

Carbon border adjustment mechanism (CBAM)

CBAM factsheet for suppliers

Scope



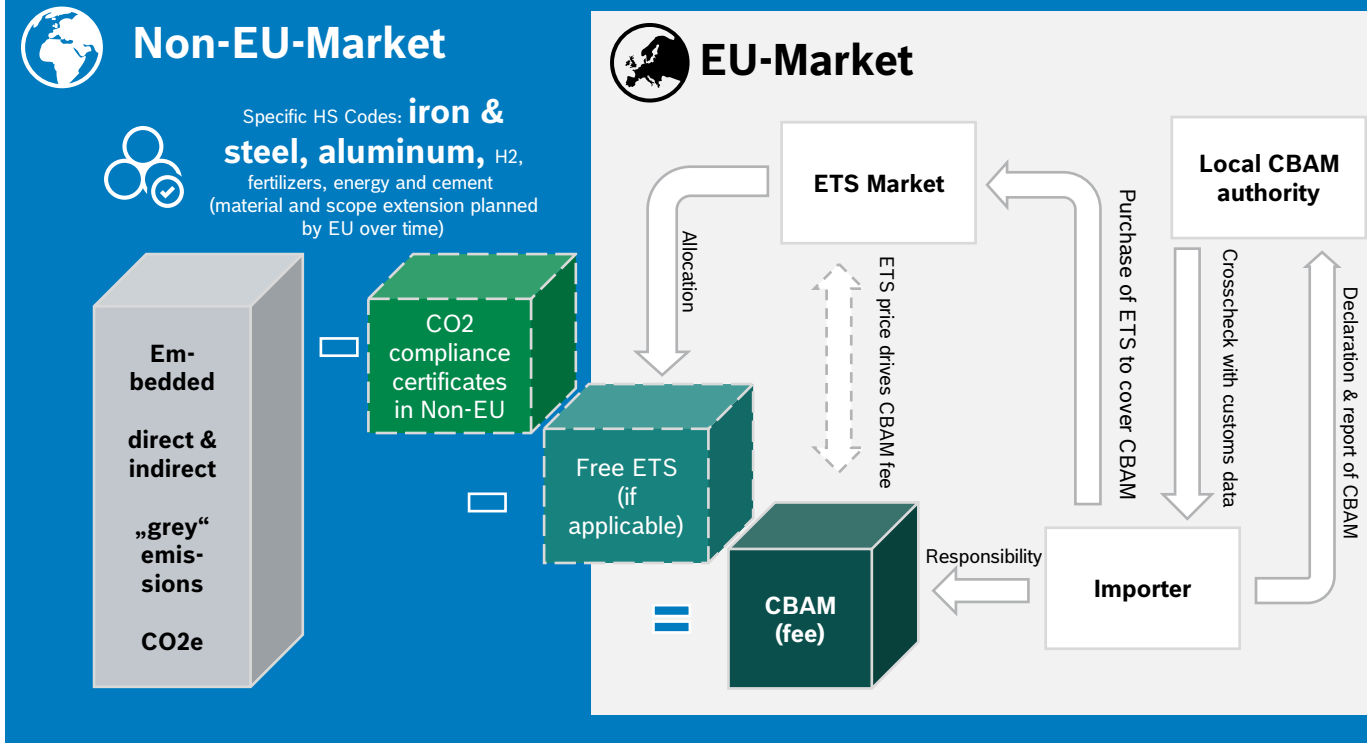
CBAM imposes a price on imported CO₂e emissions to the EU to avoid „carbon leakage“

Import into EU from non EU-countries for specific HS codes (except IS, NO, LI, CH)

Timing



- > Q4/23 legislation
- > Q4/23 reporting obligation
- > Q3/24 primary data from supply chain mandatory
- > Q1/26 start pricing mechanism
- > Q1/34 full pricing effect



Responsibility



Payment & reporting obligation: **importer to EU**

Key Data



Material number, weight, **embedded emissions** (grey bar), already offsetted emissions,... on production plant level

IT-System



Data inquiry via partner platform **SupplyOn**

[EU central landing page \(multilingual\)](#)

[EU Legislation page \(multilingual\)](#)

[FAQ EU \(english only\)](#)