



CBAM



Carbon Border Adjustment Mechanism (CBAM)

The European Carbon Border Adjustment Mechanism (CBAM) came into force on October 1, 2023. The mechanism will gradually extend the CO₂ pricing of EU emissions trading to imports. Companies active in the aluminum, cement, fertilizer, electricity, hydrogen, and iron and steel sectors will face a growing range of impacts, obligations, and some opportunities.

Why should you care?

Most significantly, companies importing goods in these sectors to the EU have already been required since October 1, 2023, to arrange for the calculation of the GHG emissions embedded in their imports, and submit quarterly reports to the EU Commission. From 2026 onwards, importers must also ensure that the information on embedded emissions is verified, and they must purchase and surrender CBAM certificates for each ton of embedded emissions.

Second, operators of installations producing CBAM goods in countries outside the EU will most likely face requests for emissions data from partners importing their goods to the EU.

They might also see changes in demand due to pressure created by CBAM on customers who import those products to the EU, and they could benefit from the opportunities to assist with calculation and verification of emissions embedded in their products. And third, EU companies exporting CBAM goods must adjust to an accelerated phase-out of free allowances in 2026-2034.

The reviews of the CBAM in 2026 and onwards might introduce further sectors (such as polymers and organic chemicals, and eventually all sectors of the EU emissions trading system) and rules (e.g. arrangements for the treatment of exports in CBAM) that pose new risks and opportunities.

FutureCamp and The Climate Desk – Experienced Partners

With more than 20 years of experience related to all aspects of the EU ETS, FutureCamp Climate and The Climate Desk can help your business understand and meet its obligations under the CBAM and find optimal responses to the challenges it brings.



Since October 1, 2023, a new CO₂ levy obligation – initially only as a reporting obligation – for imported CO₂-intensive products has started.



Type of business

Our Services	Type of business		
	Importers of CBAM goods	Non-EU/EFTA facility operators	Exporters of CBAM goods
Understanding CBAM and its consequences for your business (strategic and compliance, markets, supply chains)	✓	✓	✓
Regular updates of developments	✓	✓	✓
Evolving analysis of obligations and opportunities for your business	✓	✓	✓
Analyzing the impacts of CBAM on competitiveness	✓	✓	✓
Optimizing internal processes for CBAM implementation (communications, data generation and processing)	✓	✓	✓
Optimizing supply chains for CBAM implementation	✓	✓	
Understanding changes in free allocation			✓
Data collection and quarterly reporting on emissions in 2023-2025	✓		
Interacting with non-EU suppliers to collect actual emissions data	✓		
Monitoring and calculating emissions embedded in products		✓	
CBAM declaration and surrender of certificates from 2026 onwards	✓		
Registration as CBAM declarant with EU Commission	✓		
Registration as operator with EU Commission		✓	

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Selected References & Clients

- **Policy Advisory Services & Capacity Building** (ETS & MRV design elements): German Ministry of the Environment, GIZ, ADB or World Bank (PMR)
- **ETS support:** FutureCamp is the market leader in support of installations covered by the EU ETS in Germany

