agreements with fuel suppliers, invoices and regulatory evidence of the tax, levy or fee paid;

(l) the consistency between the total rebates or other forms of compensation reported and supporting evidence, and the consistency between the attributed emissions under the carbon price mechanism and the embedded emissions in the operator's emissions report.

Article 15

Conditions for the independent person's reliance on external verification and certification for the attribution of carbon price data

1. For the purposes of checking the correct attribution of carbon price data to embedded emissions, the independent person shall confirm that the verification report provided by the operator pursuant to Article 13, paragraph 1, point (d), meets all the following conditions:

(a) at the time the verification report was issued, the entity carrying out the verification activities was a verifier with a valid accreditation certificate, containing the scope of accreditation required to perform the verification and for which no administrative measures pursuant to Article 9 of Delegated Regulation (EU) 2025/2551 applied;

(b) the opinion statement contained in the verification report indicates that the operator's emissions report is verified as satisfactory;

(c) the verification report covers the reporting period during which the goods subject to the certification of the carbon price were produced.

Where the independent person cannot confirm that the verification report meets the conditions laid down in the first subparagraph, the independent person shall not certify the operator's carbon price report.

2. Where certified carbon price data are attributed to embedded emissions of a precursor used but not produced at the installation, the independent person shall take into account the information laid down in the certification report of the installation producing the precursor only if all the following conditions are met:

(a) at the time the certification report was issued, the entity carrying out the certification was a independent person with a valid accreditation certificate, containing the scope of accreditation required to perform the certification of the carbon price effectively paid and for which no administrative measures pursuant to Article 27 applied;

(b) the opinion statement contained in the certification report indicates that the operator's carbon price report is certified as satisfactory;

(c) the certification report of the installation producing the precursor covers the same reporting period as the one specified in the verification report referred to in paragraph 1.

Where the independent person cannot take into account the information laid down in the certification report of the installation producing the precursor, the independent person may ask the operator to apply the relevant default carbon price referred to in Article 5 for that precursor.

3. For the purposes of checking the validity of the information used for the attribution of carbon price data as referred to in Article 14, paragraph 2, point (e), the independent person shall rely on the emissions data and carbon price data as reported and confirmed under the relevant carbon price mechanism where any of the following, depending on the type of carbon price mechanism, applies:

(a) where a carbon price mechanism requires third-party evaluation of the carbon price emissions, all of the following conditions are met:

  (1) the reported emissions data are verified by an independent entity authorised by the regulator or accredited by a third-country accreditation body to perform such verification in accordance with recognised standards applicable to greenhouse gas verification;

  (2) the person or entity that has independently evaluated the reported emissions data has a valid authorisation or accreditation certificate and the authorisation or accreditation is not withdrawn or suspended at the time of the issuance of the verification opinion statement;

  (3) the reported emissions data are evaluated as satisfactory and the corresponding evaluation confirms that the scope of the evaluation covers all relevant data streams;

(b) where the carbon price mechanism requires a check by the authority responsible for the management of the system instead of a verification, the operator provides a formal acceptance communication from the competent authority confirming that such a check was carried out and the emissions report was accepted.

Where the independent person cannot take into account the emissions data in accordance with this subparagraph, the independent person shall certify the operator's carbon price report as unsatisfactory in accordance with Article 19, paragraph 1, point (b).

Article 16

Access to the necessary data

The independent person shall conduct interviews and be granted access to the necessary data to collect sufficient information and evidence enabling the independent person to conclude whether the operator's carbon price report is free from material misstatements.

Where justified based on the independent person's analysis carried out in accordance with the harmonised standard referred to in Article 10, paragraph 1, the independent person may decide to conduct a physical site visit of the location or locations where the process of attribution of carbon price data to specific embedded emissions is defined and where the evidence of carbon price effectively paid is stored.

Article 17

Addressing misstatements and non-compliance

1. Where the independent person identifies misstatements or any failure to comply with this Regulation during the certification, it shall without delay inform the operator thereof and request the operator to correct the identified misstatements or non-compliance. The operator shall correct the misstatements or non-compliance identified.

2. The independent person shall document in its internal certification documentation all misstatements or non-compliance that have been corrected by the operator during the certification and shall mark them as resolved.

3. Where the operator does not correct the misstatements or non-compliance, the independent person shall, before issuing the certification report in accordance with Article 19, request the operator to explain the main causes of the misstatements or non-compliance and the reasons for not making the requested corrections.

4. The independent person shall determine whether the uncorrected misstatements, individually or when aggregated with other misstatements, have an impact on the total carbon price effectively paid reported for each good. In assessing the materiality of misstatements, the independent person shall consider the size and nature of the misstatements and the particular circumstances of their occurrence.

The independent person may consider misstatements as material even if they, individually or when aggregated with other misstatements, are below the materiality level laid down in Article 18, where such consideration is justified by the size and nature of the misstatements and the particular circumstances of their occurrence.

5. If the operator does not correct the non-compliance in accordance with paragraph 1 before the independent person issues the certification report, the independent person shall assess whether the uncorrected non-compliance has an impact on the total carbon price effectively paid reported for each good and whether that leads to a material misstatement.

Article 18

Materiality level

When assessing misstatements in the reported data for the reporting period subject to certification, the independent person shall apply a materiality level for each tonne of the relevant good, or in the case of imported electricity for each MWh, identified by its Combined Nomenclature (CN) code. That materiality level shall be 5 % of the total carbon price effectively paid attributed to that good.

Article 19

Certification report

1. On the basis of the information collected, the independent person shall certify the operator's carbon price report. The certification report shall include one of the following opinion statements:

(a) the operator's carbon price report is certified as satisfactory where it is free from material misstatements and the carbon price on the verified embedded emissions has been effectively paid;

(b) the operator's carbon price report is certified as unsatisfactory where at least one of the following applies:

(1) it contains material misstatements that were not corrected before issuing the certification report;

(2) the independent person has not been able to obtain sufficient evidence;

(3) there is insufficient clarity to state with reasonable assurance that the operator's carbon price report is free from material misstatements.

2. From 1 February 2027, the independent person shall issue the certification report in the CBAM registry.

3. Where the operator is registered in the CBAM registry pursuant to Article 10 of Regulation (EU) 2023/956, the certification report shall be transmitted to the operator via the CBAM registry.

4. Where the operator is not registered in the CBAM registry, the independent person shall export from the CBAM registry and transmit the certification report in its original standard software format to the operator via other means. The independent person shall also provide the operator with a copy of the certification report in a standardised electronic format widely accepted for digital documents, for information purposes only.

5. The certification report shall be prepared on the basis of the electronic template made available by the Commission.

6. The electronic template referred to in paragraph 5 shall contain at least the information set out in Annex V.

7. The independent person shall not issue the certification report where there is already a certification report covering the same reporting period for the same installation.

8. At the operator's request, the independent person may issue a revised version of a certification report, superseding the previous version, to correct an error or to account for new evidence or information discovered after its issuance.

9. The independent person shall draw up the certification report in English.

Article 20

Internal certification documentation

1. The independent person shall prepare and compile internal certification documentation containing at least the following information:

(a) the results of the certification;

(b) the information received from the operator pursuant to Article 13;

(c) the strategic analysis, risk analysis and certification plan;

(d) sufficient information to support the opinion statement in the certification report, including justifications for assessments on whether or not the misstatements were material.

2. The internal certification documentation referred to in paragraph 1 shall be drafted in such a manner that the national accreditation body is able to assess whether the certification has been performed in accordance with this Regulation.

3. The independent person shall keep the internal certification documentation for as long as is necessary to allow for a review of CBAM declarations that have been submitted.

4. The independent person shall, upon request, give the Commission and competent authorities access to the internal certification documentation and other relevant information to facilitate an evaluation of the certification. The independent person shall provide access to that documentation via the CBAM registry, unless otherwise requested, within 30 calendar days of the request.

SECTION 3

Accreditation and supervision of independent persons and cooperation between authorities

Article 21

Application for accreditation

1. An applicant that is established under the national law of a Member State shall submit an application for accreditation to the national accreditation body of that Member State for the scope of accreditation set out in Annex IV.

However, the applicant shall submit its application for accreditation to a national accreditation body of any other Member State that grants accreditation for the scope of accreditation set out in Annex IV in any of the following situations:

(a) where the Member State of establishment has decided not to establish a national accreditation body and has not had recourse to the national accreditation body of another Member State;

(b) where the national accreditation body referred to in the first subparagraph does not perform accreditation for the scope of accreditation set out in Annex IV;

(c) where the national accreditation body referred to in the first subparagraph has not successfully undergone peer evaluation in respect of the activity groups for which accreditation is sought.

2. An applicant that is not established under the national law of a Member State shall submit an application for accreditation to a national accreditation body of any Member State that provides accreditation for the scope of accreditation set out in Annex IV.

3. Together with the application, the applicant referred to in paragraphs 1 and 2 shall make available to the national accreditation body at least the following documents:

(a) a description of the applicant's competence to carry out the certification in accordance with this Regulation and the harmonised standard referred to in Article 10, paragraph 1;

(b) a description of the process for ensuring independence, including relevant records on the impartiality and independence of the applicant and its personnel;

(c) the list of the technical experts and key personnel involved in the certification of operators' carbon price reports;

(d) a description of the quality management system set out in the harmonised standard referred to in Article 10, paragraph 1, including elements concerning the internal certification documentation;

(e) relevant records to demonstrate compliance with this Regulation, including as regards the competence and impartiality of the applicant's personnel;

(f) if applicable, any relevant evidence of proven competence in applying the international standard referred to in Article 10, paragraph 1, as recognised by a national accreditation body or a third-country accreditation body.

4. After receipt of the application for accreditation, the national accreditation body may ask the applicant to submit any other information which the national accreditation body considers necessary for the assessment of the application.

The national accreditation body may ask the applicant that is not established under the national law of a Member State to provide information confirming that the national accreditation body may carry out accreditation activities in the country of establishment of the applicant.

5. Where a national accreditation body providing accreditation services under this Regulation is unable to carry out the accreditation of an applicant that is not established under the national law of a Member State, it shall provide the applicant, without undue delay after receipt of their application for accreditation, with a duly justified reply outlining the reasons for not carrying out the accreditation and providing a list of national accreditation bodies which may be able to undertake the accreditation process.

6. The body that is recognised as the organiser of peer evaluation referred to in Article 29 shall facilitate the exchange of information between national accreditation bodies by maintaining a list of national accreditation bodies providing accreditation services under the CBAM and of national accreditation bodies which may be able to undertake the accreditation process for applicants that are not established under the national law of a Member State.

Article 22

Scope of assessment by national accreditation bodies

The national accreditation body referred to in Article 3(32) of Regulation (EU) 2023/956 shall assess whether the legal person applying for accreditation ('the applicant') or the independent person fulfils both of the following conditions:

(a) it is qualified to certify operators' carbon price reports in accordance with this chapter;

(b) it is carrying out certification in accordance with this chapter.

Article 23

Assessment of applications for accreditation and decision to grant accreditation

1. When preparing the assessment of applications for accreditation, the national accreditation body shall do all of the following:

(a) review the information supplied by the applicant pursuant to Article 21, paragraph 3;

(b) carry out an on-site visit of the premises of the applicant to review a representative sample of the applicant's internal certification documentation;

(c) witness the performance of, and assess the competence of, a representative number of the applicant's staff involved in certifying operators' carbon price reports to ensure that they operate in accordance with this Regulation.

2. During the assessment, the national accreditation body shall take into account all of the following:

(a) the complexity of the accreditation scope covered by the application;

(b) the geographical areas in which the applicant is carrying out or planning to carry out certification;

(c) whether the applicant is accredited for a scope of accreditation pursuant to Regulation (EU) 2023/956.

The national accreditation body may also consider any relevant evidence provided by the applicant, pursuant to Article 21, paragraph 3, point (f).

3. The national accreditation body may conclude an agreement with an accreditation body established in a third country to delegate part of the assessment activities referred to in paragraph 1 to that accreditation body with regards to applicants established under the national law of that accreditation body. The national accreditation body shall remain responsible for the accreditation of the applicant.

4. The national accreditation body shall report its findings and any non-compliance to the applicant and shall request a response.

5. The applicant shall take corrective action to address any non-compliance reported pursuant to paragraph 3 and shall submit, within a time set by the national accreditation body, a response indicating the action it has taken, or plans to take, to resolve that non-compliance.

6. The national accreditation body shall review the response submitted by the applicant pursuant to paragraph 4.

7. Where the national accreditation body finds the applicant's response or the action taken to be insufficient or ineffective, it shall require the applicant to submit further information or take further action, and may request evidence of, or carry out a follow-up assessment to assess, the actual implementation of that action.

8. Where the national accreditation body decides to grant or renew an accreditation or to extend the scope of an accreditation, it shall issue an accreditation certificate to that effect.

The accreditation certificate shall be valid for a period not exceeding five years from the date of its issue.

Article 24

Extension of scope

1. A verifier accredited pursuant to Delegated Regulation (EU) 2025/2551 for an activity group listed in Annex I to that Regulation or an applicant accredited pursuant to Implementing Regulation (EU) 2018/2067 for the relevant group of activities listed in Annex I to that Regulation may apply for an extension of the scope of its accreditation to the group of activity set out in Annex IV to this Regulation.

2. The national accreditation body shall, in response to an application pursuant to paragraph 1 for an extension of the scope of a granted accreditation, determine whether the requirements set out in Article 22 are met for the requested extension of the scope of its accreditation.

Article 25

Annual surveillance

The national accreditation body shall carry out annual surveillance of each independent person to which it has issued an accreditation certificate. That surveillance shall comprise at least the following:

(a) an on-site or virtual office assessment of the independent person;

(b) witnessing the performance of, and assessing the competence of, a representative number of the independent person's staff in accordance with Article 23, paragraph 1, point (c).

Article 26

Complaints

Where the national accreditation body has received a complaint concerning an independent person that it has accredited from any competent authority, from the Commission, from the operator or from any other interested party, the national accreditation body shall, no later than three months from the date of receipt of the complaint, do all of the following:

(a) assess the validity of the complaint;

(b) ensure that the independent person concerned is given the opportunity to submit its observations;

(c) take appropriate actions to address the complaint;

(d) record the complaint and action taken;

(e) respond to the complainant.

Article 27

Suspension and reduction of the scope of accreditation and withdrawal of accreditation

1. Without prejudice to paragraphs 2, 3 and 4, the national accreditation body may suspend, reduce the scope of or withdraw an accreditation of an independent person, where the independent person does not meet the requirements set out in this Regulation.

2. The national accreditation body shall suspend, reduce the scope of, or withdraw an accreditation where the independent person so requests.

3. The national accreditation body shall suspend or reduce the scope of an accreditation where the independent person has done any of the following:

(a) committed a serious breach of the requirements set out in this Regulation;

(b) persistently and repeatedly failed to meet the requirements set out in this Regulation;

(c) breached any other specific terms and conditions laid down by the national accreditation body.

4. The national accreditation body shall withdraw the accreditation of an independent person where any of the following applies:

(a) the independent person has failed to remedy the shortcomings that constituted the grounds for a decision to suspend the accreditation;

(b) a member of the management of the independent person, or a member of the independent person's staff involved in certification, has been found guilty of fraud;

(c) the independent person has intentionally provided false information or has intentionally concealed information.

5. The national accreditation body may suspend or withdraw an accreditation of an independent person where the national accreditation body finds that it is no longer able to carry out accreditation activities in the country of establishment of the applicant.

Article 28

Observation activities

1. The national accreditation body may decide to carry out observation activities of verifiers which have become independent persons pursuant to Article 11, paragraph 1, for the purpose of gaining experience of accreditation activities under this Regulation prior to performing accreditation for the scope of accreditation set out in Annex IV.

2. The national accreditation body may only carry out observation activities if all of the following conditions are met:

(a) the national accreditation body does not perform accreditation for the scope of accreditation set out in Annex IV;

(b) at least one independent person has notified the national accreditation body that it has become an independent person pursuant to Article 11, paragraph 1.

3. The observation activities may cover any of the activities that the national accreditation body would carry out under this Regulation for the accreditation of an independent person, including the submission of the annual work programme and of the management report referred to in Article 32 and the notification under Article 35.

The national accreditation body shall transmit to the relevant independent persons, under reasonable notice, the list of observation activities that it intends to carry out.

Article 29

Peer evaluation and mutual recognition

1. National accreditation bodies shall subject themselves to regular peer evaluations by the body recognised as the organiser of peer evaluation under Regulation (EC) No 765/2008.

2. Where the outcome of the peer evaluation is unsatisfactory, the national accreditation body shall cease to carry out activities and to provide services under this Regulation until a satisfactory outcome of peer evaluation is reached.

3. Where a national accreditation body has successfully undergone a peer evaluation in accordance with Delegated Regulation (EU) 2025/2551 or has been granted an exemption from the requirement to undergo a new peer evaluation pursuant to Article 27, paragraph 4 of that Delegated Regulation, the national accreditation body shall not be required to undergo a new peer evaluation under this Regulation.

The exemption from the requirement to undergo a new peer evaluation shall apply for a period of up to four years from the date on which the body recognised as the organiser of peer evaluation under Regulation (EC) No 765/2008 notifies its decision to the national accreditation body.

4. Pending completion of the peer evaluation process, Member States shall recognise the accreditation certificates and the certification reports of independent persons accredited by that national accreditation body as valid. They shall do so provided that the national accreditation body fulfils at least one of the following conditions:

(a) it has been granted the exemption referred to in paragraph 3;

(b) a peer evaluation of it has been initiated.

Article 30

Information exchange and cooperation

Where the national accreditation body provides accreditation services for the scope of accreditation set out in Annex IV, the Member State in which the national accreditation body is located shall establish an effective exchange of information and cooperation between that national accreditation body and the competent authority.

Article 31

Information exchange on accreditation certificates and administrative measures

1. The national accreditation body shall, without delay, provide the competent authority of the Member State in which it is established with all relevant information necessary for the registration of the independent person in the CBAM registry and for any subsequent update of that registration pursuant to Article 10 of Implementing Regulation (EU) 2024/3210. That information shall include at least the following:

(a) any decision to grant an accreditation, or any decision to renew or extend the scope of that accreditation;

(b) any decision pursuant to Article 27 to suspend, reduce the scope of, or withdraw an accreditation, and any decision on appeal which reverses such a decision;

(c) any revocation of a decision to suspend an accreditation.

2. The competent authority referred to in paragraph 1 shall register in the CBAM registry, and keep up to date, the information on independent persons received in accordance with paragraph 1.

3. The Commission shall publish the information referred to in paragraph 1 in an interoperable format.

Article 32

Accreditation work programme and management report

1. The national accreditation body shall include in the accreditation work programme referred to in Article 21(1) of Delegated Regulation (EU) 2025/2551 a list of independent persons it has accredited. For each independent person, that list shall contain the following information:

(a) the activities that the national accreditation body has planned for the independent person, including surveillance and reassessment activities;

(b) the anticipated time and place of the certification, indicating whether a physical or virtual site visit will be conducted;

(c) the dates of anticipated witnessing audits to be performed by the national accreditation body to assess the independent person, including the name and identification details of the operators and of the installations to be visited during the witnessing audits.

2. When any of the information referred to in paragraph 1 changes, the national accreditation body shall submit to the competent authority an updated work programme within the time limit set out in Article 21(1), second subparagraph of Delegated Regulation (EU) 2025/2551.

3. The national accreditation body shall include in the management report referred to in Article 21(2) of Delegated Regulation (EU) 2025/2551, for each independent person it has accredited, at least the following information:

(a) the accreditation details of the independent person, including the scope of its accreditation;

(b) any changes to the scope of accreditation of the independent person;

(c) summarised results of surveillance and reassessment activities carried out by the national accreditation body;

(d) summarised results of extraordinary assessments that have taken place, including reasons for initiating such extraordinary assessments;

(e) any complaints filed against the independent person since the last management report and the action taken by the national accreditation body in relation to such complaints;

(f) details of the action taken by the national accreditation body in response to the information shared by the competent authority pursuant to Article 34, unless the national accreditation body has considered the information as a complaint within the meaning of Article 26.

Where the national accreditation body notified an applicant for accreditation, in accordance with Article 21, paragraph 5, that it was unable to undertake the accreditation process, the national accreditation body shall include in the management report referred to in paragraph 3 a list of applicants, including their name, country of establishment and the scope of accreditation sought.

Article 33

Information exchange between competent authorities and the Commission

1. Competent authorities shall, without delay, make available via the CBAM registry to the other competent authorities and to the Commission the information on independent persons included in the accreditation work programme and the management report referred to in Article 32.

2. Where the competent authority or the Commission carries out a review of the CBAM declaration pursuant to Article 19(2) of Regulation (EU) 2023/956, they shall make available to the other competent authorities, and where applicable to the Commission, via the CBAM registry, information on the initiation and the results of that review, insofar as they relate to the work carried out by the independent person.

Article 34

Information from the competent authority to the national accreditation body and professional secrecy

1. The competent authority of the Member State in which the national accreditation body is established shall, on a regular basis and at least once a year, communicate to the national accreditation body that has accredited the independent person at least the following information:

(a) the relevant results of checks on the evidence demonstrating that the carbon price has been effectively paid, and on the certification report, including any identified non-compliance of the independent person with this Regulation;

(b) any complaints received by the competent authority concerning that independent person.

2. For the purposes of paragraph 1, the competent authority shall use the electronic template made available by the Commission.

3. Where the competent authority receives a complaint concerning an independent person accredited by a national accreditation body of another Member State, the competent authority shall communicate the complaint to that national accreditation body.

4. Where the information referred to in paragraphs 1 and 3 shows that a competent authority or the Commission has identified a failure by the independent person to comply with this Regulation, the national accreditation body shall treat the communication of that information as a complaint lodged by the competent authority concerning that independent person in accordance with Article 26.

5. Where the national accreditation body receives information relating to an operator's carbon price report or a certification report, that information shall be subject to professional secrecy. The national accreditation body shall not disclose that information to any other person or authority, except where disclosure is required under Union or national law.

Article 35

Notification by independent persons

1. By 15 November of each year, independent persons shall submit to the national accreditation body that has accredited them the following information for the next calendar year:

(a) the planned time and place of the certifications they are to carry out, indicating whether a physical or virtual site visit will be conducted;

(b) the name and identification details of each operator whose carbon price reports are subject to their certification, and the identification details of the installations concerned;

(c) the names of the members of the certification team and the scope of the accreditation covering the operator's activities.

2. Where any of the information referred to in paragraph 1 changes, independent persons shall notify the national accreditation body of those changes within a period agreed with that body.

3. Independent persons shall, without delay, notify the national accreditation body of any significant changes concerning their status or operation that might affect their accreditation.

CHAPTER V

FINAL PROVISIONS

Article 36

Entry into force and application

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 apply from 1 January 2026.

It shall be revised in 2027 at the latest.

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

Done at Brussels, 5 November 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Methodology for the calculation of the carbon price effectively paid for the embedded emission

This Annex lays down methods for attributing the carbon price effectively paid for the specific embedded emissions in goods.

1. DEFINITIONS

For the purposes of this Annex, and of Annexes II and III, the following definitions apply:

(1) 'CPM emissions' means emissions reported and confirmed under the carbon price mechanism;

(2) 'rebate or other forms of compensation on emissions' means the share of the CPM emissions compensated by rebates or other forms of compensation;

(3) 'carbon tax' means a carbon tax, levy or fee, under the form of a point source carbon tax or fuel-based carbon tax set by the third-country authorities;

(4) 'point source carbon tax' means a direct tax, levy or fee levied on greenhouse gas emissions that originate from a specific, identifiable source;

(5) 'fuel-based carbon tax' means a direct tax, levy or fee levied on the carbon content of fossil fuel supply whose emissions are released during the production of goods;

(6) 'CPM reporting period' means the period that is applicable to the monitoring and reporting of the CPM emissions;

(7) 'carbon credit' means a credit issued by a crediting mechanism representing an emission reduction or removal of greenhouse gas emissions from the atmosphere, which is generated by a mitigation activity and implemented in operations whose emissions are not covered by the carbon price mechanism;

(8) 'international carbon credit' means a carbon credit related to a mitigation activity implemented in a country other than the country of production of a good.

2. ATTRIBUTION STEPS IN THE METHODOLOGY

The carbon price effectively paid on specific embedded emissions for goods shall be attributed by carrying out the following consecutive steps:

(a) determine the carbon price paid per tonne of CPM emissions, expressed in euro per tCO_2e, in accordance with section 3, for each carbon price mechanism covering greenhouse gas emissions released during the production of goods;

(b) attribute the CPM emissions to each good, in accordance with section 4, for each carbon price mechanism covering greenhouse gas emissions released during the production of goods;

(c) attribute the rebate or other forms of compensation on emissions to each good, in accordance with section 5, for each carbon price mechanism covering greenhouse gas emissions released during the production of goods;

(d) attribute the carbon price effectively paid to specific embedded emissions and determine data points that are necessary for the CBAM declarant, in accordance with section 6, for each carbon price mechanism covering greenhouse gas emissions released during the production of goods;

(e) convert the carbon price effectively paid to euro and aggregate the total carbon price effectively paid on specific embedded emissions, in accordance with section 7.

Where this Annex specifies the evidence supporting the carbon price effectively paid, that evidence shall pertain to the specific installation producing goods, including when the carbon price is paid by an entity subject to a carbon price mechanism applying to several installations.

3. DETERMINATION OF THE APPLICABLE CARBON PRICE PER TONNE OF EMISSIONS, BASED ON THE FORM OF THE CARBON PRICE MECHANISM

For each carbon price mechanism covering greenhouse gas emissions associated with the production of goods, a carbon price per tonne of emissions shall be determined.

Where CPM emissions cover direct emissions, the carbon price per tonne of direct emissions (CP_{DIR}) shall be determined as specified in sections 3.1 and 3.3.

Where CPM emissions cover indirect emissions, the carbon price per tonne of indirect emissions (CP_{IND}) shall be determined as specified in sections 3.2 and 3.3.

Where CPM emissions cover both direct and indirect emissions, the carbon price shall be established per tonne of direct emissions or indirect emissions separately.

Where rebates or other forms of compensation takes the form of a refund in monetary value, the corresponding reduction of the carbon price shall be established as specified in section 3.4.

3.1. **Determination of the carbon price associated with direct emissions**

Where the carbon price applies to direct emissions of the installation that is subject to an emissions trading system or a point source carbon tax, the carbon price on direct emissions shall be established based on the following equation:

$$CP_{DIR} = CP/EM_CPM_{DIR} \qquad \text{(equation 1)}$$

Where:

— CP_{DIR} is the carbon price per tonne of CPM emissions associated with direct emissions of the installation producing goods, expressed as price per tonne of CO_2e;

— CP is the total carbon price paid by the operator on direct emissions for the relevant CPM reporting period, expressed in the jurisdiction's local currency unit;

— EM_CPM_{DIR} is the total CPM emissions associated with direct emissions for the relevant CPM reporting period, expressed as tonne of CO_2e.

Where the carbon price applies to emissions of imported electricity (as a CBAM good), the carbon price may be established by using the relevant default carbon price made available by the Commission or based on an actual carbon price when the reporting of embedded emissions is established based on actual values, consistent with the emission factor for the imported electricity determined on the basis of actual emissions reported in the emissions report, in accordance with section 1 of Annex IV to Implementing Regulation (EU) 2025/2547.

Where the carbon price applies to a fuel-based carbon price mechanism, section 3.3.3 shall apply.

3.2. **Determination of the carbon price associated with indirect emissions**

Where the carbon price applies to indirect emissions of the installation, the carbon price on indirect emissions shall be established based on an annual average carbon price per unit of electricity purchased, using the following equation:

$$CP_{IND} = CP/(Q_{IND} \times EF) \qquad \text{(equation 2)}$$

Where:

— CP_{IND} is the average carbon price per tonne of CPM emissions, associated with the indirect emissions of the installation producing goods, expressed as price per tonne of CO_2e;

— CP is the total carbon price paid on indirect emissions, expressed in the jurisdiction's local currency unit;

— Q_{IND} is the relevant quantity of electricity consumed, expressed in MWh or TJ;

— *EF* is the emissions factor relevant for the electricity consumed, expressed in tonnes of CO_2e/MWh or tonnes of CO_2e/TJ.

The emissions factor for electricity *EF* in equation 2 shall be consistent with the actual embedded indirect emissions in accordance with Article 8 of Implementing Regulation (EU) 2025/2547.

By way of derogation from the first subparagraph, the carbon price associated with indirect emissions (CP_{IND}) may be a default carbon price made available by the Commission.

3.3. **The types of carbon price mechanism under which the carbon price is paid**

The carbon price covering direct or indirect emissions shall be established based on the type of carbon price mechanisms listed in the following sections. The evidence of such carbon price is specified in section 3.5.

3.3.1. *Emissions Trading System*

Where an emissions trading system is applicable, the total carbon price paid on direct emissions in equation 1 and the total carbon price paid on indirect emissions in equation 2 shall be established separately by the weighted average auctioning price of the compliance unit over the reporting period, expressed in price per tonne of CO_2e, made available by the relevant authorities responsible for the emissions trading system.

Where the weighted average auction price of the compliance unit is not available for the reporting period, the average exchange price of the compliance unit on the recognised secondary market as published by the public authority responsible for the management of the secondary market shall be applied. If the average exchange price is not published by the responsible public authority or evidence of that published exchange price cannot be provided, the average exchange price as published by the exchange or trading platform that is authorised and supervised by the jurisdiction's authorities shall be applied.

By way of derogation from the first subparagraph, CP_{DIR} and CP_{IND} in equations 1 and 2, respectively, may be established based on the average of the cost price of the operator's compliance units at the time of purchase. When determining this average, the operator shall only take into account those compliance units that are in the account of the emissions trading system's registry at the end of the reporting period that is used for reporting embedded emissions.

3.3.2. *Point source carbon tax*

Where a point-source carbon tax is applicable, CP_{DIR} and CP_{IND} in equations 1 and 2, respectively, shall be established separately by the applicable carbon tax rate, expressed in carbon price paid per tonne of CO_2e.

If a reduced carbon tax rate is paid in accordance with the legislation established under the carbon tax, the carbon price rate shall be that reduced carbon tax rate expressed in carbon price paid per tonne of CPM emissions associated with direct or indirect emissions.

Where the carbon tax rate was modified during the reporting period, a time weighted average carbon price rate shall be established, summing up the original carbon price rate and the modified carbon price rate in proportion to their respective application period over the reporting period.

3.3.3. *Fuel-based carbon tax*

Where a fuel-based carbon tax is applicable to fuels consumed by the installation, CP_{DIR} in equation 1 and CP_{IND} in equation 2 shall be established separately on the basis of the weighted average carbon tax rate for the fuels that are subject to the carbon tax.

For that purpose:

(a) the following equation shall be used for fuels combusted in the installation where the CPM emissions are associated with direct emissions:

$$CP_{DIR} = \frac{\Sigma_{f=1}^{n}(TaxRateFuel_f \times Q_{FUEL_f})}{\Sigma_{f=1}^{n}(Q_{FUEL_f} \times DEF_f)} \qquad \text{(equation 3a)}$$

(b) the following equation shall be used for fuels combusted in the installation where the CPM emissions are associated with indirect emissions:

$$CP_{IND} = \frac{\Sigma_{f=1}^{n}(TaxRateFuel_f \times Q_{FUEL_f})}{\Sigma_{f=1}^{n}(Q_{FUEL_f} \times DEF_f)} \qquad \text{(equation 3b)}$$

Where:

— CP_{DIR} is the weighted average carbon price rate per tonne of CPM emissions, associated with direct emissions of the installation producing the goods, expressed as price per tonne of CO_2e;

— CP_{IND} is the weighted average carbon price rate per tonne of CPM emissions, associated with indirect emissions of the installation producing the goods, expressed as price per tonne CO_2e;

— $TaxRateFuel_f$ is the specific tax rate per unit of fuel *f* that is applicable to the fuel as prescribed in the carbon tax to which the operator is subject;

— $QFUEL_f$ is the quantity of fuel *f* consumed at the installation in the CPM reporting period that is subject to the carbon tax, expressed in units of fuel;

— DEF_f is the default emissions factor relevant for the fuel *f* consumed, expressed in tonnes CO_2e/unit of fuel;

— $\Sigma_{f=1}^{n}$ is the sum of all specific tax rates for the relevant fuels subject to a specific carbon tax.

The default emissions factors applied in equations 3a and 3b (DEF_f) shall be:

(a) standard factors that are prescribed in the jurisdiction's legislation or specified by the tax authority as the basis for deriving the tax per unit of fuel based on its emissions content;

(b) if those emission factors are not available, standard factors that are used by the country where the installation is located for its latest national inventory submission to the Secretariat of the United Nations Framework Convention on Climate Change;

(c) if those national inventory standard factors are not available, standard factors contained in the latest Guidelines for National Greenhouse Gas ('GHG') Inventories of the Intergovernmental Panel on Climate Change.

The carbon tax rate established under the carbon tax legislation that is applicable to the fuel ($TaxRateFuel_f$) and the emission factor relevant for that fuel consumed (DEF_f) shall be consistent with the carbon price rate established under the legislation.

Where a reduced carbon tax rate is applicable per unit of fuel consumed in accordance with the legislation established under the carbon tax, $TaxRateFuel_f$ shall be the reduced tax rate per unit of fuel consumed, that is applicable to the fuel unless there is evidence that the operator has paid the full carbon tax rate and that no reduction on the tax rate was applied.

Where the carbon tax rate of a fuel *f* was modified during the reporting period, a time-weighted average carbon price rate shall be established and used for the purpose of determining $TaxRateFuel_f$ in equation 3a and 3b.

3.3.4. *Carbon price mechanisms with different compliance options*

Where the carbon price applying to the direct emissions or indirect emissions of the installation is paid under different forms of compliance options including using carbon credits to meet compliance obligations under an emissions trading system or a carbon tax, allowing installations in an emissions trading system to purchase missing allowances or credits of an equivalent nature at a fixed rate established by the responsible authorities, CP_{DIR} in equation 1 and CP_{IND} in equation 2, shall be established separately by applying a weighted average carbon price rate using:

(a) the following equation where the CPM emissions are associated with direct emissions:

$$CP_{DIR} = \Sigma_{i=1}^{n}(CP_{CO_i} \times EM_{CO_i})/\Sigma_{i=1}^{n}(EM_{CO_i}) \quad \text{(equation 4a)}$$

(b) the following equation where the CPM emissions are associated with indirect emissions:

$$CP_{IND} = \Sigma_{i=1}^{n}(CP_{CO_i} \times EM_{CO_i})/\Sigma_{i=1}^{n}(EM_{CO_i}) \quad \text{(equation 4b)}$$

Where:

— CP_{DIR} is the weighted average carbon price per tonne of CPM emissions, associated with direct emissions of the installation producing goods, expressed in price per tonne of CO_2e;

— CP_{IND} is the weighted average carbon price per tonne of CPM emissions, associated with indirect emissions of the installation producing goods, expressed in the price per tonne of CO_2e;

— CP_{CO_i} is the carbon price i covered by the particular compliance option, expressed in price per tonne of CO_2e;

— EM_{CO_i} is the quantity of CPM emissions associated with direct emissions or indirect emissions covered by a particular compliance option that is used to meet the compliance obligations.

Where the compliance option consists of using carbon credits to meet the compliance obligations under an emissions trading system or carbon tax system, CP_{CO_i} is the carbon price of the carbon credits used to meet the compliance obligations under an emissions trading system or carbon tax, expressed in the jurisdiction's local currency unit. The reported price paid for carbon credits (CP_{CO_i}) shall not exceed the carbon price of other compliance options under the emission trading system or carbon tax, as determined under sections 3.3.1, 3.3.2 and 3.3.3.

Where the operator has not purchased the carbon credits used to meet the compliance obligations under an emissions trading system or carbon tax, a price of zero shall be assigned to CPM emissions covered by those carbon credits unless the operator can provide evidence of their market price based on evidence defined in section 3.5.4.

For the purpose of determining the carbon price paid, international carbon credits pursuant to Article 6.2 and 6.4 of the Paris Agreement used to meet the compliance obligations under an emissions trading system or carbon tax may only be claimed to a maximum of 10 % of the reported and confirmed CPM emissions covered by that specific third-country carbon price mechanism, so that *EMco* corresponding to evidenced international carbon credits meeting the conditions set out in section 3.5.4 shall not exceed the following percentages:

(a) where *EMco* concerns direct emissions, 10 % of the total CPM emissions associated with direct emissions *(total* EM_CPM_{DIR}*)* for the carbon price mechanism in which those international carbon credits are used to meet compliance obligations;

(b) where *EMco* concerns indirect emissions, 10 % the total CPM emissions associated with indirect emissions *(total* EM_CPM_{IND}*)* for the carbon price mechanism in which those international carbon credits are used to meet compliance obligations.

Where more than 10 % of the reported and confirmed direct or indirect CPM emissions as applicable are covered by such international carbon credits, a price of zero shall be assigned to CPM emissions covered by international carbon credits in excess of this 10 % threshold and the average carbon price paid for these international carbon credits shall be assigned to 10 % of the reported and confirmed direct or indirect CPM emissions as applicable.

$\Sigma_{i=1}^{n}$ $[EM_{CO_i}]$ shall correspond to the total CPM emissions associated with direct or indirect emissions covered by compliance options.

3.4. **Determination of a price value of rebates or other forms of compensation in monetary value**

Where the rebate or other form of compensation takes the form of a refund in monetary value, the price rate of that refund per tonne of CPM emissions shall be determined by using:

(a) the following equation where the CPM emissions are associated with direct emissions:

$$RC_{DIR} = RC_{VALUE}/EM_CPM_{DIR} \quad \text{(equation 5a)}$$

(b) the following equation where the CPM emissions are associated with indirect emissions:

$$RC_{IND} = RC_{VALUE}/EM_CPM_{IND} \quad \text{(equation 5b)}$$

Where:

— RC_{DIR} is the rebate or other form of compensation rate per tonne of CPM emissions associated with direct emissions and associated with the type of refund in this section, expressed in price per tonne of CO_2e;

— RC_{IND} is the rebate or other form of compensation rate per tonne of CPM emissions associated with indirect emissions and associated with the type of refund in this section, expressed in price per tonne of CO_2e;

— RC_{VALUE} is the total price value of rebate or other form of compensation in terms of monetary value received, associated with the CPM period, expressed in local currency;

— EM_CPM_{DIR} is where the refund in monetary value relates to direct emissions, the total CPM emissions associated with direct emissions, expressed in tonnes of CO_2e;

— EM_CPM_{IND} is where the refund in monetary value relates to indirect emissions, including a cost compensation for a carbon price paid on purchased electricity, the total CPM emissions associated with indirect emissions, expressed in tonnes of CO_2e.

The rebate or other form of compensation rate per tonne of emissions associated with the refund in monetary value shall be subtracted from the carbon price rate per tonne of CPM emissions associated with direct emissions or indirect emissions by using:

(a) the following equation where the CPM emissions are associated with direct emissions:

$$EFF_CP_{DIR} = CP_{DIR} - RC_{DIR} \quad \text{(equation 6a)}$$

(b) the following equation where the CPM emissions are associated with indirect emissions:

$$EFF_CP_{IND} = CP_{IND} - RC_{IND} \quad \text{(equation 6b)}$$

Where:

— EFF_CP_{DIR} is the effective carbon price paid per tonne of CPM emissions associated with direct emissions, expressed in price per tonnes of CO_2e;

— EFF_CP_{IND} is the effective carbon price paid per tonne of CPM emissions associated with indirect emissions expressed in price per tonnes of CO_2e;

— CP_{DIR} is the carbon price rate or the weighted average carbon price rate per tonne of CPM emissions associated with direct emissions of the installation producing goods, expressed as price per tonne of CO_2e;

— CP_{IND} is the weighted average carbon price rate per tonne of CPM emissions, associated with indirect emissions of the installation producing goods, expressed in the price per tonne of CO_2e;

— RC_{DIR} is the rebate or compensation rate per tonne of emissions associated with direct emissions and the type of refund in this section, expressed in price per tonne of CO_2e;

— RC_{IND} is the rebate or compensation rate per tonne of emissions associated with indirect emissions and the type of refund in this section, expressed in price per tonne of CO_2e.

3.5. **Requirements on evidence for the carbon price paid**

3.5.1. *Emissions Trading System*

Where the weighted average auctioning price of the allowance is used to determine the total carbon price paid by the operator in an emissions trading system in accordance with section 3.3.1, evidence of the carbon price in the relevant reporting period shall include all of the following information:

(a) evidence of the weighted average auctioning price, made available by the relevant authorities responsible for administering the emissions trading system;

(b) where the emissions trading system places the compliance obligation on the operator, the total CPM emissions as reported and confirmed under the emissions trading system, provided that the conditions laid down in Article 15(3), points (a) or (b), have been met;

(c) where the emissions trading system places the compliance obligation on the operator, evidence consisting of:

(1) official records of compliance units surrendered in the registry or other relevant records from authorities responsible for managing the emissions trading system showing the number of compliance units surrendered to cover the reported and confirmed CPM emissions, or evidence that the obligation to surrender compliance units is only due in a later and final yearly reporting period of a multi-year compliance period.

Where the compliance cycle of the emissions trading system covers several years and its rules require all compliance units to be surrendered in the final year, official records of compliance units surrendered in that final year and the reported and confirmed CPM emissions of all years of the compliance cycle that these compliance units cover;

(2) where the certification report is issued before the deadline for surrendering compliance units prescribed in national legislation applicable at the time of entry into force of this Regulation, evidence confirming that the total CPM emissions referred to in point (b) are still valid and that the conditions laid down in Article 15(3) points (a) or (b) have been met;

(d) where the emissions trading system places the compliance obligation upstream on a fuel distributor, fuel supplier or importer, evidence that the carbon price was paid including evidence from the fuel distributor, fuel supplier or importer, or evidence of carbon price paid obtained from the authority managing the emissions trading system.

Where the average exchange price of allowance on the recognised secondary market is used to determine the total carbon price paid by the operator under an emissions trading system, evidence of the carbon price in the relevant reporting period shall include all of the following information:

(a) evidence of the published average exchange price of the compliance unit used in accordance with section 3.3.1;

(b) evidence as referred to in the first subparagraph, points (b) and (c), of this section.

Where a fixed rate against which allowances can be purchased is used by the operator under an emissions trading system, evidence of the carbon price paid in the relevant reporting period shall include all of the following:

(a) legislation that prescribes the fixed rate, applicable at the time of reporting carbon price data, against which allowances can be purchased;

(b) the proof of purchase, including the purchase date, number of allowances purchased and total purchase price for the number of allowances.

Where the total carbon price paid by the operator in an emissions trading system is based on the average cost price of compliance units purchased, the evidence shall include:

(a) official records of the number of compliance units surrendered in the registry or other relevant records from authorities responsible for managing the emissions trading system to cover the reported and confirmed CPM emissions;

(b) evidence of the quantity of compliance units in the account of the emissions trading system's registry at the end of the reporting period used for reporting embedded emissions, the date of purchase and the purchased price for those compliance units;

(c) evidence that the compliance units referred to in point (b) are still valid at the end of the reporting period used for reporting embedded emissions;

(d) the total CPM emissions as reported and confirmed under the emissions trading system provided that the conditions laid down in Article 15(3), points (a) or (b), have been met.

Where the rules of an emissions trading system require an operator to partially surrender allowances every year and surrender the remaining amount of allowances necessary to cover all reported and confirmed emissions in the final year of a multi-year compliance cycle, evidence of carbon price paid shall include:

(a) where the reporting period covers the CPM reporting period in which there was a partial surrender of allowances, the evidence referred to in the first subparagraph is applicable to the partially surrendered allowances for those reporting periods;

(b) where the reporting period covers the final year in which the balance of full allowances was surrendered to match reported and confirmed emissions, the evidence referred to in the first subparagraph is applicable to the fully surrendered allowances in that final year of the multi-year compliance cycle.

3.5.2. *Carbon tax*

Where the carbon price relates to a carbon tax, evidence in the relevant reporting period shall include all of the following information:

(a) the legislation prescribing the applicable carbon tax rate or, if applicable, the reduced carbon tax rate at the time of reporting carbon price data, including possible modifications during the reporting period;

(b) where the carbon tax is a point source carbon tax applied to direct emissions:

(1) official records of the tax paid on the quantity of emissions, including evidence obtained from the tax authorities;

(2) evidence of CPM emissions confirmed and reported under the carbon tax provided the conditions laid down in Article 15(3), point (b), have been met;

(c) where the carbon tax is levied on a fuel (fuel-based carbon tax):

(1) evidence of the tax paid on the quantity of fuel, including evidence from fuel suppliers or evidence obtained from the tax authorities responsible for the carbon tax;

(2) evidence of the quantity of the fuel consumed on which the fuel-based carbon tax applies, including confirmation from the authority of the fuel consumed, when the operator is required to submit a report on fuel consumed to that authority;

(3) evidence that emission factors used in equation 3 are consistent with the emission factors referred to in section 3.3.3.

3.5.3. *Refund*

Where the rebates or other forms of compensation takes the form of a refund pursuant to section 3.4, the evidence shall include the following information:

(a) official correspondence with the authority responsible for granting the refunds, including applications for *ex post* refunds and the authority's approval of those application;

(b) official confirmation of when the refund was received or will be granted;

(c) official confirmation of the amount of direct refund received or *ex post* refund that is due to be received;

(d) where available, record of payment of the direct refund to the operator by the authority responsible for granting the refunds, including financial accounting records;

(e) where the carbon price is levied on electricity, the electricity bill with the stated credit or payment reduction;

(f) where the rebates or other forms of compensation have a monetary value that needs to be accounted for in annual financial accounts or balance sheets, statements from qualified financial auditors or formal financial management reports.

3.5.4. *Carbon credits*

Where the carbon price is partially paid using carbon credits, evidence of carbon credits used in the relevant reporting period shall include all of the following information:

(a) official records of the number of carbon credits surrendered in the registry or other relevant records from authorities responsible for managing the emissions trading system or carbon tax to cover the reported and confirmed CPM emissions that are used as a parameter for establishing the carbon price effectively paid in accordance with section 3.3.4;

(b) official record of the total emissions confirmed and reported under the carbon price mechanism including for which part of those emissions carbon credits were used to meet the compliance obligations under the emissions trading system or carbon tax;

(c) where the operators has purchased the carbon credits, evidence of the purchased quantity of carbon credits, date of purchase and the purchased price for these carbon credits;

(d) where the operator has not purchased the carbon credits, evidence of the quantity of carbon credits obtained by the operator and evidence that the price of the carbon credit is based on publicly available market prices;

(e) where international carbon credits are used, evidence is provided that:

(1) the carbon credits have been transferred as Internationally Transferred Mitigation Outcomes in accordance with Article 6.2 of the Paris Agreement, and in line with the definition of first transfer stipulated in their associated Letter of Authorisation contained on the Centralized Accounting and Reporting Platform (CARP) established by the United Nations Framework Convention on Climate Change ('UNFCCC'), including carbon credits issued under Article 6.4 of the Paris Agreement based on their registration in the UNFCCC Mechanism registry as Emission Reductions authorised for international transfer;

(2) no significant inconsistencies, as determined by Article 6 technical expert reviewers in line with UNFCCC decisions on Article 6 reviews, were identified in the technical expert review report of the most recent initial report or updated initial report for the relevant cooperative approach available on the CARP; and

(3) the share of international carbon credits does not exceed 10 % of the reported and confirmed emissions of the installation covered by the third-country carbon price mechanism that are used for establishing the carbon price effectively paid in accordance with section 3.3.4.

4. ATTRIBUTION OF THE CPM EMISSIONS TO GOODS

The CPM emissions shall be attributed to each good in line with Article 4 of Implementing Regulation (EU) 2025/2547 and Annex I and III to that Regulation by carrying out the activities in sections 4.1 and 4.2.

The total CPM emissions of an installation producing goods as reported and confirmed under the requirements of the jurisdiction of the carbon price mechanism, provided that the conditions set out in Article 15(3) are met, shall be used for the attribution.

Where the scope of emissions covered by a carbon price mechanism differs from the scope of embedded emissions under the system boundaries applicable for the determination of embedded emissions under Implementing Regulation (EU) 2025/2547, the operator shall reconcile those scopes and attribute only the CPM emissions falling within the applicable system boundaries.

By way of derogation from the second subparagraph, where the carbon price mechanism is a fuel-based carbon tax, the total CPM emissions are derived by using:

(a) the following equation where the CPM emissions are associated with direct emissions:

$$EM_CPM_{DIR} = \sum_{f=1}^{n}(Q_{FUEL_f} \times DEF_f) \qquad \text{(equation 7a)}$$

(b) the following equation where the CPM emissions are associated with indirect emissions:

$$EM_CPM_{IND} = \sum_{f=1}^{n}(Q_{FUEL_f} \times DEF_f) \qquad \text{(equation 7b)}$$

Where:

— EM_CPM_{DIR} is the total CPM emissions of the installation under an individual carbon price mechanism associated with direct emissions, expressed as tonnes CO_2e;

— EM_CPM_{IND} is the total CPM emissions of the installation under an individual carbon price mechanism associated with indirect emissions, expressed as tonnes CO_2e;

— Q_{FUEL_f} is the quantity of the fuel f that has been consumed at the installation in the CPM reporting period and that is subject to a carbon price, expressed in units of fuel;

— DEF_f is the default emissions factor relevant for the fuel f consumed, expressed in tonnes CO_2e/unit of fuel;

— $\Sigma_{f=1}^{n}$ is the sum of the emissions attributable to the different fuels subject to the specific carbon tax.

The default emissions factor in equation 7a and 7b shall be consistent with the default emissions factor used in equation 3a and 3b and the rules applicable to that emission factor in section 3.3.3.

Where CPM emissions relate to precursors produced outside the installation that are used in the production of a good, the steps set out in sections 4.1 and 4.2 shall be carried out.

4.1. **Attribution of the CPM emissions within the reporting period**

The total quantity of CPM emissions shall be split into those emissions that fall within the reporting period and those emissions that fall outside that reporting period by using:

(a) the following equation where the emissions are associated with direct emissions:

$$EM_{DIR} = EM_CPM_{DIR} - EM_{nRP_DIR} \quad \text{(equation 8a)}$$

(b) the following equation where the emissions are associated with indirect emissions:

$$EM_{IND} = EM_CPM_{IND} - EM_{nRP_IND} \quad \text{(equation 8b)}$$

Where:

— EM_{DIR} is the total direct emissions of the installation that fall within the reporting period, expressed as tonnes of CO_2e;

— EM_{IND} is the total indirect emissions of the installation that fall within the reporting period, expressed as tonnes of CO_2e;

— EM_CPM_{DIR} is the total CPM emissions of the installation associated with direct emissions, expressed in tonnes of CO_2e;

— EM_CPM_{IND} is the total CPM emissions of the installation associated with indirect emissions, expressed in tonnes of CO_2e;

— EM_{nRP_DIR} is the total direct emissions of the installation that do not fall within the reporting period, expressed in tonnes of CO_2e;

— EM_{nRP_IND} is the total indirect emissions of the installation that do not fall within the reporting period, expressed in tonnes of CO_2e.

The reference year used for determining whether CPM emissions fall within the reporting period used for reporting embedded emissions shall be the reporting period referred to in the emissions report verified by the verifier in accordance with Annex II, section 2 to Delegated Regulation (EU) 2025/2551.

Where the CPM reporting period is not the same as the reporting period used for reporting embedded emissions, the operator shall use the relevant data on CPM emission from two consecutive CPM reporting periods and attribute these data to the reporting period that is used for reporting embedded emissions in accordance with Article 7 of Implementing Regulation (EU) 2025/2547, based on at least monthly monitoring.

4.2. **Attribution of the total emissions within the reporting period to each good**

The total direct emissions and the total indirect emissions covered by the carbon price mechanism and within the reporting period (EM_{DIR} or EM_{IND}) shall be attributed separately to each good at CN code level following the same steps as when attributing embedded emissions to each good in accordance with Article 4 of and Annex I to Implementing Regulation (EU) 2025/2547. That attribution shall consist of the following steps:

(a) EM_{DIR} or EM_{IND} shall be attributed to the system boundaries of production processes associated with the production of goods in accordance with Article 4 of and Annex I to Implementing Regulation (EU) 2025/2547;

(b) direct and indirect emissions referred to in point (a) shall be attributed separately for each CN code of the good in accordance with Annex I in conjunction with Annex III to Implementing Regulation (EU) 2025/2547.

When attributing the total indirect emissions covered by the carbon price mechanism to each good, the goods listed in Annex II to Regulation (EU) 2023/956 shall not be taken into account.

For the purpose of point (b), the attributed direct and indirect emissions shall be expressed in functional units for each CN code in accordance with Article 4 of Implementing Regulation (EU) 2025/2547.

The direct and indirect emissions within the reporting period that are expressed in functional units shall be attributed separately to the quantity of production of each tonne of good for each CN code as specified in Annex I to Implementing Regulation (EU) 2025/2547, using:

(a) the following equation where the emissions are associated with direct emissions:

$$EM_{DIR_g} = EM_{DIR_FU_g} / FUF_g \qquad \text{(equation 9a)}$$

(b) the following equation where the emissions are associated with indirect emissions:

$$EM_{IND_g} = EM_{IND_FU_g} / FUF_g \qquad \text{(equation 9b)}$$

Where:

— EM_{DIRg} is the total direct emissions within the reporting period attributed to the quantity of production of good g, expressed in tonnes of CO_2e per tonne of good;

— EM_{INDg} is the total indirect emissions within the reporting period attributed to the quantity of production of good g, expressed in tonnes of CO_2e per tonne of good;

— EM_{DIR_FUg} is the total direct emissions within the reporting period, attributed to the quantity of production, expressed in tCO_2e per functional unit for each good g in accordance with Article 4 of Implementing Regulation (EU) 2025/2547;

— EM_{IND_FUg} is the total indirect emissions within the reporting period, attributed to the quantity of production, expressed in tCO_2e per functional unit for each CN code in accordance with Article 4 of Implementing Regulation (EU) 2025/2547;

— FUF_g is the functional unit factor applicable to each good g for the purpose of determining the proportion of functional unit per tonne of goods, as specified in Article 4 of Implementing Regulation (EU) 2025/2547.

Where the functional unit is a tonne of good, the functional unit factor is 1. Where the installation only produces electricity as a good laid down in Annex I to Regulation (EU) 2023/956, the functional unit is 1. The operator shall convert the functional unit of the electricity into MWh.

Where the functional unit of goods as referred to in Article 4(5) of Implementing Regulation (EU) 2025/2547 are tonnes of clinker content and where the functional unit of fertilisers as referred to in Article 4(4) of that Regulation are tonnes of nitrogen content or the supplementary unit kg of nitrogen content and where those goods are commercialised in different ranges of composition, the direct or indirect emissions within the reporting period shall be attributed separately to each range of composition, or specific composition, in accordance with section B of Annex III to that Regulation. In that case the functional unit factor shall take into account the proportion of clinker content in the good as referred to in Article 4(5) of that Regulation and the different proportions of nitrogen content in the good as referred to in Article 4(4) of that Regulation.

4.3. **Evidence of the applicable reporting period and of the attribution to goods**

Where the CPM reporting period is not the same as the reporting period used for reporting embedded emissions in accordance with Article 7 of Implementing Regulation (EU) 2025/2547, evidence shall consist of data on CPM emissions, from at least monthly reporting, taken from the dataset for two consecutive CPM reporting periods attributed to the reporting period that is used for reporting embedded emissions in accordance with Article 7 of that Regulation.

Evidence of the attribution of CPM emissions associated with direct and indirect emissions to the CN code of each good as specified in Annex I to Implementing Regulation (EU) 2025/2547, as well as to the functional unit for each CN Code and to the quantity of production for each CN code of the good shall be consistent with the attribution in accordance with Annexes I and III to that Regulation, and shall include the following:

(a) evidence in the carbon price documentation that the attribution of carbon price data to each good is in line with the approach for attributing embedded emissions in the emissions report verified by the verifier in accordance Annex II, section 2 of Delegated Regulation (EU) 2025/2551;

(b) relevant internal records to allow for the plausibility checks on reliability of data listed in Article 14;

(c) when the attribution relates to precursors produced outside the installation and where Article 15(2) applies, the certified operator's carbon price report and the corresponding certification report of the installation that produced the precursors.

5. ATTRIBUTION OF REBATES OR OTHER FORMS OF COMPENSATION ON EMISSIONS TO GOODS

For each carbon price mechanism, the quantity of emissions related to rebates or other forms of compensation on emissions shall be determined in accordance with sections 5.1 and 5.2. The emissions related to such rebates or other forms of compensation shall include:

(a) emissions associated with free allowances that are received by the operator and for which no carbon price has been paid;

(b) emissions that are below an emission intensity baseline that are exempted from payment of a carbon price under a baseline-and-credit emission trading system;

(c) emissions that are below a threshold under which no carbon price is due;

(d) emissions that are exempted from payment of a carbon price for reasons other than those referred to in points (a) to (c).

5.1. **Determination of the quantity of rebate or other form of compensation on emissions applicable to the reporting period**

For each carbon price mechanism, the quantity of the emissions associated with rebates or other forms of compensation, as referred to in the first subparagraph of section 5, shall be split into those emissions associated with rebates and other forms of compensation that are within the reporting period that is used for reporting embedded emissions and those emissions that are outside of that reporting period. For that purpose:

(a) the following equation is used where the emissions are associated with direct emissions:

$$Rebated_EM_{DIR} = Rebated_EM_CPM_{DIR} - Rebated_EM_{nRP_DIR} \quad \text{(equation 10a)}$$

(b) the following equation is used where the emissions are associated with indirect emissions:

$$Rebated_EM_{IND} = Rebated_EM_CPM_{IND} - Rebated_EM_{nRP_IND} \quad \text{(equation 10b)}$$

Where:

— $Rebated_EM_{DIR}$ is the direct emissions associated with rebates or other forms of compensation that fall within the reporting period expressed in tonnes of CO_2e;

— $Rebated_EM_{IND}$ is the indirect emissions associated with rebates or other forms of compensation that fall within the reporting period expressed in tonnes of CO_2e;

— $Rebated_EM_CPM_{DIR}$ is the total CPM emissions of the installation that are associated with direct emissions and with rebates and other forms of compensation, expressed in tonnes of CO_2e;

— $Rebated_EM_CPM_{IND}$ is the total CPM emissions of the installation that are associated with indirect emissions and with rebates and other forms of compensation, expressed in tonnes of CO_2e;

— *Rebated_EM_CPM*$_{nRP_DIR}$ is the direct emissions associated with rebates or other forms of compensation that do not fall within the reporting period, expressed in tonnes of CO_2e;

— *Rebated_EM*$_{nRP_IND}$ is the indirect emissions associated with rebates or other forms of compensation that do not fall within the reporting period, expressed in tonnes of CO_2e.

The operator shall attribute emissions associated with rebates and other forms of compensation from two consecutive CPM reporting periods in the same proportions as emissions are attributed under section 4.1 in order to match the reporting period that is used for reporting embedded emissions.

5.2. **Attribution of rebates or other forms of compensation on emissions to each good**

The rebates or other forms of compensation on direct and indirect emissions as determined in accordance with section 5.1 shall be attributed separately to each good at CN code level following the same steps as for attributing embedded emissions to each good in accordance with Article 4 of and Annex I to Implementing Regulation (EU) 2025/2547. That attribution shall consist of the following steps:

(a) *Rebated_EM*$_{DIR}$ and *Rebated_EM*$_{IND}$ shall be attributed to the system boundaries of production processes associated with the production of goods in accordance with Article 4 of and Annex I to Implementing Regulation (EU) 2025/2547;

(b) rebates or other forms of compensation on emissions referred to in point (a) (*Rebated_EM*$_{DIR}$ and *Rebated_EM*$_{IND}$) shall be attributed to each CN code of the good in accordance with Annex I in conjunction with Annex III to Implementing Regulation (EU) 2025/2547.

When attributing the indirect rebates or other forms of compensation on emissions to each good, the goods listed in Annex II to Regulation (EU) 2023/956 shall not be taken into account.

For the purpose of point (b), the attributed rebates or other forms of compensation on emissions shall be expressed in functional units for each CN code in accordance with Article 4 of Implementing Regulation (EU) 2025/2547.

The rebates or other forms of compensation on emissions within the reporting period that are expressed in functional units shall be attributed to the quantity of production of each tonne of good for each CN code as specified in Annex I to Implementing Regulation (EU) 2025/2547, using:

(a) the following equation for emissions associated with direct emissions:

$$Rebated_EM_{DIRg} = Rebated_EM_{FU_DIR_g} / FUF_g \qquad \text{(equation 11a)}$$

(b) the following equation for emissions associated with indirect emissions:

$$Rebated_EM_{INDg} = Rebated_EM_{FU_IND_g} / FUF_g \qquad \text{(equation 11b)}$$

Where:

— *Rebated_EM*$_{DIRg}$ is the rebates or other forms of compensation on direct emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonne of CO_2e per tonne of good;

— *Rebated_EM*$_{INDg}$ is the rebates or other forms of compensation on indirect emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonne of CO_2e per tonne of good;

— *Rebated_EM*$_{FU_DIRg}$ is the rebates or other forms of compensation on direct emissions within the reporting period, attributed to the quantity of production, expressed in the functional unit for each CN code in accordance with Article 4 of Implementing Regulation (EU) 2025/2547;

— $Rebated_EM_{FU_IND_g}$ is the rebates or other forms of compensation on indirect emissions within the reporting period, attributed to the quantity of production, expressed in the functional unit for each CN code in accordance with Article 4 of Implementing Regulation (EU) 2025/2547;

— FUF_g is the functional unit factor applicable to each good for the purposes of determining the proportion of functional unit per tonne of goods, as specified in Article 4 of Implementing Regulation (EU) 2025/2547.

Where the functional unit is a tonne of good, the functional unit factor is 1.

Where the functional units of goods as referred to in Article 4(5) of Implementing Regulation (EU) 2025/2547 are tonnes of clinker content and where the functional units of fertilisers as referred to in Article 4(4) of that Regulation are tonnes of nitrogen content or the supplementary unit kg of nitrogen content and these goods are commercialised in different ranges of composition, the direct or indirect rebates or other forms of compensation on emissions within the reporting period shall be attributed separately to each range of composition, or specific composition, in accordance with section B of Annex III to that Regulation. In that case, the functional unit factor shall take into account the proportion of clinker content in the good as referred to in Article 4(5) of that Regulation and the different proportions of nitrogen content in the good as referred to in Article 4(4) of that Regulation.

5.3. **Evidence of rebates or other forms of compensation on emissions**

The operator shall provide the independent person with at least the following evidence of rebates or other forms of compensation:

(a) where the rebates or other forms of compensation consists in free allowances:

(1) the applications for free allowances submitted by the operator to the authority responsible for issuing allowances and official decisions of those authorities approving the issuance of free allowances to the operator or free allowances allocations published centrally by the responsible authority;

(2) documents showing the amount of free allowances granted by the regulator to the installation within a given period or free allocation tables published by the regulator that show the amount of free allowances granted to an installation;

(3) evidence of the date of issuance of free allowances, including, if relevant, correspondence with the authority responsible for granting allowances;

(b) where the rebates or other forms of compensation consists of emissions that lie below an emission intensity baseline and are exempted from payment of a carbon price:

(1) applicable legislation which sets the applicable baseline under the carbon price mechanism;

(2) a letter or a statement from the authority responsible for the rebates or other forms of compensation confirming the amount of emissions below the baseline and the rebates or other form of compensation granted to the operator as well as the their quantity and application period;

(c) where the rebates or other forms of compensation are emissions exempted from payment of a carbon price because they are below a threshold under which no carbon price is due or other reasons as referred to in point (d) in the first subparagraph of section 5:

(1) applicable legislation which lays down the specific exemption from payment of carbon price under the carbon price mechanism;

(2) a letter or a statement from the authority responsible for the rebates or other forms of compensation, indicating the quantity of rebates or other forms of compensation granted to the operator and their application period.

6. ATTRIBUTION OF THE CARBON PRICE EFFECTIVELY PAID FOR SPECIFIC EMBEDDED EMISSIONS IN EACH GOOD

For each individual carbon price mechanism, the carbon price effectively paid shall be attributed to the following specific embedded emissions in accordance with section 6.1:

(a) the total direct emissions within the reporting period attributed in accordance with section 4.2 to the quantity of production of each tonne of good per CN code, expressed in tonnes of CO_2e per tonne of good or per MWh;

(b) the total indirect emissions within the reporting period attributed in accordance with section 4.2 to the quantity of production of each tonne of good per CN code, expressed in tonnes of CO_2e per tonne of good;

(c) the emissions as referred to in points (a) and (b) related to precursors produced outside the installation in accordance with sections 6.2 and 6.3.

6.1. **Determination of the carbon price effectively paid on specific embedded emissions related to goods**

The carbon price effectively paid shall be attributed to each tonne of good by using:

(a) the following equation where the carbon price effectively paid relates to direct emissions:

$$EFF_CP_{DIR_g} = (EM_{DIR_g} - Rebated_EM_{DIR_g}) \times EFF_CP_{DIR} \quad \text{(equation 12a)}$$

(b) the following equation where the carbon price effectively paid relates to indirect emissions:

$$EFF_CP_{IND_g} = (EM_{IND_g} - Rebated_EM_{IND_g}) \times EFF_CP_{IND} \quad \text{(equation 12b)}$$

Where:

— EFF_CP_{DIRg} is the total carbon price effectively paid on specific embedded emissions (direct emissions), expressed in price per tonne of good;

— EFF_CP_{INDg} is the total carbon price effectively paid on specific embedded emissions (indirect emissions), expressed in price per tonne of good;

— EM_{DIRg} is the total direct emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, in accordance with section 4, expressed in tonne of CO_2e per tonne of good;

— EM_{INDg} the total indirect emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, in accordance with section 4, expressed in tonnes of CO_2e per tonne of good;

— $Rebated_EM_{DIRg}$ is the rebate or other forms of compensation on direct emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonne of CO_2e per tonne of good;

— $Rebated_EM_{INDg}$ is the rebate or other forms of compensation on indirect emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonne of CO_2e per tonne of good;

— EFF_CP_{DIR} is the effective carbon price paid per tonne of CPM emissions covered by direct emissions, as determined in accordance with section 3.4;

— EFF_CP_{IND} is the effective carbon price paid per tonne of CPM emissions covered by indirect emissions, as determined in accordance with section 3.4.

Where the installation only produces electricity as a good specified in Annex I to Regulation (EU) 2023/956, EM_{DIRg} is expressed in tonne of CO_2e per MWh.

6.2. **Determination of the carbon price effectively paid on CPM emissions attributed to precursors produced outside the installation**

Where a certification report was established for the certification of the carbon price effectively paid on the specific embedded emissions of the precursor in accordance with Article 15(2), the operator producing the goods shall use the certified carbon price effectively paid for each precursor included in this certified operator's carbon price report, provided the conditions in Article 15(2) are met.

By way of derogation from the first subparagraph, the operator may use the relevant default carbon price for the specific embedded emissions of the precursor produced outside the installation, after converting this default carbon price expressed per tonne of CO_2e into the corresponding price per tonne of precursor, based on the embedded emission of that precursor.

Where an installation producing complex goods used precursors from different suppliers, a weighted average effective carbon price shall be determined using:

(a) the following formula where the carbon price relates to direct emissions:

$$Avg(€EFF_CP_{DIR_p}) = \frac{\Sigma_{i=1}^{n} (Q_{p,i} \times €EFF_CP_{DIR_{p,i}})}{\Sigma_{i=1}^{n} (Q_{p,i})} \quad \text{(equation 13a)}$$

(b) the following formula where the carbon price relates to indirect emissions:

$$Avg(€EFF_CP_{IND_p}) = \frac{\Sigma_{i=1}^{n} (Q_{p,i} \times €EFF_CP_{IND_{p,i}})}{\Sigma_{i=1}^{n} (Q_{p,i})} \quad \text{(equation 13b)}$$

Where:

— $€EFF_CP_{DIRp,i}$ is the carbon price effectively paid on specific embedded emissions (direct emissions) of a precursor *p* of the same type purchased from an individual supplier *i*, expressed in price (euro) per tonne of precursor;

— $€EFF_CP_{INDp,i}$ is the carbon price effectively paid on specific embedded emissions (indirect emissions) of a precursor *p* of the same type purchased from an individual supplier *i*, expressed in price (euro) per tonne of precursor;

— $Avg(€EFF_CP_{DIR_p})$ is the weighted average carbon price effectively paid on direct emissions of all precursors of the same type *p* from all different suppliers providing those precursors to the installation producing the complex good, expressed in price (euro) per tonne of precursor produced outside the installation;

— $Avg(€EFF_CP_{IND_p})$ is the weighted average carbon price effectively paid on indirect emissions of all precursors of the same type from all different suppliers to the installation producing the complex good, expressed in price (euro) per tonne of precursor produced outside the installation;

— $Q_{p,i}$ is the quantity of the same type of precursor *p* consumed purchased from supplier *i*;

— $\Sigma_{i=1}^{n}$ is the number of suppliers *i* of a precursor from the same type from 1 to *n*.

The quantity of the same type precursor produced by different suppliers ($Q_{p,i}$) used in the production of the complex good shall be consistent with the quantity reported for the calculation of the embedded emissions of that good in the emission report referred to in Regulation (EU) 2025/2547.

6.3. **Attribution of the carbon price effectively paid on precursors produced outside the installation to the produced goods**

The carbon price effectively paid on precursors produced outside the installation shall be attributed to the quantity of each good by using:

(a) the following equation where the carbon price relates to direct emissions:

$$EFF_CP_{DIR_PREg} = \Sigma_{p=1}^{n}\left(Q_p \times Avg(€EFF_CP_{DIR_p})/Q_{TOTg}\right) \quad \text{(equation 14a)}$$

(b) the following equation where the carbon price relates to indirect emissions:

$$EFF_CP_{IND_PREg} = \Sigma_{p=1}^{n}\left(Q_p \times Avg(€EFF_CP_{IND_p})/Q_{TOTg}\right) \quad \text{(equation 14b)}$$

Where:

— $EFF_CP_{DIR_PREg}$ is the total carbon price effectively paid on the specific embedded emissions (direct emissions) of a precursor produced outside the installation and consumed in the production of each good *g*, expressed in price (euro) per tonne of good;

— $EFF_CP_{IND_PREg}$ is the total carbon price effectively paid on the specific embedded emissions (indirect emissions) of a precursor produced outside the installation and consumed in the production of each good *g*, expressed in price (euro) per tonne of good;

— Q_p is the total quantity of precursor p consumed in the production process of the good in the reporting period, as specified in the verified operator's emissions report in accordance with section 1 of Annex IV to Implementing Regulation (EU) 2025/2547, expressed in tonne of precursor;

— $Avg(€EFF_CP_{DIRp})$ is the weighted average carbon price effectively paid on direct emissions of all precursors of the same type *p* from all different suppliers to the installation producing the complex good, expressed in price (euro) per tonne of precursor;

— $Avg(€EFF_CP_{INDp})$ is the weighted average carbon price effectively paid on indirect emissions of all precursors of the same type *p* from all different suppliers to the installation producing the complex good, expressed in price (euro) per tonne of precursor;

— Q_{TOTg} is the total production of each good *g* of the installation within the reporting period as specified in the verified operator's emissions report in accordance with section 1, point 34, subpoint (a), of Annex IV to Implementing Regulation (EU) 2025/2547.

7. CONVERSION TO EUROS AND AGGREGATION OF TOTAL CARBON PRICE EFFECTIVELY PAID

The total carbon price effectively paid on specific embedded direct emissions and indirect emissions related to goods as determined in accordance with section 6.1 shall be converted into euro in accordance with section 7.1.

For each carbon price mechanism, that total carbon price converted into euro in accordance with section 7.1 shall be added to the total carbon price effectively paid on specific embedded direct emissions and indirect emissions related to precursors determined in accordance with sections 6.2 and 6.3 to determine the total carbon price effectively paid on the total specific embedded emissions of goods and precursors in accordance with section 7.2.

The total carbon price effectively paid on the total specific embedded emissions shall be subsequently aggregated to the total carbon price effectively paid under all carbon price mechanisms to which the embedded emissions of the good are subject to, in accordance with section 7.3.

7.1. **Conversion of the carbon price effectively paid to euros**

The carbon price determined in accordance with section 6.1 and effectively paid in the local jurisdiction currency shall be converted to euro at the annual average exchange rate in accordance with Article 6 using:

(a) the following equation where the carbon price effectively paid related to direct emissions:

$$€EFF_CP_{DIR_g} = EFF_CP_{DIR_g} \times €XR \qquad \text{(equation 15a)}$$

(b) the following equation where the carbon price effectively paid related to indirect emissions:

$$€EFF_CP_{IND_g} = EFF_CP_{IND_g} \times €XR \qquad \text{(equation 15b)}$$

Where:

— $€EFF_CP_{DIRg}$ is the total carbon price effectively paid on specific direct embedded emissions related to each good *g* as determined in accordance with section 6.1, expressed as price in euro per tonne of good;

— $€EFF_CP_{INDg}$ is the total carbon price effectively paid on specific indirect embedded emissions related to each good *g* as determined in accordance with section 6.1, expressed as price in euro per tonne of good;

— EFF_CP_{DIRg} is the total carbon price effectively paid on specific direct embedded emissions related to each good *g* as determined in accordance with section 6.1, expressed as price in the local currency per tonne of good;

— EFF_CP_{INDg} is the total carbon price effectively paid on specific indirect embedded emissions related to each good *g* as determined in accordance with section 6.1, expressed as price in local currency per tonne of good;

— *€XR* means the yearly average exchange rate to be used to convert the local currency into euro, expressed as euro per local currency unit.

Where the installation only produces electricity as a good specified in Annex I to Regulation (EU) 2023/956, $€EFF_CP_{DIRg}$ is expressed as carbon price effectively paid in euro per MWh.

7.2. **Aggregation of the total carbon price effectively paid on the direct, indirect and precursors emissions of a good**

The total carbon price effectively paid on the total specific embedded emissions shall be determined by using the following equation:

$$€EFF_CP_g = €EFF_CP_{DIRg} + €EFF_CP_{IND_g} + €EFF_CP_{PREg} \qquad \text{(equation 16)}$$

Where:

— $€EFF_CP_g$ is the total carbon price effectively paid on the total specific embedded emissions associated with each good, covering direct, indirect and precursor emissions, expressed in price (euro) per tonne of good;

— $€EFF_CP_{DIRg}$ is the total carbon price effectively paid in euros on the direct emissions associated with each tonne of good;

— $€EFF_CP_{INDg}$ is the total carbon price effectively paid in euros on the indirect emissions associated with each tonne of good;

— $€EFF_CP_{PREg}$ is the total carbon price effectively paid on the specific embedded emissions, covering both the direct and indirect emissions related to the precursor consumed in the production of each tonne of good.

7.3. **Aggregation of the carbon price effectively paid for specific embedded emissions that are subject to several carbon price mechanisms**

The total carbon price effectively paid on specific embedded emissions that are subject to different carbon price mechanisms shall be determined using the following equation:

$$(TOTAL)\ €EFF_CP_g = \Sigma_{i=1}^{n}(€EFF_CP_{g,i}) \qquad \text{(equation 17)}$$

Where:

— $TOTAL\ €EFF_CP_g$ is the sum of the total carbon prices effectively paid in euro on each good covering all carbon price mechanisms i applicable to the good, expressed as euro per tonne of good.

ANNEX II

Type of carbon price mechanisms

The list of types of carbon price mechanisms mentioned under this Annex is not exhaustive, and does not prejudge the possibility for the independent person to assess additional types of carbon price mechanisms.

Jurisdiction	Carbon price mechanism	Type of carbon price mechanism	Main type of rebates and other forms of compensation
Albania	Albania Carbon tax	Fuel-based carbon tax	
Argentina	Argentina Carbon tax (Tax on Liquid Fuels and on Carbon Dioxide)	Fuel-based carbon tax	
Australia	Australia Safeguard Mechanism	Baseline-and-credit emission trading system	Emissions under baseline
Canadian Provinces and Territories	Alberta Technology Innovation and Emissions Reduction (TIER); British Columbia Output-Based Pricing System (OBPS); New Brunswick Output Based Pricing System (NB OBPS); Newfoundland and Labrador Carbon Pricing System for Large Industry; Nova Scotia Output-based Pricing System (OBPS); Ontario Emission Pricing System (EPS); Saskatchewan Output-Based Performance Standards Program; The Federal backstop Output-Based Pricing System (OBPS).	Baseline-and-credit emission trading system	Emissions under baseline
	Quebec cap-and-trade system	Emissions trading system	Free allowances
Chile	Chile Carbon Tax	Point source carbon tax	
China	China National Emissions Trading System	Emissions trading system	Free allowances Liability cap
Colombia	Colombia Carbon Tax	Fuel-based carbon tax	
India	India Carbon Credit Trading Scheme	Baseline-and-credit emission trading system	Emissions under baseline
Indonesia	Indonesian Economic Value of Carbon Trading Scheme	Emissions trading system	Free allowances
Israel	Israel Carbon tax	Fuel-based carbon tax	Exempted emissions

Jurisdiction	Carbon price mechanism	Type of carbon price mechanism	Main type of rebates and other forms of compensation
Japan	Japan carbon tax (Tax for Climate Change Mitigation)	Fuel-based carbon tax	
Japan	Japan GX-ETS	Emissions Trading System	Free allowances
Kazakhstan	Kazakhstan Emissions Trading System	Emissions Trading System	Free allowances
Mexico	Mexico Carbon Tax	Fuel-based carbon tax	
Montenegro	Montenegro Emissions Trading System	Emissions Trading System	Free Allowances
New Zealand	New Zealand Emissions Trading System	Emissions Trading System	Free allowances
Serbia	Serbia carbon tax	Point source carbon tax	Exempted emissions
Singapore	Singapore carbon tax	Point source carbon tax	Exempted emissions
South Africa	South Africa carbon tax	Point source carbon tax	Exempted emissions
South Korea	Korea Emissions Trading System (K-ETS)	Emissions Trading System	Free allowances
Taiwan	Taiwan Carbon fee	Fuel-based carbon fee	Reduced rate Exempted emissions
Türkiye	Türkiye Emission Trading System	Emissions Trading System	Free allowances
UK	UK Emission Trading Scheme	Emissions Trading System	Free allowances
UK	Carbon Price Support	Fuel-based carbon tax	
Ukraine	Ukraine carbon tax	Point source carbon tax	
USA (States)	California Cap-and-Invest Program Oregon Climate Protection Program Washington Cap-and-Invest Program	Emissions Trading System	Free allowances

ANNEX III

Template of the operator's carbon price report

1. IDENTIFICATION OF THE OPERATOR AND OF THE INSTALLATION

(a) Unique identification number of the installation in the CBAM registry;

(b) unique identification number of the operator of the installation in the CBAM registry.

2. IDENTIFICATION OF THE OPERATOR'S CARBON PRICE REPORT

(a) Unique identifier and version number of the operator's carbon price report;

(b) applicable reporting period;

(c) unique identifiers of the verified operator's emissions report and corresponding verification report.

3. CARBON PRICE DATA

For each carbon price mechanism applying to direct emissions and to indirect emissions, separately:

(a) name of the carbon price mechanism;

(b) whether the carbon price mechanism covers direct emissions or indirect emissions;

(c) reference to the applicable legislation;

(d) the carbon price in local currency per tonnes of CO_2e:

(1) where the carbon price is based on a weighted average auction price, an average exchange price or a fixed rate of allowances as referred to in section 3.3.1 of Annex I, a reference to the published average auction price, exchange price or fixed rate;

(2) where the carbon price is based on the average of the cost price of the operator's compliance units, as referred to in section 3.3.1 of Annex I, the calculated value of this average price;

(3) where section 3.3.2 of Annex I is applicable, the specific carbon tax rate or reduced carbon tax rate per tonne of CO_2 emissions, associated with direct or indirect emissions;

(4) where section 3.3.3 or section 3.3.4 of Annex I is applicable, the weighted average carbon price per tonne of CO_2 emissions, associated with direct or indirect emissions;

(5) the rebate or other form of compensation rate per tonne of emissions associated with the type of refund as referred to in section 3.4 of Annex I;

(e) the total CPM emissions associated with direct or indirect emissions as referred to in section 3.1 and 3.2 of Annex I;

(f) where the carbon price mechanism requires that a carbon price is paid per quantity of fuel purchased or consumed, the emission factor used to determine the CPM emissions in accordance with section 3.3.3 of Annex I;

(g) where different forms of compliance units were used to meet compliance obligations as referred to in section 3.3.4 of Annex I, the related CPM emissions with these compliance units;

(h) the approach taken to attribute the CPM emissions to the reporting period if the CPM reporting period is not the same as the reporting period used for reporting embedded emissions;

(i) the approach taken to ensure that the attribution of carbon price data to the quantity of production of each tonne of good per CN code is consistent with the approach of attributing embedded emissions in accordance with Annex II to Implementing Regulation (EU) 2025/2547;

(j) where the carbon price mechanism is an emissions trading system, the number of compliance units surrendered to cover the reported and confirmed CPM emissions referred to in Annex I, section 3.5.1, first subparagraph, point (b), including the reported and confirmed CPM emissions of each year of a multi-year compliance period if that emissions trading system requires the operator to surrender compliance units in the final year of a multi-year compliance period;

(k) the total direct or indirect emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonnes of CO_2e per tonne of good or MWh;

(l) the direct or indirect emissions which are exempted from the obligation to pay a carbon price in accordance with Annex I, section 5, which are:

(1) emissions associated with free allowances that are received by the operator;

(2) emissions that are below an emission intensity baseline;

(3) emissions that are below a threshold under which no carbon price is due;

(4) other emissions that are exempted from payment of a carbon price;

(m) the direct or indirect rebate or other form of compensation on emissions within the reporting period attributed to the quantity of production of each tonne of good per CN code, expressed in tonnes of CO_2e per tonne of good or MWh;

(n) for each of the goods:

(1) the carbon price effectively paid on specific direct embedded emissions, and, if applicable, specific indirect emissions expressed in price in local currency per tonne of good or MWh;

(2) the yearly exchange rate used to convert the carbon price from the jurisdiction's local currency to euro;

(3) the year of the official yearly exchange rate used to convert the carbon price from the jurisdiction's local currency to euro;

(4) the total carbon price effectively paid on the total specific embedded emissions, including the specific direct embedded emissions, and, if applicable, specific indirect emissions, expressed in euro per tonne of goods or MWh.

4. CARBON PRICE DATA ON PRECURSORS PRODUCED OUTSIDE THE INSTALLATION

(a) For each certified carbon price applicable to a precursor that is used but not produced at the installation producing the complex goods:

(1) unique identifier of the precursor installation's certification report;

(2) the carbon price effectively paid on each precursor as reported in the installation's certification report, expressed in euro per tonne of goods.

(b) For each default carbon price applicable to a precursor that is used but not produced at the installation producing the complex goods:

(1) the default carbon price used, expressed in EUR per tonne of CO_2e and the resulting carbon price paid on each precursor, expressed in euro per tonne of goods.

5. CARBON PRICE DATA AGGREGATED ON DIFFERENT CARBON PRICE MECHANISMS

The total carbon price effectively paid in euro per tonne of good, or per MWh, covering all carbon price mechanisms applicable to the emissions of the good.

ANNEX IV

Scope of accreditation for independent persons

The scope of accreditation and groups of activities defined in this Annex shall be indicated in the accreditation certificate.

CBAM activity group No	Scope of accreditation
LIV	Certification of the carbon price effectively paid

ANNEX V

Template of the certification report

1. GENERAL IDENTIFICATION DATA

1.1. **Identification of the installation and of the operator**

(a) Name of the installation;

(b) unique installation identifier in the CBAM registry.

1.2. **Identification of the certification report**

(a) Unique identifier and version number of the certification report;

(b) applicable reporting period.

1.3. **Identification of the independent person**

(a) Name of the independent person;

(b) address where the independent person is established;

(c) where the independent person outsourced certification activities in accordance with the harmonised standard referred to in Article 10(1), address(es) of office(s) of the certification team;

(d) accreditation number of the independent person;

(e) name of the national accreditation body;

(f) country of establishment of the national accreditation body;

(g) expiration date of the accreditation;

(h) any scope of accreditation relevant for CBAM.

2. INFORMATION ON THE CERTIFICATION

2.1. **Certification team**

(a) Name of the CBAM certification lead auditor and of all CBAM certification auditors and, where applicable, technical experts who are members of the certification team;

(b) number of consecutive certifications carried out by the CBAM certification lead auditor;

(c) if applicable, name of CBAM certification lead auditor, CBAM certification auditors and technical experts undertaking the site visit.

2.2. **Details on physical site visits**

(a) If applicable, date of the site visits and number of days spent on-site;

(b) if applicable, date, location and detailed explanation of reasons for carrying out physical site visits.

2.3. **Basis of certification work**

(a) Objectives of the certification;

(b) scope of the certification;

(c) scope of accreditation required to perform the certification;

(d) unique identifier, date and version number of the verification report referred to in Article 15(1);

(e) criteria used to certify the operator's carbon price report;

(f) materiality level applied;

(g) confirmation that the independent person has checked whether the operator has been granted rebates or other forms of compensation, a description of the outcome of this assessment and whether the evidence related to rebates or other forms of compensation is given in accordance with section 5.3 of Annex I;

(h) if applicable, confirmation that no rebates or other forms of compensation as specified in Article 9 were received;

(i) confirmation that the approach for attributing CPM emissions and carbon price effectively paid to each good is consistent with the approach for attributing embedded emissions in accordance with Annex II to Implementing Regulation (EU) 2025/2547 on the calculation of embedded emissions, including indication of any inconsistencies identified by the independent person;

(j) confirmation that evidence of actual payment of the carbon price by the operator was checked and a description of any inconsistencies identified in the assessment of the evidence that have an impact on the carbon price effectively paid;

(k) confirmation that the independent person has checked the consistency of compliance units surrendered with the reported and confirmed emissions covered by those surrendered compliance units and a description of any inconsistencies identified;

(l) list of carbon price evidence that the independent person assessed during the certification.

2.4. **Carbon price data certification**

(a) Total carbon price effectively paid for each good, in euro, attributed to each good, expressed in euro per tonne of good or euro per MWh;

(b) total CPM emissions attributed to each good per CN code, expressed in tCO_2e per tonne of good or tCO_2e per MWh;

(c) data supporting the certified carbon price as referred to in point (a) and (b):

(1) carbon price effectively paid for each good, in euro for direct emissions of the installation, expressed in price per tonne of good or price per MWh;

(2) carbon price effectively paid for each good, in euro for indirect emissions of the installation, expressed in price per tonne of good or price per MWh;

(3) carbon price effectively paid for each good, in euro for emissions of precursors produced outside the installation, expressed in price per tonne of good.

2.5. **Certification opinion statement**

(a) The independent person's statement indicating whether it concludes with reasonable assurance that the report is free from material misstatement and that the carbon price on the verified embedded emissions was effectively paid;

(b) information on remaining misstatements that were not corrected before the issuance of the certification report and whether they are material;

(c) information on remaining instances of non-compliance that were not corrected before the issuance of the certification report and whether they have material effect on the carbon price data;

(d) recommendations for improvement, if applicable;

(e) date and signature by an authorised person on behalf of the independent person, including his/her name.