

December 2025

BRIEFING

CBAM – Package of measures European Commission (17 December 2025)

On 17 December 2025, the European Commission adopted and published a comprehensive package of measures related to the Carbon Border Adjustment Mechanism (CBAM), consisting of 24 documents including legislative proposals, implementing and delegated acts, staff working documents and a review report. (all available on the [European Commission's CBAM website](#)) This package represents the first major policy adjustment to CBAM since its launch and comes just ahead of the start of the CBAM financial phase on 1 January 2026.

The adopted package reflects the Commission's response to feedback received from industry, Member States and international partners during the CBAM transitional period (October 2023 – end 2025). It aims to strengthen the effectiveness of CBAM, close identified loopholes, address risks of circumvention, and ensure that the mechanism delivers on its core objective of preventing carbon leakage, while maintaining the competitiveness of EU industry and avoiding unnecessary administrative burden.

The Commission acknowledges that CBAM is a highly complex instrument to implement in practice. The adopted measures therefore combine tightened controls and expanded scope with a limited number of simplifications and flexibilities, including enhanced cooperation with trusted international partners and the introduction of new concepts such as equivalence in carbon pricing.

For CLECAT members, and in particular freight forwarders and customs brokers acting as, or supporting, Authorised CBAM Declarants, a number of elements of the are highly relevant.

The purpose of this document is to provide CLECAT members with an initial structured overview of the Commission's CBAM package as published on 17 December 2025.

The document:

- lists the various legal acts, working documents and proposals in the same order as presented on the Commission's CBAM website;
- summarises their key content; and
- highlights their potential relevance for customs intermediaries, in particular when acting on behalf of importers as Authorised CBAM Declarants.

Given the volume and technical nature of the documents, and the fact that several elements are still subject to legislative discussion or further clarification, this assessment should be seen as preliminary. Certain provisions may evolve in the coming months as the proposals move through the legislative process or are further specified through guidance and implementing acts.

CLECAT will continue to monitor developments closely, including discussions in the European Parliament, the Council and relevant expert groups, and will keep members informed.

Documents published by the Commission:

1. [Implementing act on calculation methodology](#)

Type: Commission Implementing Regulation

Number: C(2025) 8151 final

Summary: Updates and replaces transitional CBAM calculation rules, refining methodologies for determining embedded emissions based on experience gained during the transitional phase. Lays down the definitive methodology for calculating embedded emissions of CBAM goods from 2026 onwards.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Defines mandatory emissions calculation rules that underpin CBAM data submitted and checked against customs declarations.

2. [Annex to Implementing act on calculation methodology](#)

Type: Annexes to Commission Implementing Regulation

Number: C(2025) 8151 final – Annexes 1 to 5

Summary: Defines technical methodologies, system boundaries, benchmarks and calculation rules for determining embedded emissions in CBAM goods. Technical annex detailing definitions, system boundaries, benchmarks and calculation rules underpinning the CBAM calculation methodology.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Provides the technical methodology needed to validate emissions inputs that may be queried by customs authorities or competent authorities.

3. [Implementing act on free allocation adjustment](#)

Type: Draft Commission Implementing Regulation

Number: not yet assigned

Summary: Lays down the legal framework for adjusting CBAM certificate surrender obligations to reflect the phase-out of EU ETS free allocation.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Determines certificate surrender quantities, which can translate into indirect financial exposure and client risk management for intermediaries.

4. [Annex to Implementing act on free allocation adjustment](#)

Type: Annex to Commission Implementing Regulation

Number: draft, not yet assigned

Summary: Provides detailed formulas, benchmarks and production-route methodologies for calculating the free allocation adjustment to CBAM certificates for imported goods.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Contains the detailed formulas needed to explain or reconcile free allocation adjustments affecting imports and declarations.

5. Implementing act on customs communication

Type: Draft Commission Implementing Regulation

Number: not yet assigned

Summary: Sets out which CBAM-relevant data customs authorities must communicate to the Commission via customs systems and the CBAM Registry to enable cross-checks and compliance controls.

Relevance to Customs Representatives: High

Reason for relevance classification: Directly governs CBAM-relevant data exchanged via customs systems and the CBAM Registry, shaping clearance workflows and controls.

6. Implementing act on default values

Type: Commission Implementing Regulation

Number: C(2025) 8552 final

Summary: Lays down the rules for establishing and applying default values, including mark-ups, for determining embedded emissions under CBAM where actual emissions data are unavailable, ensuring a conservative approach to prevent carbon leakage.

Relevance to Customs Representatives: High

Reason for relevance classification: Sets when default values apply, a frequent operational fallback when importers cannot provide complete verified data at clearance.

7. Annex to Implementing act on default values

Type: Annexes to Commission Implementing Regulation

Number: C(2025) 8552 final – Annexes 1 to 4

Summary: Sets country- and product-specific default emission values, including mark-ups over time, to be used where actual emissions data are unavailable.

Relevance to Customs Representatives: High

Reason for relevance classification: Contains the default values actually applied, directly impacting declarations where actual emissions data are missing or disputed.

8. Implementing act on the price of CBAM certificates

Type: Commission Implementing Regulation

Number: C(2025) 8560 final

Summary: Establishes how the price of CBAM certificates is calculated and published, ensuring alignment with weighted EU ETS auction prices.

Relevance to Customs Representatives: High

Reason for relevance classification: Impacts the monetary value of CBAM obligations, relevant where intermediaries manage payments, guarantees, or client billing.

9. [Implementing act on verification principles](#)

Type: Commission Implementing Regulation

Number: C(2025) 8150 final

Summary: Establishes verification principles for CBAM emissions, including rules on physical and virtual site visits, verifier obligations and alignment with EU ETS verification practices.

Relevance to Customs Representatives: High

Reason for relevance classification: Establishes verification principles that determine whether emissions data are acceptable for reporting, post-clearance controls and reviews.

10. [Annex to Implementing act on verification principles](#)

Type: Annex to Commission Implementing Regulation

Number: C(2025) 8150 final – Annex

Summary: Sets out the mandatory structure and detailed content of CBAM verification reports, including data requirements, site visit information and verifier statements, to ensure consistent and reliable verification of declared embedded emissions.

Relevance to Customs Representatives: High

Reason for relevance classification: Specifies mandatory verification report content that determines whether data packages are usable for CBAM declarations linked to customs.

11. [Implementing act on authorisation of declarants](#)

Type: Commission Implementing Regulation

Number: C(2025) 8570 final

Summary: Amends and corrects the rules governing the conditions, procedures, timelines and consultations for obtaining and managing authorised CBAM declarant status, reflecting the recent CBAM simplification amendments.

Relevance to Customs Representatives: High

Reason for relevance classification: Sets authorisation conditions and procedures for CBAM declarants, including indirect representatives, with direct compliance consequences.

12. [Implementing act on the CBAM registry](#) (amendment to the CBAM Registry rules)

Type: Commission Implementing Regulation

Number: C(2025) 8580 final

Summary: Updates and corrects the legal and technical rules governing the CBAM Registry to reflect recent CBAM simplifications, new terminology and its interoperability with customs systems.

Relevance to Customs Representatives: High

Reason for relevance classification: Regulates CBAM Registry operation and interoperability, affecting access, delegation and data flows used alongside customs declarations.

13. Delegated act on accreditation and verification

Type: Draft Commission Delegated Regulation

Number: C(2025) 7845 final

Summary: Specifies the conditions for granting, controlling and withdrawing accreditation of CBAM verifiers, including oversight, mutual recognition and peer evaluation of national accreditation bodies.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Affects verifier accreditation and oversight, influencing availability, cost and reliability of verification relied on by intermediaries.

14. Annex to Delegated act on accreditation and verification

Type: Annex to Draft Commission Delegated Regulation

Number: C(2025) 7845 final – Annexes I and II

Summary: Lays down the detailed scope of accreditation by CBAM activity group and the technical, competence and procedural requirements verifiers must meet when carrying out CBAM verification activities.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Adds technical accreditation scopes and competence requirements that shape verification capacity and timelines for clients.

15. Review Report on the application of the CBAM Regulation

Type: Commission report

Number: COM(2025) 783 final

Summary: Report from the Commission to the European Parliament and the Council on the application of CBAM. Reviews the application of CBAM during the transitional period, assesses its effectiveness, and outlines next steps for strengthening and extending the mechanism from 2026 onwards.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Signals forthcoming operational changes and enforcement focus that will affect customs representation models and client advisory.

16. Annex to Review Report on the application of the CBAM Regulation

Type: Report annexes

Number: COM(2025) 783 final – Annexes 1 to 4

Summary: Provide supporting data and analysis on CBAM communication activities, third-country support, modelling methodologies and CBAM import statistics.

Relevance to Customs Representatives: Medium

Reason for relevance classification: Provides supporting data and lessons learnt useful for assessing compliance risk and likely audit/enforcement patterns.

17. [Proposal for a Regulation amending Regulation \(EU\) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures](#)

Type: Proposal for a Regulation of the European Parliament and of the Council

Number: COM(2025) 989 final

Summary: Proposes to extend the scope of CBAM to selected steel- and aluminium-intensive downstream goods, strengthen anti-circumvention measures, and adjust rules on electricity, data evidence and customs-related controls to improve the effectiveness of CBAM.

Relevance to Customs Representatives: High

Reason for relevance classification: Would expand scope and add anti-circumvention controls, increasing the number of goods and situations triggering CBAM-related customs work.

18. [Commission Staff Working Document – Impact Assessment Report \(Part 1\) on CBAM scope extension](#)

Type: Commission Staff Working Document

Number: SWD(2025) 988 final – Part ½

Summary: Analyses the policy context, problem definition, objectives and policy options for extending CBAM to downstream goods and strengthening anti-circumvention rules.

Relevance to Customs Representatives: Low

Reason for relevance classification: Analytical context document; useful background but does not itself create operational obligations for customs intermediaries.

19. [Commission Staff Working Document – Impact Assessment Report \(Part 2\) on CBAM scope extension](#)

Type: Commission Staff Working Document

Number: SWD(2025) 988 final – Part 2/2

Summary: Provides detailed economic modelling, competitiveness, SME, compliance cost and electricity-related analysis supporting the preferred CBAM extension options.

Relevance to Customs Representatives: Low

Reason for relevance classification: Economic and administrative burden modelling; informative but not directly applicable to day-to-day customs processing.

20. [Annexes to the Proposal amending Regulation \(EU\) 2023/956 \(extending CBAM scope to downstream goods and anti-circumvention measures\)](#)

Type: Legislative proposal annexes

Number: COM(2025) 989 final – Annexes 1 to 3

Summary: Details the proposed extension of CBAM to additional downstream products and introduces measures to prevent circumvention through product transformation or rerouting.

Relevance to Customs Representatives: High

Reason for relevance classification: Defines concrete scope changes and CN coverage, directly determining whether imports handled by intermediaries fall under CBAM.

21. [Commission Staff Working Document – Executive Summary of the Impact Assessment on CBAM scope extension](#)

Type: Commission Staff Working Document (Executive Summary)

Number: SWD(2025) 989 final

Summary: Summarises the impact assessment supporting the CBAM scope extension, focusing on downstream carbon leakage, anti-avoidance and electricity imports.

Relevance to Customs Representatives: Low

Reason for relevance classification: Executive summary for policy context; limited operational detail for customs processing.

22. [Commission Staff Working Document – Accompanying document to the CBAM scope extension proposal](#)

Type: Commission Staff Working Document Number: SWD(2025) 987 final

Summary: Explains the legal basis, subsidiarity and consultation process underpinning the proposal to extend CBAM to downstream goods and introduce anti-circumvention measures. Relevance to

Customs Representatives: Low

Reason for relevance classification: Explains legal basis and consultation; no immediate procedural impact on customs intermediaries.

23. [Proposal for a Regulation establishing the Temporary Decarbonisation Fund](#)

Type: Legislative proposal (Regulation)

Number: COM(2025) 990 final

Summary: Establishes a time-limited EU fund to financially support energy-intensive CBAM sectors at high remaining risk of carbon leakage, conditional on concrete decarbonisation investments.

Relevance to Customs Representatives: Low

Reason for relevance classification: Funding proposal primarily for industry support, with no direct customs clearance or representation obligations.

24. [Annex to the Proposal establishing the Temporary Decarbonisation Fund](#)

Type: Legislative proposal annex Number: COM(2025) 990 final – Annex

Summary: Lists the CN-coded goods eligible for support under the Temporary Decarbonisation Fund, covering selected aluminium, fertiliser, iron and steel products.

Relevance to Customs Representatives: Low

Reason for relevance classification: Eligibility list for the fund; relevant for beneficiaries but not for customs procedures or intermediary liability.