



● Hội thảo trực tuyến

# Cơ chế Điều chỉnh Biên giới Carbon CBAM Cập nhật thông tin mới từ Hội đồng và Ủy ban Châu Âu

26/09/2023 | 09:30 – 11:30



**Ông TRƯƠNG VĨNH KHANG**

Trưởng bộ phận Phát triển bền vững  
BSI Việt Nam



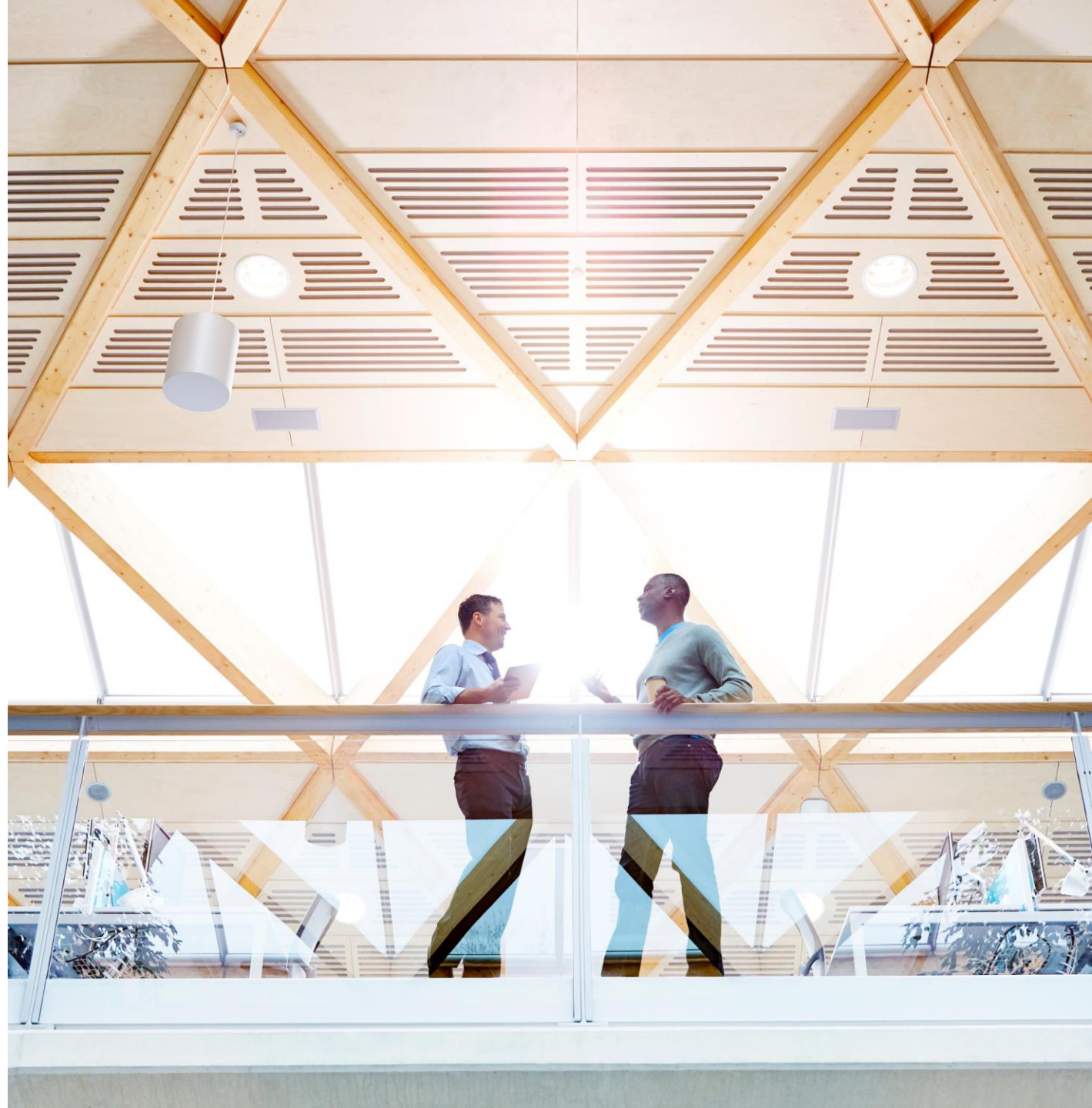
Xem thêm dịch vụ  
SUS từ BSI





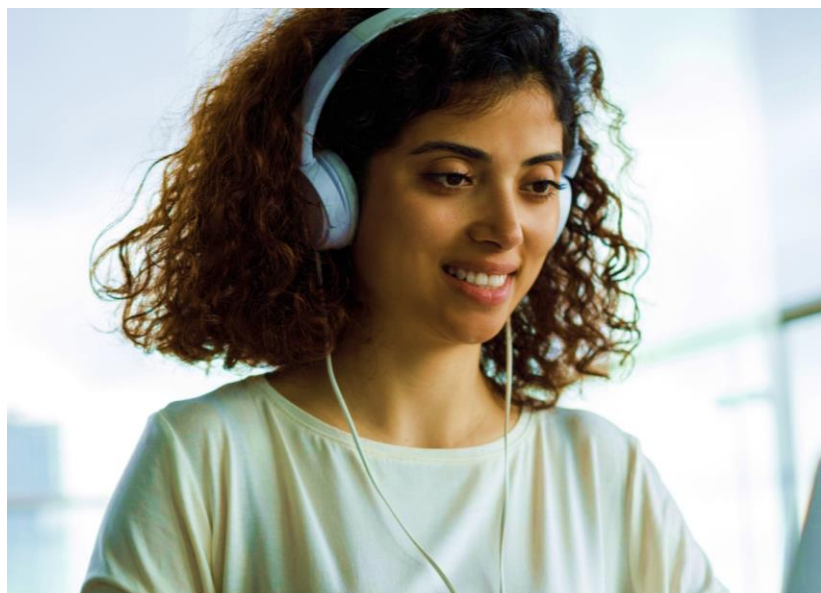
## ● Khóa đào tạo

Tên khóa	Thời lượng (ngày)
Báo cáo Phát triển bền vững với Bản cập nhật Tiêu chuẩn GRI 2021	2
Khóa đào tạo trung hòa carbon (PAS 2060:2014)	1-3
Khóa đào tạo quản lý phát thải khí nhà kính (ISO 14064)	1-3
Khóa GHG Practitioner	4



## ● Thông tin liên hệ

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### **Viện Tiêu Chuẩn Anh - BSI Việt Nam**

**VP chính:** Tầng 15, Tòa nhà AP, 518B Điện Biên Phủ, Phường 21, Quận Bình Thạnh, TP. Hồ Chí Minh

**VP Hà Nội:** Tầng 12, Tòa nhà PV Oil, 148 Hoàng Quốc Việt, Phường Nghĩa Tân, Quận Cầu Giấy, Thủ đô Hà Nội

**VP Đà Nẵng:** Tầng 8, Tòa nhà Công viên phần mềm, 02 Quang Trung, Quận Hải Châu, TP. Đà Nẵng

T: +84 (28) 3820 0066 | F: +84 (28) 3820 0022

[info.vietnam@bsigroup.com](mailto:info.vietnam@bsigroup.com) | [www.bsigroup.com](http://www.bsigroup.com)



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Head of SUSTAINABILITY Portfolio  
Lead AUDITOR – Lead TUTOR

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***KHÍ NHÀ KÍNH***

***CƠ CHẾ ĐIỀU CHỈNH BIÊN GIỚI CARBON***

***và***

***CẬP NHẬT THÔNG TIN MỚI TỪ ỦY BAN CHÂU ÂU***

***NỘI DUNG ĐƯỢC GIỮ ĐỊNH DẠNG TRÌNH BÀY NGÔN NGỮ TIẾNG ANH  
NHÀM ĐẢM BẢO NGUYÊN BẢN CHUYÊN TÀI THÔNG TIN ĐƯỢC CÔNG BỐ TỪ ỦY BAN CHÂU ÂU***

Tháng 9, năm 2023



**bsi.**

● **CARBON BORDER ADJUSTMENT MECHANISM – CBAM  
and The updated on Aug 2023 for Transition Phase**



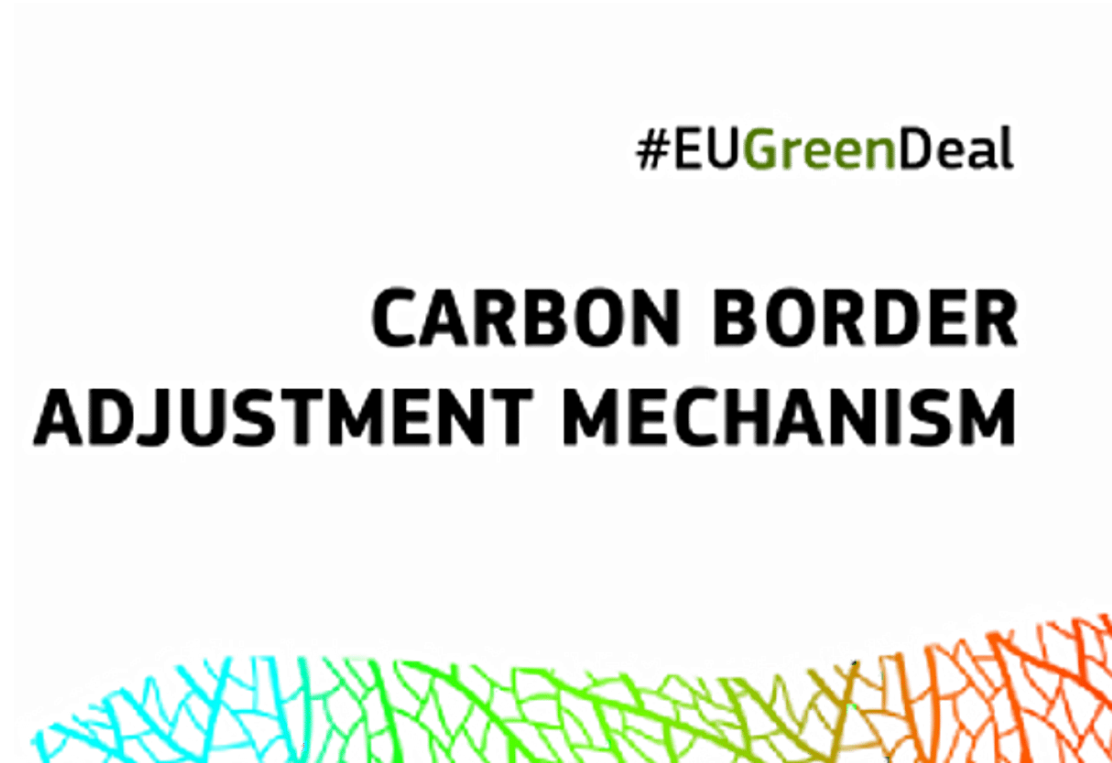
Truong Vinh KHANG  
Sustainability Portfolio Head

Sep 2023



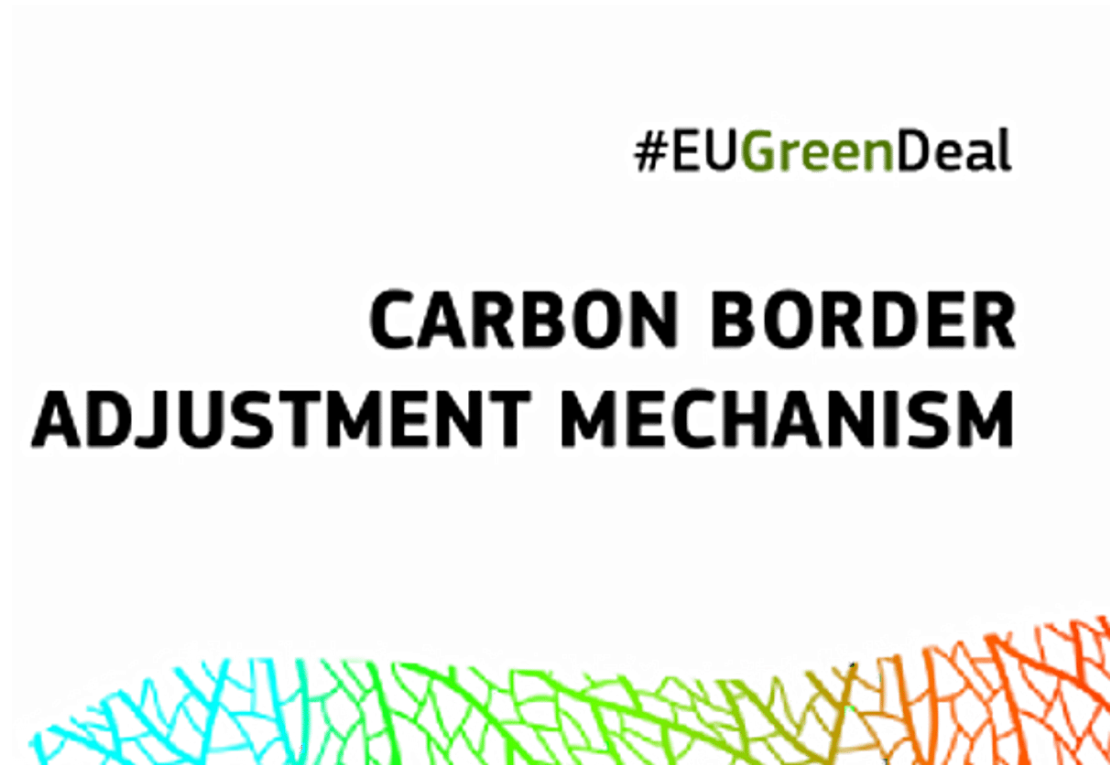
## CBAM information onboard

1. General information and the phases
2. The target and related entities of CBAM
3. Calculating for CBAM preparing
4. CBAM Reporting
5. The form template of CBAM



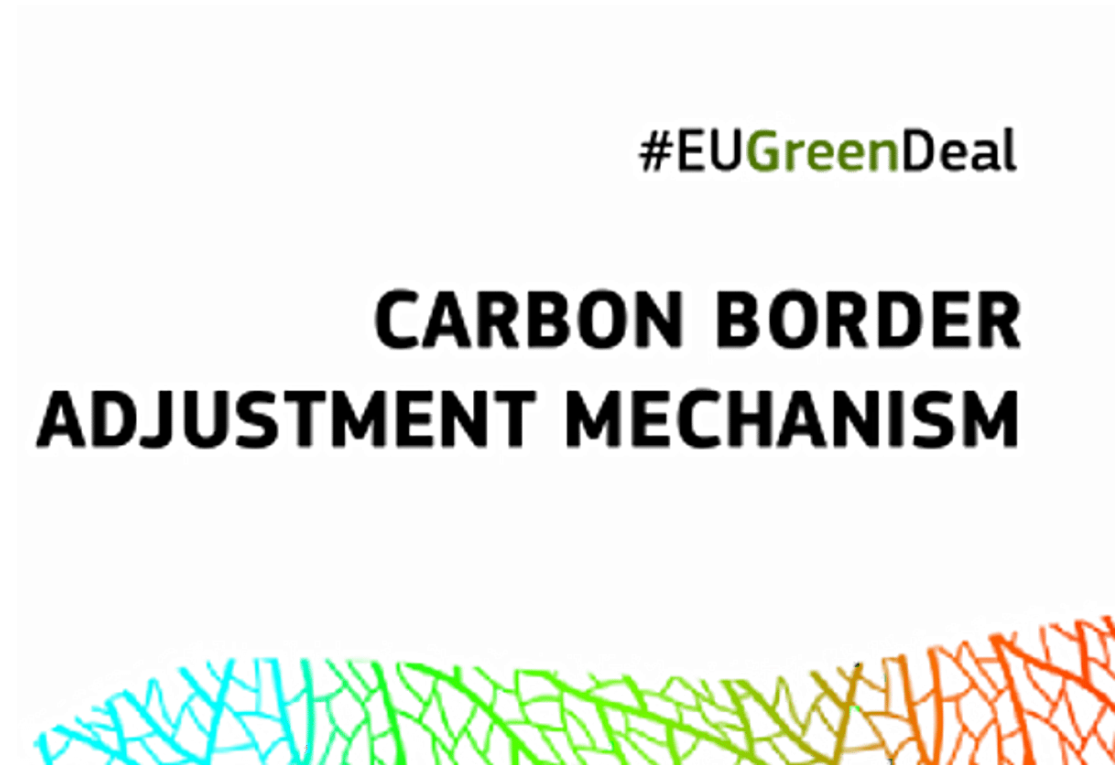
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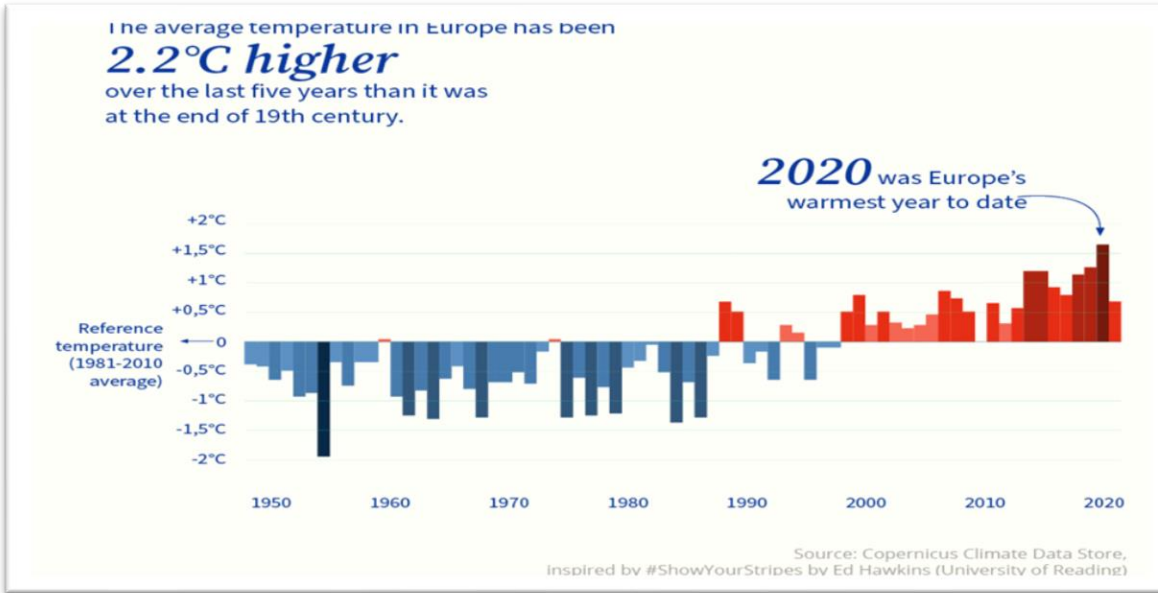


## CBAM information onboard

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# Climate change costs the lives and money



## Climate change leads to economic losses

The financial losses caused by extreme weather and climate-related events exceeded **€487 billion** in the EU27 over the last 40 years.

This is significantly more than what the EU spends over two years on all its policies and programmes.

The overall cost was the highest for Germany, Italy and France.

## People are dying because of extreme weather

Between 1980 and 2020, **over 138 000 people** in the EU lost their lives due to extreme weather and climate-related events.

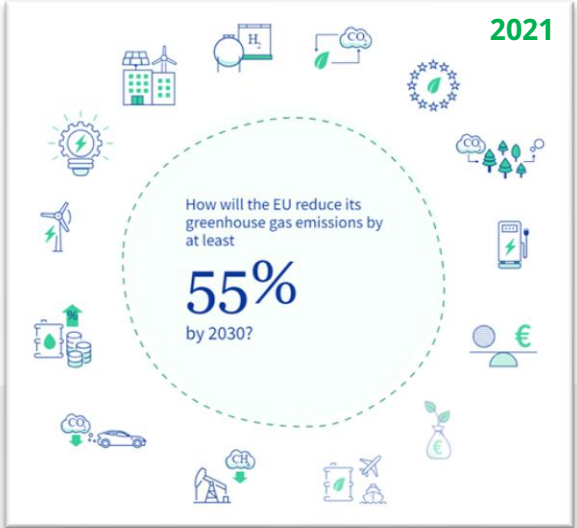
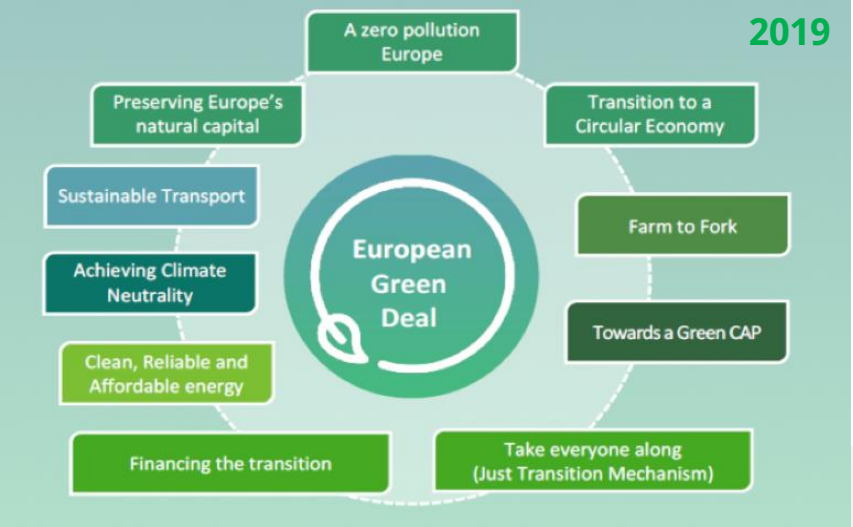
Germany, France and Italy suffered the most.

**+22%**  
The intensity of rainfall over the last 50 years in the Mediterranean region

**over €5 billion**  
Economic cost of river flooding in Europe on average every year

**€2 billion**  
Economic damage caused by forest fires every year

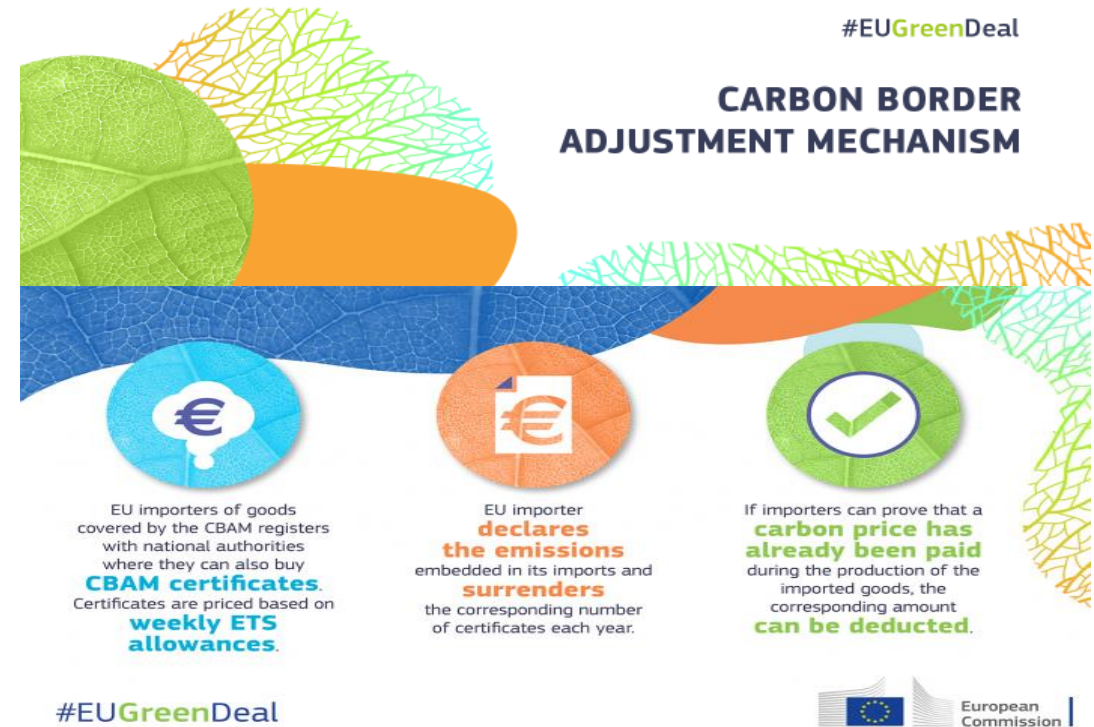
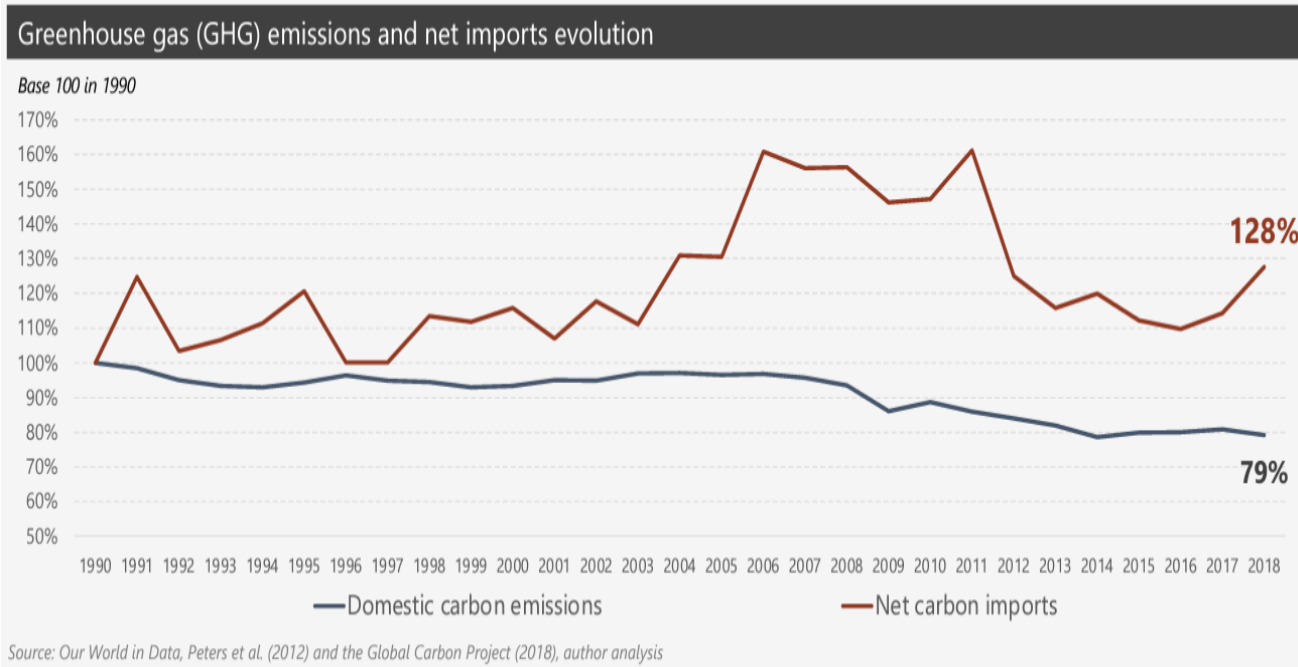
# SDGs and European Green Deal – FIT for 55% (2019)



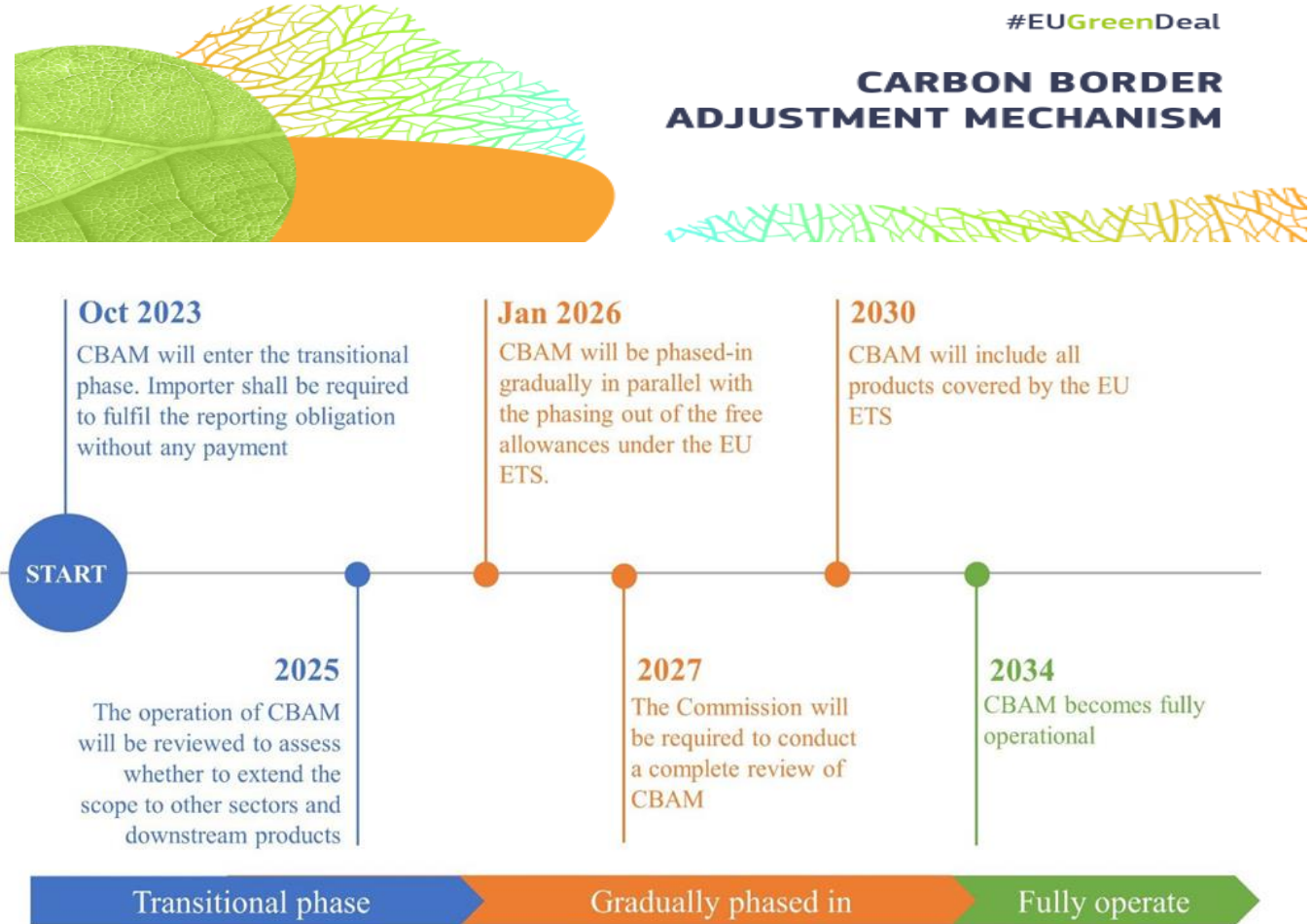
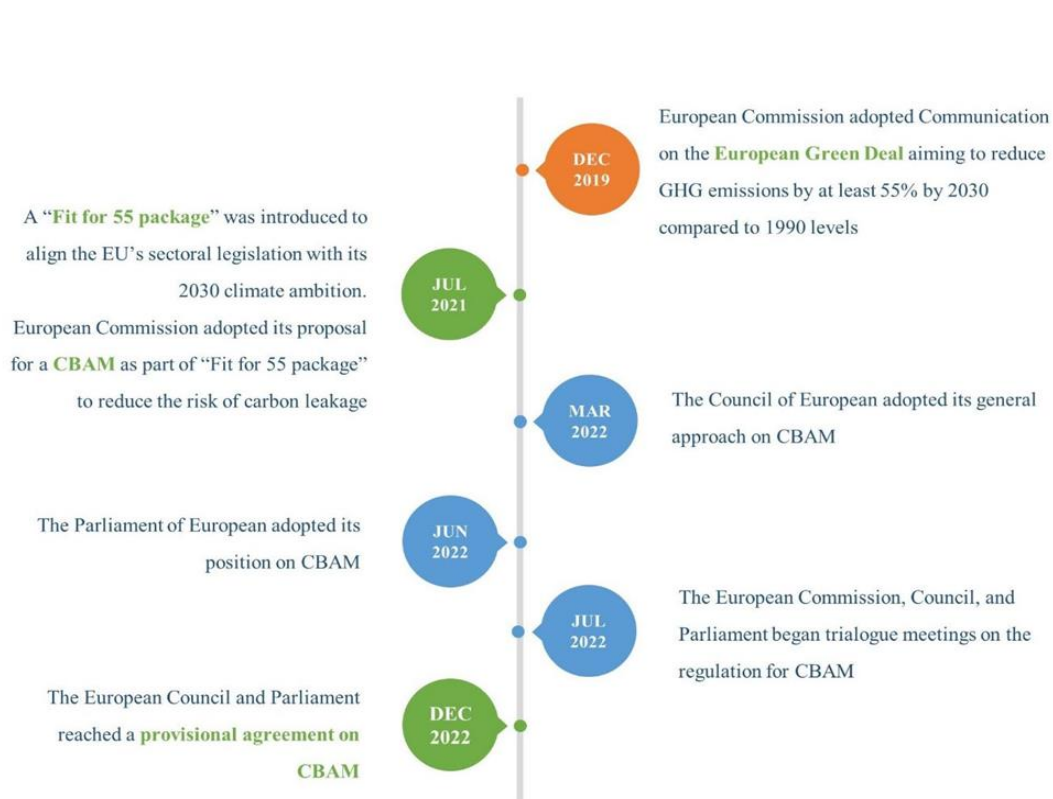
1990 **Fit for 55** 2030

# Carbon Border Adjustment Mechanism – CBAM proposal 2021

CBAM is a tool to put a **fair price** on the carbon emitted during the production of carbon intensive goods that are **entering the EU**, and to **encourage cleaner industrial production** in non-EU countries. By confirming that a **price** has been **paid for the embedded carbon emissions** generated in the production of certain goods imported into the EU.



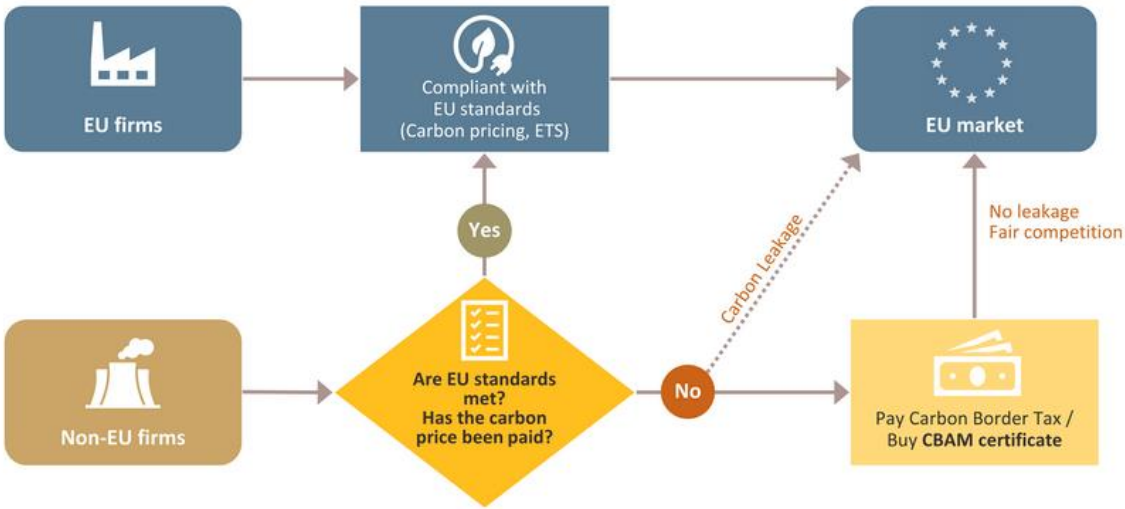
# Carbon Border Adjustment Mechanism - CBAM - History and Implementation



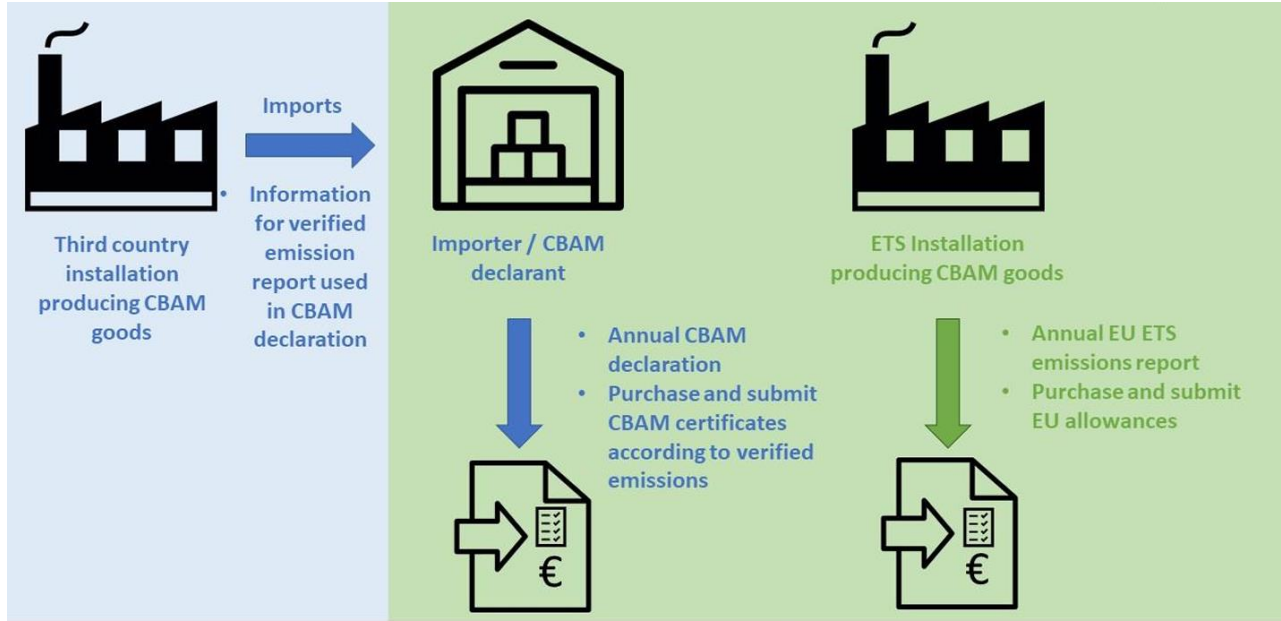
Source: European Parliament (2022)

# Carbon Border Adjustment Mechanism – CBAM – History and Operating

## How the CBAM Operates



Source: BCG Analysis<sup>7</sup>, Krungsri Research





# Carbon Border Adjustment Mechanism - CBAM

European Commission - Questions and answers



## Carbon Border Adjustment Mechanism: Questions and Answers

Brussels, 14 July 2021

### Why is the Commission proposing a Carbon Border Adjustment Mechanism?

The EU is at the forefront of international efforts to fight climate change. The European Green Deal sets out a clear path towards realising the EU's ambitious target of a 55% reduction in carbon emissions compared to 1990 levels by 2030, and to become a climate-neutral continent by 2050.



## What will happen in the transitional phase?

Under the Commission's proposal, importers will have to report emissions embedded in their goods without paying a financial adjustment in a transitional phase starting in 2023 and finishing at the end of 2025, giving time for the final system to be put in place.

To provide businesses and other countries with legal certainty and stability, the Carbon Border Adjustment Mechanism will be phased in gradually and will initially apply only to a selected number of goods at high risk of carbon leakage: iron and steel, cement, fertiliser, aluminium and electricity generation. A reporting system will apply as from 2023 for those products with the objective of facilitating a smooth roll out and to facilitate dialogue with third countries, and importers will start paying a financial adjustment in 2026.

## Regulation of the European Parliament and of the Council establishing a carbon border adjustment mechanism (CBAM)<sup>1</sup>

CBAM reporting obligations commence from 1 October 2023, meaning it is urgent for importers to the EU, and EU companies producing or importing goods with high embedded emissions, to prepare for these developments.

It is critical for companies and importers of CBAM goods in the EU to remain well-informed of these developments and begin evaluating the overall impact on their business activity, which may not be limited to a view on their customs data only, but also impact their sourcing and supply chain.

### Summary of the CBAM Regulation

A Regulation that establishes a Carbon Border Adjustment Mechanism for regulating greenhouse gas emissions embedded in **certain goods, upon their importation into the customs territory of the European Union (EU), with the purpose of preventing the risk of carbon leakage.**

#### Covered goods

Applies to goods listed in Annex I, originating in countries and territories outside of the customs territory of the EU, with the exception of countries and territories listed in Annex II.

##### Article 2

Although the scope won't change before 2026, it is intended that the scope of the covered goods includes all sectors covered by the EU Emissions Trading System (ETS) by 2030.

#### Annex I goods (identified by CN code)



Indirect emissions under certain conditions, certain precursors as well as some downstream products (e.g. screws and bolts) are also included.

#### Annex II exception countries and territories



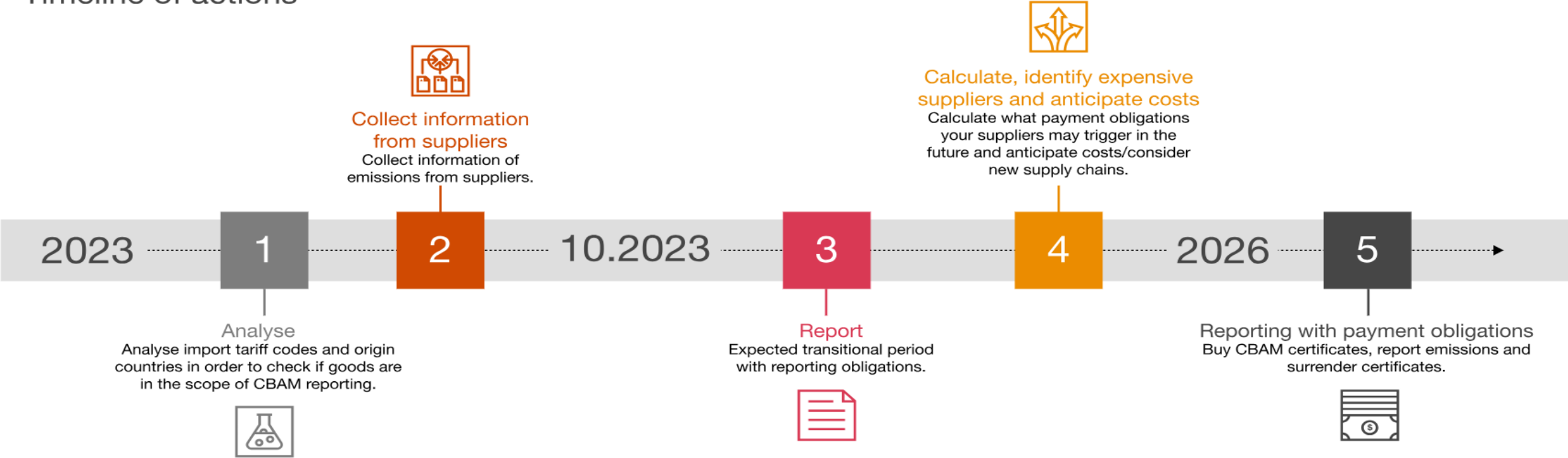
# Carbon Border Adjustment Mechanism – CBAM timeline

**REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 10 May 2023  
establishing a carbon border adjustment mechanism**



REGULATION (EU)  
2023/956

## Timeline of actions



# Council and the European Parliament Regulation

REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 10 May 2023  
establishing a carbon border adjustment mechanism

- **Transition period** from **Oct 2023**
- **Surrendering Allowance Period**  
**Jan 2026** to **2034**

## Phasing Out Free Allowance by 2034

	2026	2027	2028	2029	2030	2031	2032	2033	2034
CBAM (%)	2.5	5	10	22.5	48.5	61	73.5	86	100
Free Allowance (%)	97.5	95	90	77.5	51.5	39	26.5	14	0

Source: European Parliament, "Climate change: Deal on a more ambitious Emissions Trading System (ETS)," Press release, December 18, 2022, <https://www.europarl.europa.eu/news/en/press-room/20221212IPR64527/climate-change-deal-on-a-more-ambitious-emissions-trading-system-ets>.

# Council and the European Parliament Regulation

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REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 10 May 2023  
establishing a carbon border adjustment mechanism

- **Transition period** from Oct 2023
- **Surrendering Allowance** Jan 2026

## Transition period from Oct 2023

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- Collect Data Since Oct 2023
- **Quarterly** report
- The first report on Jan 2024
- Report til the after month of reporting Quarter

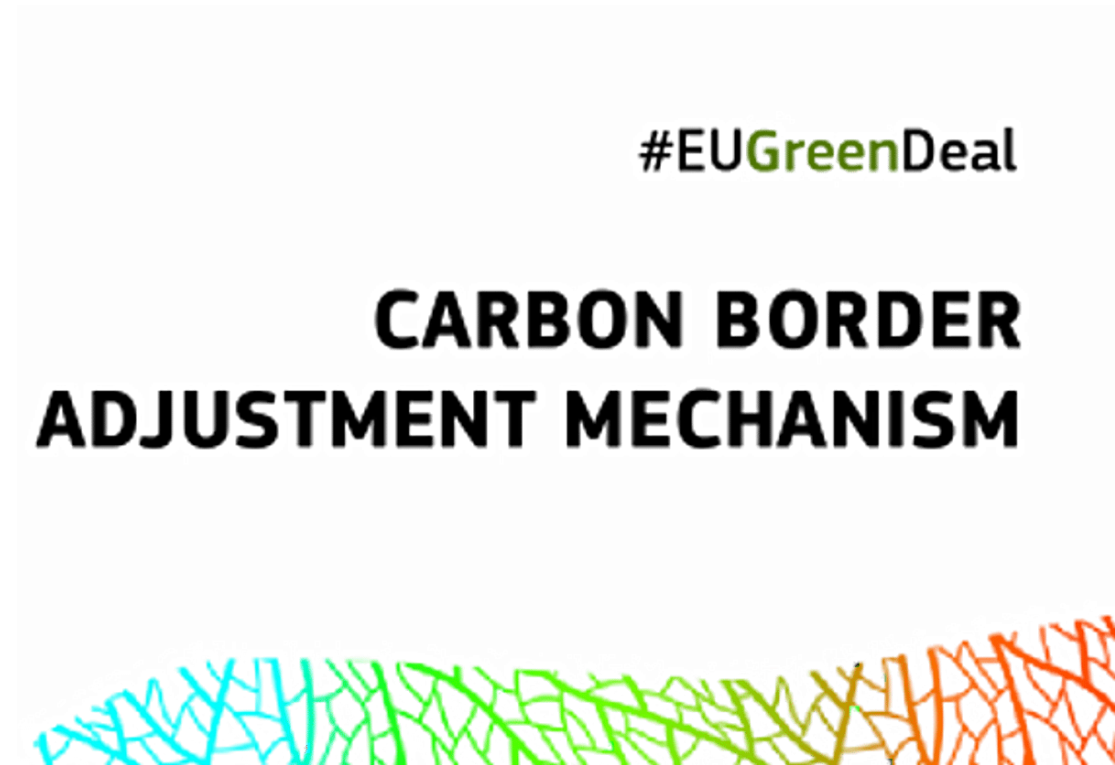
## Surrendering Allowance from Jan 2026

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- Collect Data Since Jan 2026
- **Yearly** report
- The first report on 2027
- Due 31 May

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6. The CBAM – ISO 14064 – ISO 14067 – GHG Protocol



# CBAM – List of Good and Emission ( Regulation 2023/956)

REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 10 May 2023  
establishing a carbon border adjustment mechanism

## Industries Initially Targeted by the EU-CBAM



Source: European Commission

L 130/90      EN      Official Journal of the European Union      16.5.2023

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ANNEX I

**List of goods and greenhouse gases**

1. For the purpose of the identification of goods, this Regulation shall apply to goods falling under the Combined Nomenclature ('CN') codes set out in the following table. The CN codes shall be those under Regulation (EEC) No 2658/87.

# CBAM – List of Good and Emission ( Regulation 2023/956)

## Iron and steel

CN code	Greenhouse gas
72 – Iron and steel Except: 7202 2 – Ferro-silicon 7202 30 00 – Ferro-silico-manganese 7202 50 00 – Ferro-silico-chromium 7202 70 00 – Ferro-molybdenum 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 7202 91 00 – Ferro-titanium and ferro-silico-titanium 7202 92 00 – Ferro-vanadium 7202 93 00 – Ferro-niobium 7202 99 – Other: 7202 99 10 – Ferro-phosphorus 7202 99 30 – Ferro-silico-magnesium 7202 99 80 – Other 7204 – Ferrous waste and scrap; remelting scrap ingots and steel	Carbon dioxide



# CBAM – List of Good and Emission ( Regulation 2023/956)

2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites	Carbon dioxide
7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Carbon dioxide
7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Carbon dioxide
7303 00 – Tubes, pipes and hollow profiles, of cast iron	Carbon dioxide
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Carbon dioxide
7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Carbon dioxide
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Carbon dioxide

# CBAM – List of Good and Emission ( Regulation 2023/956)

7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Carbon dioxide
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Carbon dioxide
7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7311 00 – Containers for compressed or liquefied gas, of iron or steel	Carbon dioxide
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel	Carbon dioxide
7326 – Other articles of iron or steel	Carbon dioxide

Table 1: Mapping of CN codes to aggregated goods categories

<b>CN code</b>	<b>Aggregated goods category</b>	<b>Greenhouse gas</b>
<b>Iron and Steel</b>		
2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites	<b>Sintered Ore</b>	Carbon dioxide
7201 – Pig iron and spiegeleisen in pigs, blocks, or other primary forms Some products under 7205 (Granules and powders, of pig iron, spiegeleisen, iron, or steel) may be covered here	<b>Pig Iron</b>	Carbon dioxide

# CBAM – List of Good - Production routes – System Boundary

## CBAM Implementing Regulation for the transitional phase \_2023\_5512 – Annex II

CN code	Aggregated goods category	Greenhouse gas
7224 – Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
7205 – Granules and powders, of pig iron, spiegeleisen, iron or steel (if not covered under category pig iron)	<b>Iron or steel products</b>	Carbon dioxide
7208 – Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		

# CBAM reporting – CBAM Transitional Registry

**CBAM Transitional Registry** consist of the following **Common Components** Interface :

1. the CBAM Trader Portal (CBAM TP)
2. the CBAM Competent Authorities Portal (CBAM CAP):
  - *National Competent Authorities (CBAM CAP/N), and*
  - *Commission (CBAM CAP/C)*
3. the CBAM User Access Management
4. the CBAM Registry Back End Services (CBAM BE)
5. the public CBAM page on the Europa website.

***The Uniform User Management and Digital Signature (UUM&DS)***

***The Economic Operator Registration and Identification (EORI)*** for the purpose of validating and retrieving the Economic Operator Identity Information



- Data collection and reporting

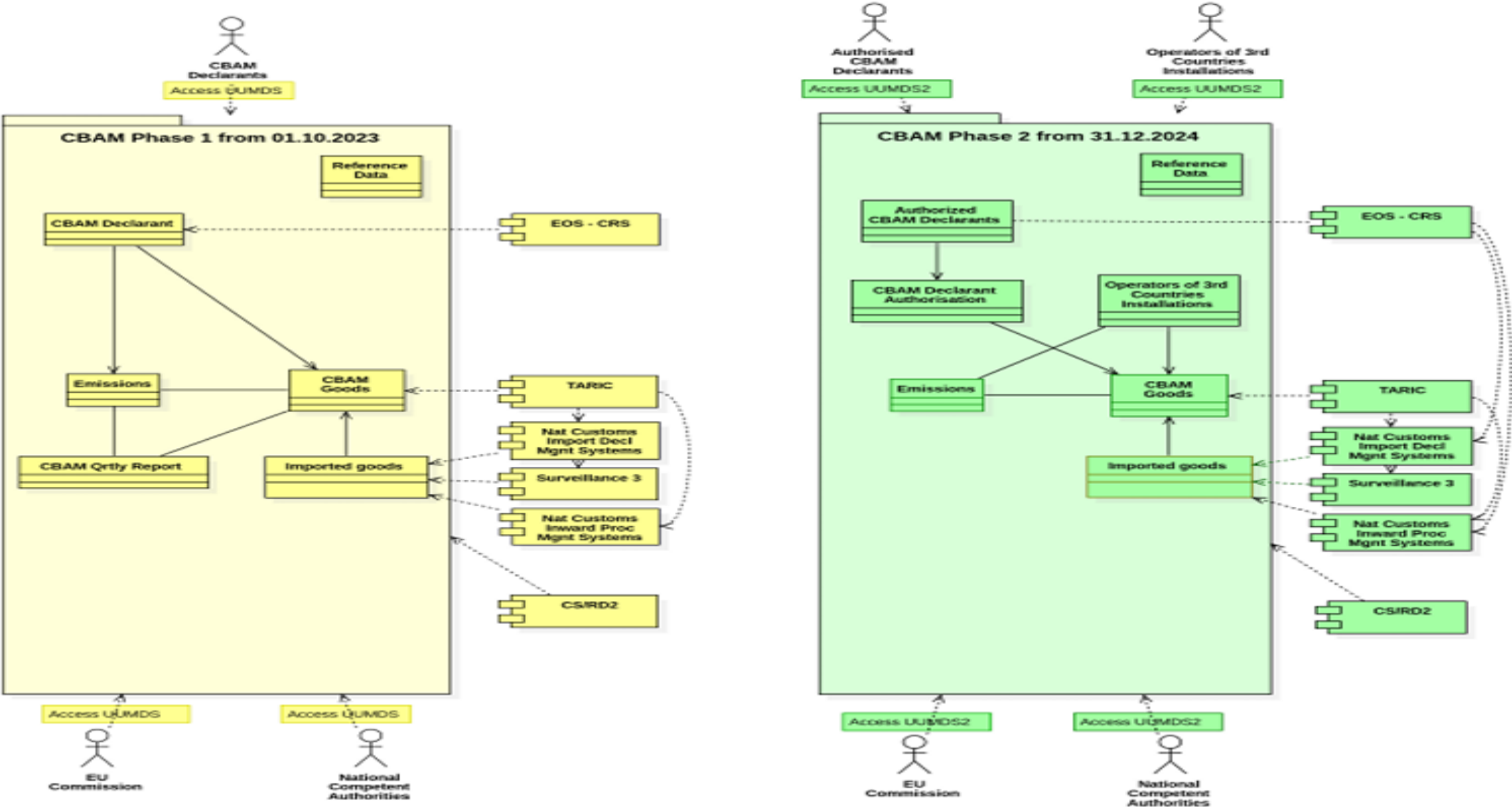
- Submission of CBAM reports

- Modification and correction

- Assessment of CBAM reports

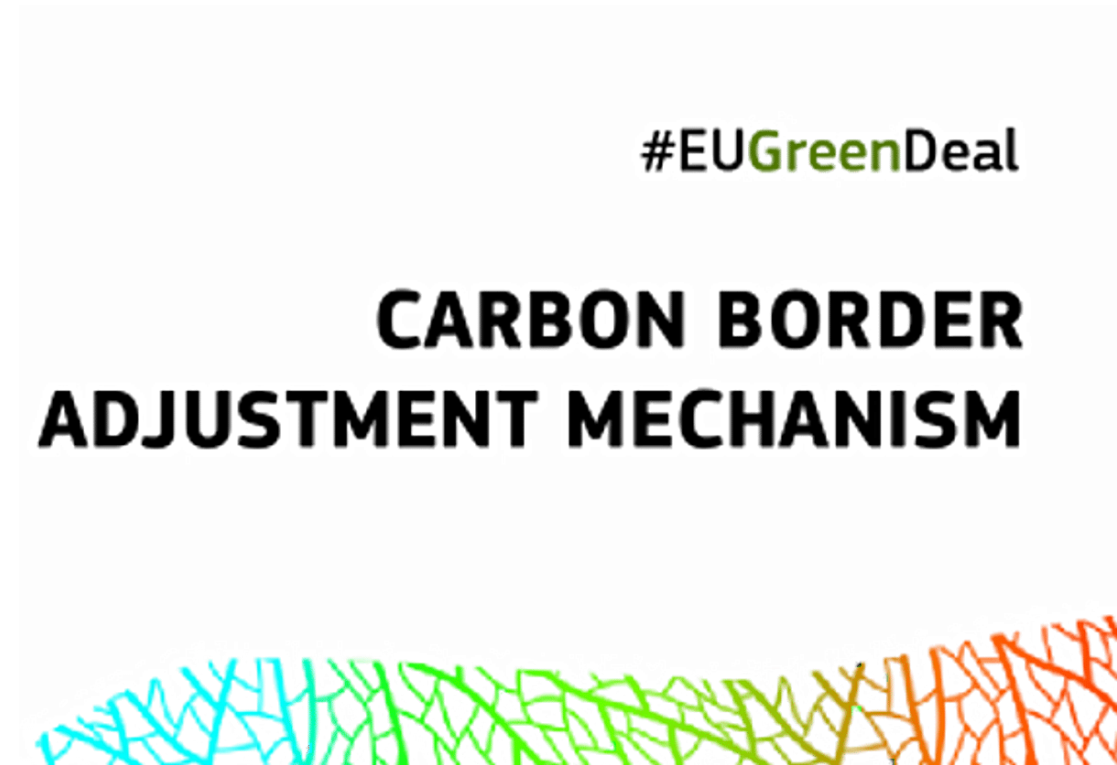
- Confidentiality
- Penalties

# CBAM reporting - CBAM Transitional Registry



## CBAM information onboard

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# Council and the European Parliament Regulation 2023 / 956

REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
of 10 May 2023  
establishing a carbon border adjustment mechanism

## Article 35

### Reporting obligation

1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.
2. The CBAM report shall include the following information:
  - (a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
  - (b) the actual total embedded emissions, expressed in tonnes of CO<sub>2</sub>e emissions per megawatt-hour of electricity or for other goods in tonnes of CO<sub>2</sub>e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;
  - (c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;
  - (d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

- Transition period from Oct 2023
- Surrendering Allowance Jan 2026

Transition period from Oct 2023

- Collect Data Since Oct 2023
- Quarterly report
- The first report on Jan 2024



# CBAM – Definitions (Regulation 2023/956)

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## ANNEX IV

### Methods for calculating embedded emissions for the purpose of Article 7

#### 1. DEFINITIONS

For the purposes of this Annex and of Annexes V and VI, the following definitions apply:

- (a) ‘simple goods’ means goods produced in a production process requiring exclusively input materials (precursors) and fuels having zero embedded emissions;
- (b) ‘complex goods’ means goods other than simple goods;
- (c) ‘specific embedded emissions’ means the embedded emissions of one tonne of goods, expressed as tonnes of CO<sub>2</sub>e emissions per tonne of goods;
- (d) ‘CO<sub>2</sub> emission factor’, means the weighted average of the CO<sub>2</sub> intensity of electricity produced from fossil fuels within a geographic area; the CO<sub>2</sub> emission factor is the result of the division of the CO<sub>2</sub> emission data of the electricity sector by the gross electricity generation based on fossil fuels in the relevant geographic area; it is expressed in tonnes of CO<sub>2</sub> per megawatt-hour;
- (e) ‘emission factor for electricity’ means the default value, expressed in CO<sub>2</sub>e, representing the emission intensity of electricity consumed in production of goods;
- (f) ‘power purchase agreement’ means a contract under which a person agrees to purchase electricity directly from an electricity producer;
- (g) ‘transmission system operator’ means an operator as defined in Article 2, point (35), of Directive (EU) 2019/944 of the European Parliament and of the Council <sup>(1)</sup>.

# CBAM – Calculating Actual Embedded Emissions (Regulation 2023/956 – Annex IV)

## Determination of actual specific embedded emissions for **SIMPLE GOODS**

$$SEE_g = \frac{AttrEm_g}{AL_g}$$

$SEE_g$

are the specific embedded emissions of goods g, in terms of CO<sub>2</sub>e per tonne;

$AttrEm_g$

are the attributed emissions of goods g, and

$AL_g$

is the activity level of the goods, being the quantity of the goods produced in the reporting period in that installation.

$$AttrEm_g = DirEm + IndirEm$$

$DirEm$

are the direct emissions, resulting from the production process, expressed in tonnes of CO<sub>2</sub>e, within the system boundaries referred to in the implementing act adopted pursuant to Article 7(7), and

$IndirEm$

are the indirect emissions resulting from the production of electricity consumed in the production processes of goods, expressed in tonnes of CO<sub>2</sub>e, within the system boundaries referred to in the implementing act adopted pursuant to Article 7(7).

# CBAM – Calculating Actual Embedded Emissions (Regulation 2023/956 – Annex IV)

## Determination of actual specific embedded emissions for **COMPLEX GOODS**

$$SEE_g = \frac{AttrEm_g + EE_{ImpMat}}{AL_g}$$

$EE_{ImpMat}$

are the embedded emissions of the **input materials (precursors) consumed** in the production process. Only input materials (precursors) listed as relevant to the system boundaries of the production process as specified in the implementing act adopted pursuant to Article 7(7) are to be considered. The relevant  $EE_{ImpMat}$  are calculated as follows:

$$EE_{ImpMat} = \sum_{i=1}^n M_i \cdot SEE_i$$

$M_i$

is the mass of input material (precursor)  $i$  used in the production process, and


$SEE_i$


are the specific embedded emissions for the input material (precursor)  $i$ . For  $SEE_i$  the operator of the installation shall use the value of emissions resulting from the installation where the input material (precursor) was produced, provided that that installation's data can be adequately measured.


# CBAM – Commission Implementing Regulation (EU) date 17.08.2023

European Economic Area (EEA) relevant

## Legislative Documents

17 MAY 2023  
 **CBAM regulation in the Official Journal of the EU** English (117.57 KB - HTML) [Download](#)

17 AUGUST 2023  
 **CBAM Implementing Regulation for the transitional phase** English (226.37 KB - PDF) [Download](#)

17 AUGUST 2023  
 **Annexes to the CBAM Implementing Regulation for the transitional phase** English (873.71 KB - PDF) [Download](#)

## Resources

To help stakeholders **prepare for the new reporting obligations as from 1 October 2023**, the European Commission has prepared written guidance and online training. This section will be updated regularly with the latest resources.



Regulation for the transitional phase



Annexes to the  
1 Implementing Re



Guidance\_EU  
importers




Guidance\_non-EU  
installations





template for  
installations

## Guidance documents

Commission services have prepared the following guidance documents, to help navigate the transitional period (1 October 2023 – 31 December 2025):

17 AUGUST 2023  
 **Guidance document on CBAM installations for importers of goods into the EU** English (1.64 MB - PDF) [Download](#)

17 AUGUST 2023  
 **Guidance document on CBAM installations for installation operators outside the EU** English (4.22 MB - PDF) [Download](#)

22 AUGUST 2023  
 **CBAM communication template for installations – PRELIMINARY 22.8.2023** English (1.19 MB - XLSX) [Download](#)

# CBAM – Commission Implementing Regulation (EU) date 17.08.2023


17 AUGUST 2023

**CBAM Implementing Regulation for the transitional phase**  
English (226.37 KB - PDF) Download 


17 AUGUST 2023

**Annexes to the CBAM Implementing Regulation for the transitional phase**  
English (873.71 KB - PDF) Download 

## 2. MAPPING OF CN CODES TO AGGREGATED GOODS CATEGORIES

Table 1 of this Annex defines aggregated goods categories for each CN code listed in Annex I to Regulation (EU) 2023/956. Those categories are used for the purpose of defining system boundaries of production processes for the determination of embedded emissions corresponding to the goods listed in Annex I to Regulation (EU) 2023/956.

*Table 1: Mapping of CN codes to aggregated goods categories*

CN code	Aggregated goods category	Greenhouse gas
7224 – Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
7205 – Granules and powders, of pig iron, spiegeleisen, iron or steel (if not covered under category pig iron)	<b>Iron or steel products</b>	Carbon dioxide
7208 – Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
7209 – Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		

## 3. PRODUCTION ROUTES, SYSTEM BOUNDARIES AND RELEVANT PRECURSORS

### 3.13 Pig Iron

#### 3.13.1 Special provisions

This aggregated goods category containing pig irons (e.g., special pig iron (nickel pig iron)) is included in the scope of the CBAM.

#### 3.13.2 Production routes

##### 3.13.2.1 Blast furnace route

For that production route, direct emissions monitoring shall encompass:

- CO<sub>2</sub> from fuels and reducing agents such as coke, coke dust, coal, fuel oils, plastic wastes, natural gas, wood wastes, charcoal, as well as from waste gases such as coke oven gas, blast furnace gas or converter gas.
- Where biomass is used, the provisions of Section B.3.3 of Annex III shall be taken into account.
- CO<sub>2</sub> from process materials such as limestone, magnesite, and other carbonates, carbonatic ores; materials for flue gas cleaning.
- Carbon remaining in the product or in slags or wastes is taken into account by using a mass balance method in accordance with Section B.3.2 of Annex III.

Relevant precursors:

- sintered ore;
- pig iron or direct reduced iron (DRI) from other installations or production processes, if used in the process;
- FeMn, FeCr, FeNi if used in the process;
- hydrogen if used in the process.



	17 AUGUST 2023 <b>CBAM Implementing Regulation for the transitional phase</b> English (226.37 KB - PDF)	Download 
	17 AUGUST 2023 <b>Annexes to the CBAM Implementing Regulation for the transitional phase</b> English (873.71 KB - PDF)	Download 

## B.2 Choice of monitoring methodology

The applicable methodology shall be either:

1. **The calculation-based methodology**, which consists in determining emissions from source streams on the basis of activity data obtained by means of measurement systems and additional parameters from laboratory analyses or standard values. The calculation-based methodology may be implemented according to the standard method or the mass balance method.
2. **The measurement-based methodology**, which consists in determining emissions from emission sources by means of continuous measurement of the concentration of the relevant greenhouse gas in the flue gas and of the flue gas flow.

## B.5 Requirements for calculation factors for CO<sub>2</sub>

### B.5.1 Methods for *determining calculation factors*

For the determination of calculation factors required for the calculation-based methodology, one of the following methods may be chosen:

1. use of *standard values*;
2. use of proxy data based on a empirical correlations between the relevant calculation factor and other properties *better accessible to measurement*;
3. use of values based on *laboratory analysis*.



## *B.5.5 Recommended methods for determination of calculation factors*

It is considered a recommended improvement to apply standard values only for source streams which correspond to minor emission quantities, and to apply laboratory analyses for all major source streams. The following list presents the applicable methods in sequence of increasing data quality:

1. type I standard values;
2. type II standard values;
3. correlations for determining proxy data;
4. analyses carried out outside the operator's control, e.g. by the supplier of the fuel or material, contained in purchase documents, without further information on the methods applied;
5. analyses in non-accredited laboratories, or in accredited laboratories, but with simplified sampling methods;
6. analyses in accredited laboratories, applying best practice regarding sampling.

## Type II standard values, shall be the following:

- (a) standard factors 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;
- (b) values published by national research institutions, public authorities, standardisation bodies, statistical offices etc. for the purpose of more disaggregated emissions reporting than under the previous point;
- (c) values specified and guaranteed by the supplier of a fuel or material where there is evidence that the carbon content exhibits a 95 % confidence interval of not more than 1 %;
- (d) stoichiometric values for the carbon content and related literature values for the net calorific value (NCV) of a pure substance;
- (e) values based on laboratory analyses carried out in the past not older than two years and considered representative for the fuel or material.

## *B.5.2 Applicable standard values*

Type I standard values, shall be applicable only if no type II standard value is available for the same parameter and material or fuel.

Type I standard values shall be the following:

- (a) standard factors provided in Annex VIII;
- (b) standard factors contained in the latest IPCC guidelines for GHG inventories<sup>5</sup>;
- (c) values based on laboratory analyses carried out in the past, not older than 5 years and considered representative for the fuel or material.

## Annex VIII

Standard factors used in the monitoring of direct emissions at installation level

### 1. FUEL EMISSION FACTORS RELATED TO NET CALORIFIC VALUES (NCV)

Table 1: Fuel emission factors related to net calorific value (NCV) and net calorific values per mass of fuel.

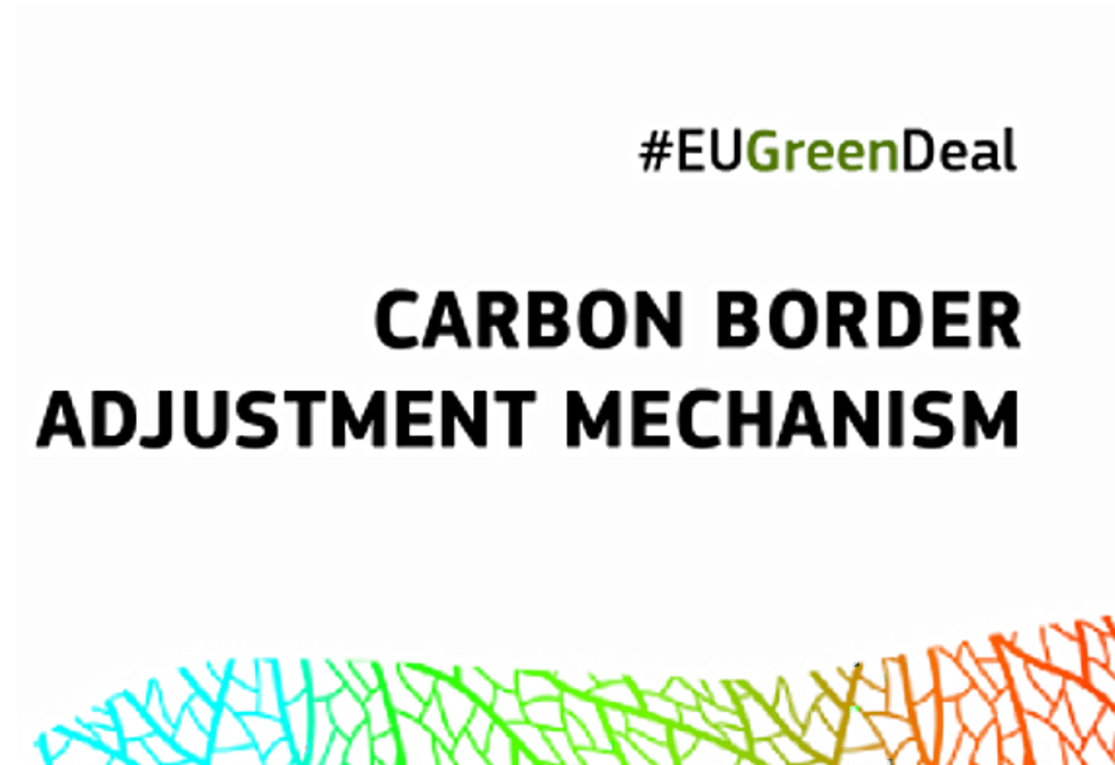
Fuel type description	Emission factor (t CO <sub>2</sub> /TJ)	Net calorific value (TJ/Gg)	Source
Crude oil	73,3	42,3	IPCC 2006 GL
Orimulsion	77,0	27,5	IPCC 2006 GL
Natural gas liquids	64,2	44,2	IPCC 2006 GL
Motor gasoline	69,3	44,3	IPCC 2006 GL
Kerosene (other than jet kerosene)	71,9	43,8	IPCC 2006 GL
Shale oil	73,3	38,1	IPCC 2006 GL
Gas/Diesel oil	74,1	43,0	IPCC 2006 GL
Residual fuel oil	77,4	40,4	IPCC 2006 GL

Table 5: Emission factors for process emissions from other process materials (production of iron or steel, and processing of ferrous metals) <sup>(14)</sup>

Input or output material	Carbon content (t C/t)	Emission factor (t CO <sub>2</sub> /t)
Direct reduced iron (DRI)	0,0191	0,07
EAF carbon electrodes	0,8188	3,00
EAF charge carbon	0,8297	3,04
Hot briquetted iron	0,0191	0,07
Oxygen steel furnace gas	0,3493	1,28
Petroleum coke	0,8706	3,19
Pig iron	0,0409	0,15
Iron / iron scrap	0,0409	0,15
Steel / steel scrap	0,0109	0,04

## CBAM information onboard

1. General information and the phases
2. The target and related entities of CBAM
3. Calculating for CBAM preparing
- 4. CBAM Reporting**
5. The form template of CBAM



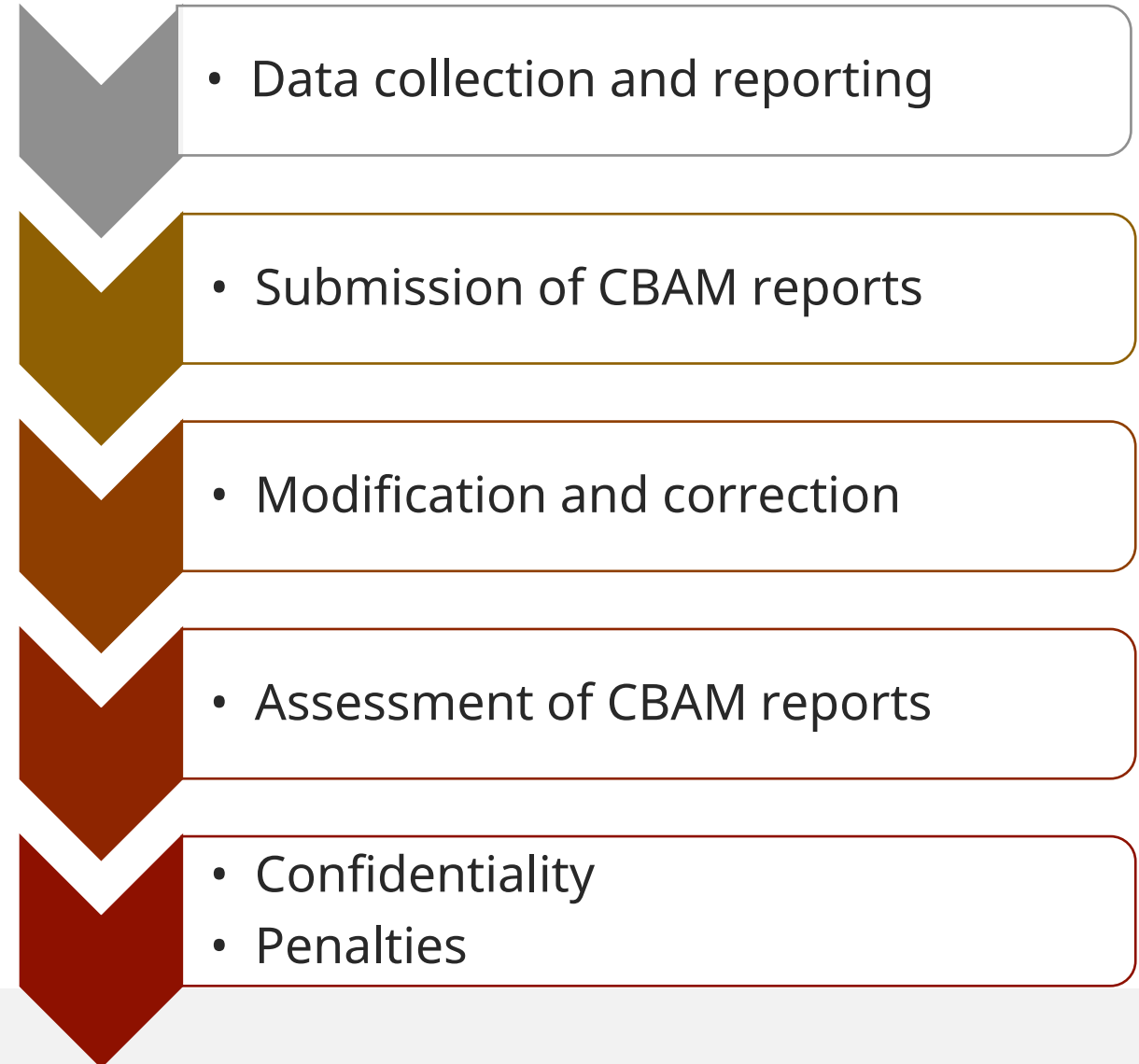
# CBAM – Implementing Regulation (EU) - Annex

### 3. GLOBAL WARMING POTENTIALS FOR NON-CO<sub>2</sub> GREENHOUSE GASES

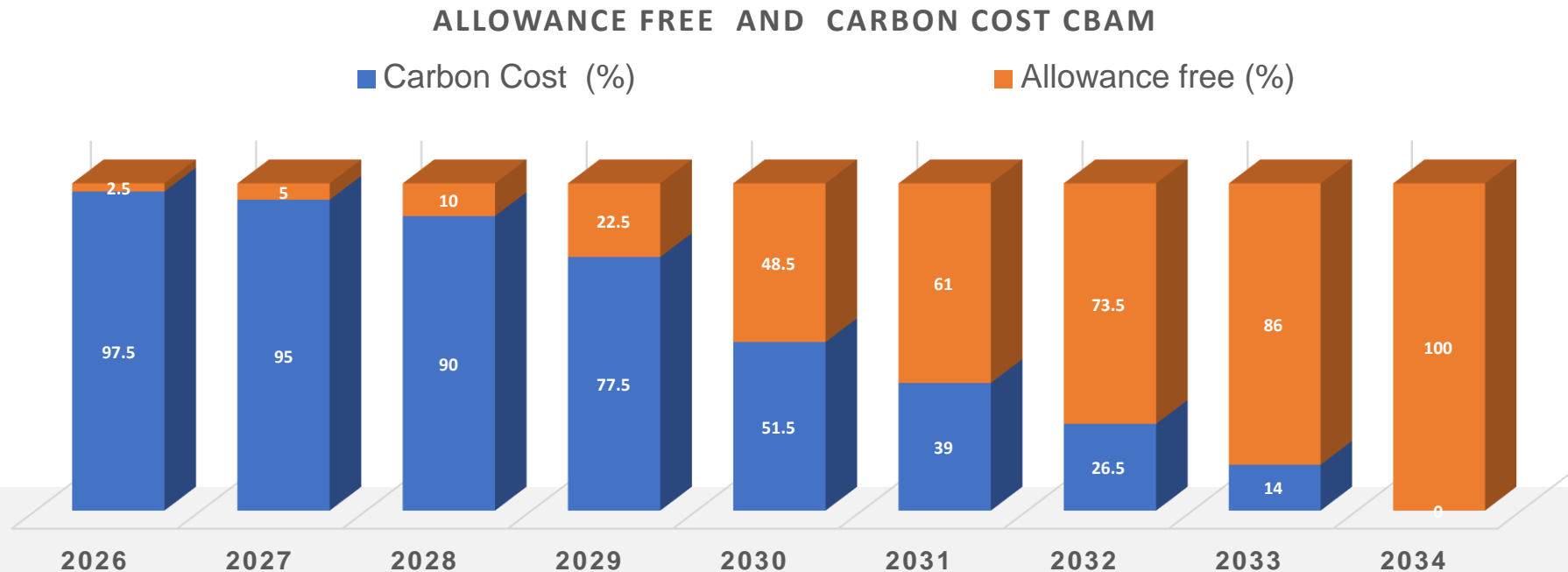
Table 6: Global warming potentials

Gas	Global warming potential
N <sub>2</sub> O	265 t CO <sub>2</sub> e / t N <sub>2</sub> O
CF <sub>4</sub>	6 630 t CO <sub>2</sub> e / t CF <sub>4</sub>
C <sub>2</sub> F <sub>6</sub>	11 100 t CO <sub>2</sub> e / t C <sub>2</sub> F <sub>6</sub>

Issue	CBAM good					
	Cement	Fertilisers	Iron/Steel	Aluminium	Hydrogen	Electricity
<b>Reporting metrics</b>	(per) Tonne of good					(per) MWh
<b>Greenhouse gases covered</b>	Only CO <sub>2</sub>	CO <sub>2</sub> (plus nitrous oxide for some fertiliser goods)	Only CO <sub>2</sub>	CO <sub>2</sub> (plus perfluorocarbons (PFCs) for some aluminium goods)	Only CO <sub>2</sub>	Only CO <sub>2</sub>
<b>Emission coverage during transitional period</b>	Direct and indirect					Only direct
<b>Emission coverage during definitive period</b>	Direct and indirect		Only direct, subject to review			Only direct
<b>Determination of direct embedded emissions</b>	Based on actual emissions, unless they cannot be adequately determined					Based on default values, unless several cumulative conditions are met
<b>Determination of indirect embedded emissions</b>	Based on default values, unless conditions are met (i.e. direct technical connection or power purchase agreement)					Not applicable



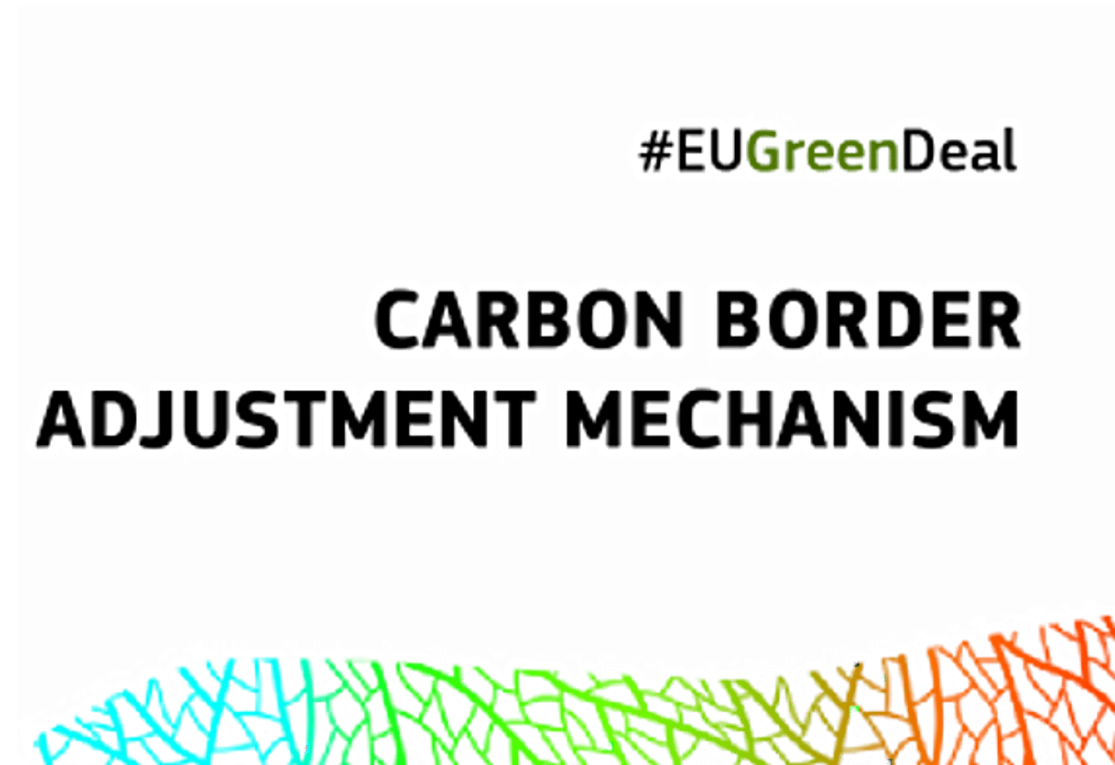
- The cost of CBAM from 2026 will be tied to **the EU ETS market price**
- Averaged on **a weekly basis**
- If a country has its own carbon pricing scheme equivalent to the EU ETS, the cost of the CBAM certificate will be the EU ETS price minus the non-EU scheme price.
- The CBAM Certificate will be effect to this Market





## CBAM information onboard

1. General information and the phases
2. The target and related entities of CBAM
3. Calculating for CBAM preparing
4. CBAM Reporting
5. **The form template of CBAM**



## ANNEX I

### Information to be submitted in the CBAM reports

The reporting declarant shall follow the CBAM report structure listed in Table 1 of this Annex and provided in the CBAM Transitional Registry, and include the detailed information listed in Table 2 of this Annex, when submitting the CBAM report.

*Table 1: CBAM report structure*

CBAM Report
Report issue date
Draft report ID
Report ID
Reporting period
Year
--Reporting declarant



Annex  
ementation Regul:



Template for  
Caculating

# Information to be submitted in the CBAM reports

## Communication with reporting declarants

This sheet summarises the main information from sheets "Summary\_Processes" and "Summary\_Products" to be communicated to the reporting declarants importing the goods into the European Union. In contrast to previous sheets, the headers and

### 1 Summary of the installation and production processes

#### 1 Installation details

Parameter	Value
Name of the installation (English name):	test
Street, Number:	
Economic activity:	
Country:	US
UNLOCODE:	
Coordinates of the main emission source (latitude):	
Coordinates of the main emission source (longitude):	
Reporting period start:	1/1/2023
Reporting period end:	12/31/2023

#### 2 Summary of the production processes

	Aggregated (a) good produced	Route 1
G1	Iron or steel products	
G2	Crude steel	Basic oxygen steel
G3	Alloys (FeMn, F	
G4		
G5		
G6		
G7		
G8		
G9		
G10		

### 2 Summary of products

	Production process from which the products arise	Type of aggregated good or precursor	CN Codes	CN Name	Product name (used for communication with reporting declarant, e.g. on invoices)	SEE (direct)	SEE (indirect)
1							
2							
3							
4							
5	test	Iron or steel products	72082500	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated	lalala	0.542	0.103
6							
7							
8							

# ● Content further

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**The CBAM**

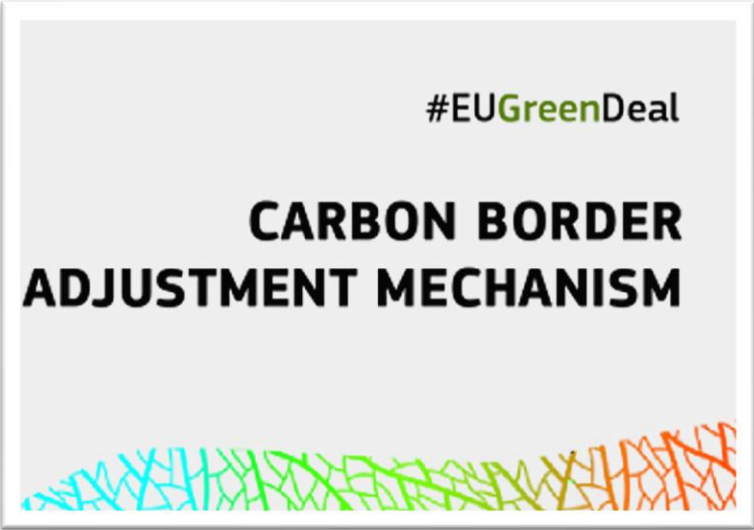
**ISO 14064**

**ISO 14067**

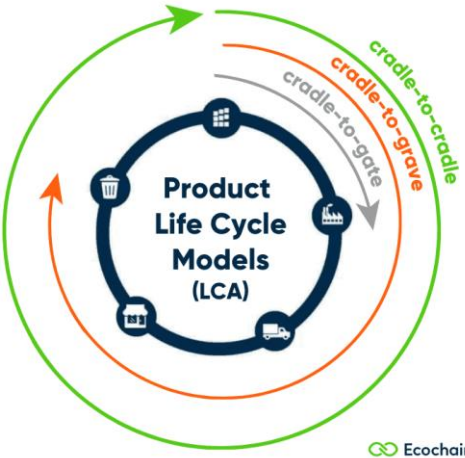
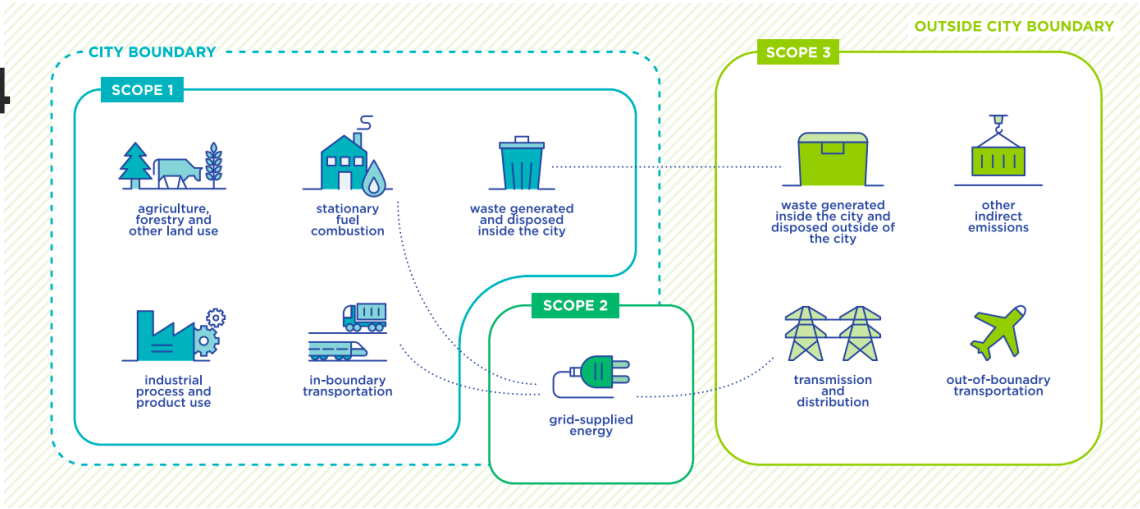
**GHG Protocol**

#EUGreenDeal

**CARBON BORDER  
ADJUSTMENT MECHANISM**



## ISO 14064



## CARBON FOOTPRINT

ISO 14067:2018



## GREENHOUSE GAS PROTOCOL

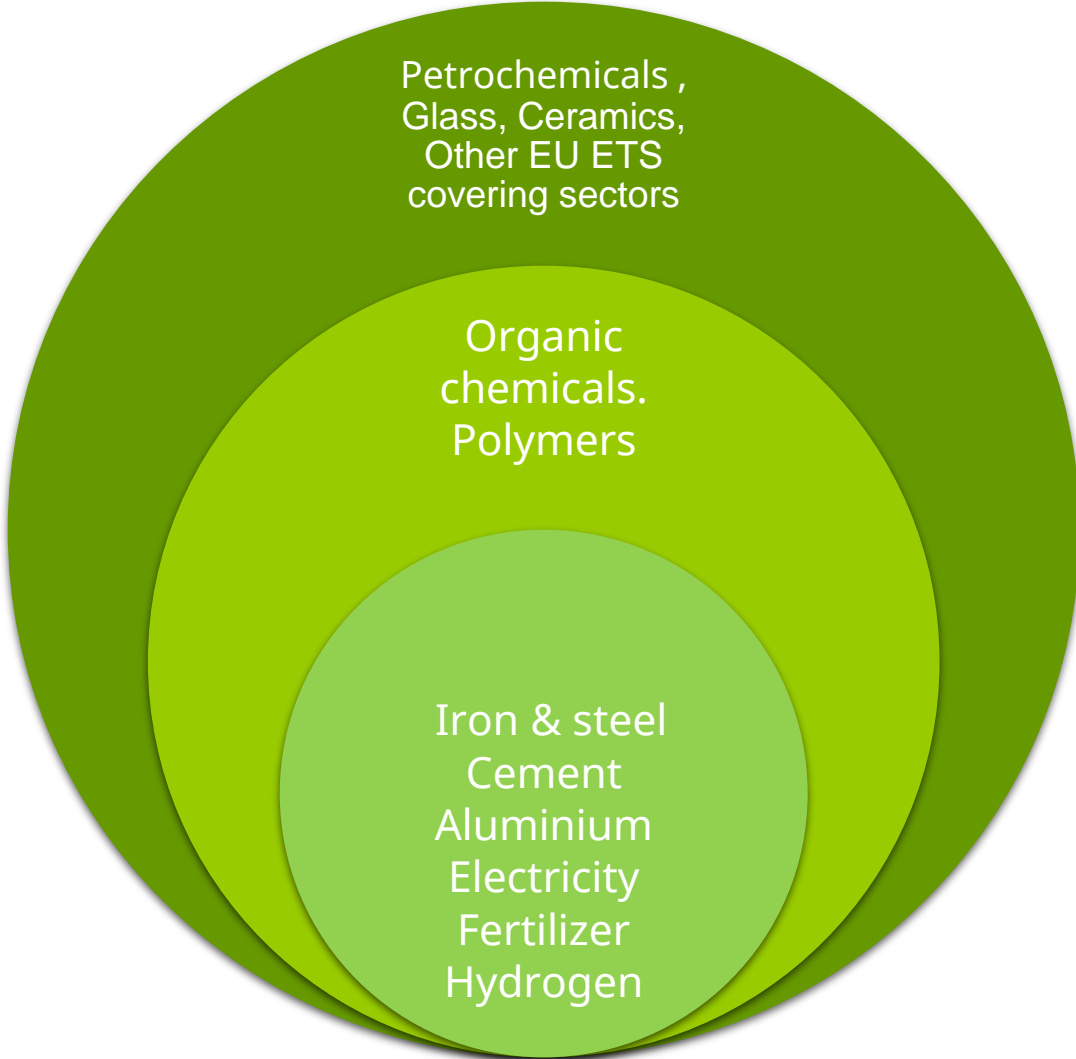
**Step 1:** EU importers of goods covered by the CBAM registers with national authorities where they can also buy **CBAM certificates**. Certificates are priced based on **weekly ETS allowances**.

**Step 2:** EU importer **declares the emissions** embedded in its imports and **surrenders** the corresponding number of certificates each year.

**Step 3:** If importers can prove that a **carbon price has already been paid** during the production of the imported goods, the corresponding amount **can be deducted**.

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[https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism\\_en#legislative-documents](https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en#legislative-documents)



bsi.

*Thank you !*

