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**COMMISSION IMPLEMENTING REGULATION (EU) .../...**

**of XXX**

**laying down rules for the application of Regulation (EU) 2023/956 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)

*This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.*

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(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<sup>1</sup>, 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.
- (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 the carbon price effectively paid based on evidence certified by an independent person, would minimise the

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<sup>1</sup> OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

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<sup>2</sup>, 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 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 emissions, the deduction may only be claimed on the basis of the relevant default carbon price made available by the Commission.
- (6) 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.
- (7) 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<sup>3</sup>. However, to limit the administrative burden on operators in third countries and to ensure the proportionality of the certification of the related evidence, differences of up to 5 % between the emissions covered by the carbon price mechanism and those covered under the CBAM should be allowed. This flexibility should take into account different emission boundaries under third-country carbon price mechanisms, including where additional types of greenhouse gases or a wider range of emission sources are covered than under the EU ETS and the CBAM.
- (8) 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

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<sup>2</sup> 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>).

<sup>3</sup> 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: [https://eur-lex.europa.eu/eli/reg\\_impl/2025/2547/oj](https://eur-lex.europa.eu/eli/reg_impl/2025/2547/oj)).

on all operators active in the relevant sectors covered by that mechanism without discrimination.

- (9) 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 carbon price rate levied should be consistent with the emission factor of the fuel in order to ensure that the carbon price attributed to the embedded emissions reflects the actual emissions generated.
- (10) 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.
- (11) 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.
- (12) Where the obligation to pay a carbon price allows for the purchase of carbon credits, 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.
- (13) Where a third-country carbon price mechanism allows for the use of offset 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.
- (14) 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 modification of a parameter that 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 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 to operators, as well as any monetary compensation, including indirect cost compensation to operators for a carbon price paid on electricity, should also be taken into account.

- (15) To ensure an equivalence with the use of proceeds from the EU ETS, 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 the decision of the authority responsible for granting subsidies is public and that the objective of subsidies is to reduce the emissions of the beneficiary installation.
- (16) 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(5) of Regulation EU 2023/956.
- (17) 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 the Commission would make available pursuant to Article 9(5) of that Regulation.
- (18) In order 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 yearly average exchange rates published by the Commission, established on the basis of the exchange rates published by the European Central Bank or, where appropriate, by Eurostat, provide a reliable and transparent reference.
- (19) 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. For reasons of consistency and transparency, it is appropriate that this reference price be based on the average price of CBAM certificates published for the year of import pursuant to Commission Implementing Regulation 2025/2548<sup>4</sup>.
- (20) In order to ensure that the carbon price effectively paid for the goods produced can be verified 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

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<sup>4</sup> 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](http://data.europa.eu/eli/reg_impl/2025/2548/oj)).

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.

- (21) 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 or amount due. Where an operator of an installation subject to a carbon price mechanism is entitled to a form of compensation but 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.
- (22) In order to ensure that the actual payment of a carbon price can be reliably certified in a proportionate manner, 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. It should relate to the emissions of the installations producing the goods and cover the same period as the reporting period of embedded emissions. 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.
- (23) In order 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 auctioning price, or if that is not available, the yearly average of the secondary market price, together with the evidence of allowances surrendered by the operator for the corresponding emissions. Alternatively, it should be possible for operators to base evidence of the total carbon price paid on records of individual purchases corresponding to the allowances surrendered.
- (24) 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.
- (25) 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 and of the attribution of the carbon price mechanism's emissions to 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 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.

- (26) 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 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<sup>5</sup>. Independent persons should therefore be required to comply with certain harmonised standards, complemented by additional specific requirements on the certification of the carbon price effectively paid.
- (27) To ensure the reliability of the certification, it is necessary to ensure that certifiers 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.
- (28) 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.
- (29) 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

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<sup>5</sup> 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>).

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.

- (30) 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.
- (31) 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 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.
- (32) 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.
- (33) 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.
- (34) Regulation (EU) 765/2008 of the European Parliament and of the Council<sup>6</sup> 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.
- (35) To ensure effective oversight of independent persons by national accreditation bodies, rules should be laid down on the exchange of information between independent

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<sup>6</sup> 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>).

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.

- (36) 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<sup>7</sup> 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.
- (37) 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.
- (38) 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.
- (39) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

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<sup>7</sup> Commission Implementing Regulation (EU) 2024/3210 of 18.12.2024 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](http://data.europa.eu/eli/reg_impl/2024/3210/oj)).

# 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 Commission Implementing Regulation (EU) 2025/2546<sup>8</sup>, with the exception of points (3), and (8) to (12), in Article 1 of Commission Delegated Regulation (EU) 2025/2551<sup>9</sup>, and in Article 1 of, and Annex I to, Implementing Regulation (EU) 2025/2547 apply. The following definitions also apply:

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<sup>8</sup> 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](http://data.europa.eu/eli/reg_impl/2025/2546/oj)).

<sup>9</sup> 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](http://data.europa.eu/eli/reg_del/2025/2551/oj)).

- (1) 'independent person' means the person referred to in Article 9(2) of Regulation (EU) 2023/956 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, for the purpose of issuing a certification report referred to in Article 17;
- (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 referred to in Annex III 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 8 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 7.1 of Annex I.

#### *Article 4*

##### **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 relevant 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 relevant default carbon price made available by the Commission pursuant to Article 9(5) of Regulation (EU) 2023/956.

#### *Article 5*

##### **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(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 6*

#### **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:

$$ReductionActualCarbonPrice_g = (\text{€EFF\_CP}_g / \text{Ref Price CBAM}) \times Q_g$$

where:

- $ReductionActualCarbonPrice_g$  is the reduction in the number of certificates to be surrendered to account for the carbon price effectively paid;
  - $\text{€EFF\_CP}_g$  means the effective carbon price, expressed in EUR per tonne of good or per MWh, as included in the certification report pursuant to Article 17;
  - Ref Price CBAM means the yearly reference price of CBAM certificates, expressed in EUR per tonne of CO<sub>2</sub>e 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 the yearly default carbon price shall be calculated in accordance with the following formula:

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

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;
  - $\text{€DCP}$  means the relevant yearly default carbon price made available by the Commission pursuant to Article 9(5) of Regulation (EU) 2023/956, relevant for the good, expressed in EUR per tonne of CO<sub>2</sub>e;
  - $SEE_g$  means the declared embedded emissions of the good, corresponding either to the actual specific embedded emissions or to the default value used for the good, expressed in tonne of CO<sub>2</sub>e per tonne or per MWh of good;
  - Ref Price CBAM means the yearly reference price of CBAM certificates, expressed in EUR per tonne of CO<sub>2</sub>e for the year of import;
  - $Q_g$  means the quantity of good  $g$  declared, expressed in tonnes or MWh.
3. For the purposes of paragraphs 1 and 2, the Commission shall calculate the yearly reference price as the average of the price of CBAM certificates published pursuant to Implementing Regulation (EU) 2025/2548. That average shall be rounded to the nearest cent.

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

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## Chapter III

### EVIDENCE OF THE CARBON PRICE EFFECTIVELY PAID

#### Article 7

##### 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 II.
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 8

##### Rebates and other forms of compensation

1. When preparing the operator's carbon price report, the operator shall identify and take into account the following rebates or other forms of compensation:
  - (a) a reduced tax rate under a carbon tax, levy or fee;
  - (b) any exemption of the emissions coverage in the carbon price mechanism, including:
    - (i) emissions associated with free allowances received by the operator;
    - (ii) emissions that are below an emission intensity baseline under a baseline-and-credit emissions trading system; and
    - (iii) 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, including forms of indirect cost compensation due to a carbon price mechanism;
  - (d) any other rebate or form of compensation that is based on any relevant parameters establishing the effective carbon price to be paid on the emissions covered by a carbon price mechanism.
2. By way of derogation from paragraph 1, where the installation subject to a carbon price mechanism benefits from subsidies financed by the revenues generated by the carbon price mechanism, the value of the subsidies shall not be taken into account to establish the carbon price effectively paid, provided that all of the following conditions are fulfilled:
  - (a) all installations subject to the carbon price mechanism are eligible to benefit from the subsidies irrespective of the price paid by each installation;

- (b) all installations eligible to benefit from the subsidies are required to submit an application in order to obtain the subsidy;
  - (c) the decision of the authority responsible for granting the subsidy is public; and
  - (d) the subsidy has as objective the reduction of the emissions of the beneficiary installation, as specified in the legislation or decision for granting the subsidy.
3. 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 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 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 9*

##### **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 referred to in Annex III to this Regulation.  
  
As part the accreditation referred to in the first subparagraph, 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<sup>10</sup>.
2. As part the accreditation referred to in paragraph 1, 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. As part the accreditation referred to in paragraph 1, the independent person shall demonstrate 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.

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<sup>10</sup> 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](http://data.europa.eu/eli/dec_impl/2020/1835/oj)).

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:

- (e) knowledge of the applicable requirements and procedures on accreditation, of activities and of 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;
- (f) the ability to perform the activities related to the certification of an operator's carbon price report as required by this section;
- (g) knowledge of and understanding of the sector specific technical monitoring and reporting aspects that are relevant for the group of activity defined in Annex III to this Regulation;
- (h) 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.

## ***SECTION 2***

### **OBLIGATIONS AND OPERATIONAL REQUIREMENTS OF INDEPENDENT PERSONS**

#### *Article 10*

##### **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 II;
- (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.

**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 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 maintained 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(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(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(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 8, 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 8(2) meet the conditions set out in that Article;

- (3) any applicable derogation pursuant to Article 8(3), subparagraphs 2 and 3.
- (1) 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 12*

##### **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 15:
  - (a) 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;
  - (b) 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;
  - (c) whether the application of the attribution of carbon price data to each good has been done in accordance with Annex I;
  - (d) 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;
  - (e) 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;
  - (f) 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 emissions allowances or credits surrendered under that emissions trading system;
  - (g) 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;

- (h) where the carbon price data is based on an emissions trading system and the carbon price is based on individual allowances purchased or a fixed price against which allowances are purchased, the evidence of the quantity of allowances purchased and the price of their purchase in the operator's financial records;
- (i) 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;
- (j) 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;
- (k) 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 13*

#### **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 11(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 24 applied;
- (b) the opinion statement contained in the certification report indicates that the operator's emissions 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 4 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 12(2), point (d), the independent person shall rely on the carbon price emissions 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 carbon price emissions 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 carbon price emissions has a valid authorisation or accreditation certificate and the authorisation or accreditation is not withdrawn or suspended at the time of the verification opinion statement;
  - (3) the reported carbon price emissions 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 carbon price emissions in accordance with this subparagraph, the independent person shall certify the operator's carbon price report as unsatisfactory in accordance with Article 17(1), point (b).

#### *Article 14*

##### **Access to the necessary data**

The independent person shall conduct interviews and access 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 9(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 15*

##### **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 17, 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 reported carbon price data. 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 16, 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 reported carbon price data and whether that leads to a material misstatement.

#### *Article 16*

##### **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 relevant good identified by its Combined Nomenclature (CN) code. That materiality level shall be 5 % of the effective carbon price per tonne attributed to that good.

## *Article 17*

### **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 January 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 IV.
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 18*

### **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 11;
  - (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 19*

#### **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 III.  
  
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 III 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 referred to in Annex III;
  - (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 III.

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 9(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 9(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 9(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.
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 25 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 20*

##### **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 21*

### **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 19(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 scope covered by the application for accreditation;
  - (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 19(3), point (f).

3. The national accreditation body shall report its findings and any non-compliance to the applicant and shall request a response.
4. 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.
5. The national accreditation body shall review the response submitted by the applicant pursuant to paragraph 4.
6. 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.
7. 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 22*

### **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 21(1), point (c).

## *Article 23*

### **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 24*

### **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.

#### *Article 25*

#### **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 24(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 26*

#### **Information exchange and cooperation**

Where the national accreditation body provides accreditation services for the scope of accreditation set out in Annex III, 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 27

### **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 24 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.

## Article 28

### **Accreditation work programme and management report**

1. The national accreditation body shall include in the accreditation work programme referred to in Article 19(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 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 19(1), second subparagraph, of Delegated Regulation (EU) 2025/2551.
3. The national accreditation body shall include in the management report referred to in Article 19(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 30, unless the national accreditation body has considered the information as a complaint within the meaning of Article 23.

Where the national accreditation body has not been able to undertake the accreditation process laid down in Article 19(5), it 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 29*

#### **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 28.
2. Where a competent authority or the Commission carries out a review of the CBAM declaration pursuant to Article 19(2) of Regulation (EU) 2023/956, it shall, via the CBAM registry, make available to the other competent authorities, and where the review is carried out by a competent authority, to the Commission, the initiation and the results of that review, insofar as they relate to the work carried out by the independent person.

#### *Article 30*

#### **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 23.
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 31*

#### **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 32*

#### **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.

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

Done at Brussels,

*For the Commission*  
*The President*  
[\[...\]](#)