



CO₂

CARBON BORDER ADJUSTMENT MECHANISM



Bilogistik, S.A.
Forwarding and Shipping Agents

WHAT IS CBAM?

The Carbon Border Adjustment Mechanism (CBAM) is a new European environmental policy, which complements the Carbon Border prices Adjustment Mechanism established in 2005 with the Emission Rights Trading Regime to regulate carbon emissions in production processes.

This procedure addresses the phenomenon known as “carbon leakage”, which occurs when EU-based companies move carbon-intensive production abroad, to countries where less strict climate policies are applied, or when products from the EU are replaced by more carbon-intensive imports. This mechanism ensures that imported goods are subject to a carbon price equal to that of production within the EU.

WHAT IS THE SITUATION TODAY?

The mechanism is on a Transition Stage until December 2025 and a quarterly report that includes the estimated implicit emissions associated with imported goods is required. This information is used by the UE authorities only for information purposes. The aim is to guarantee the implementation of the mechanism and there are neither financial adjustments nor need to purchase certificates.

From January 1, 2026, the status of “Authorised Declarant” shall be requested for the purposes of the CBAM. Applications must be submitted in the member state of establishment. However, when the importer is not established in a Member State, it will be the indirect customs representative who submits the authorisation request.



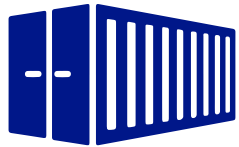
WHAT WILL THE SITUATION BE LIKE FROM JANUARY 2026?

As of January 1, 2026, only Authorised Declarants will be able to declare imported goods into the European Union.

The sectors initially affected by the CBAM will be cement, iron and steel, aluminium, fertilizers, hydrogen and electricity. The specific products of these sectors that are under the scope of the CBAM can be found in Annex I of Regulation (EU) 2023/956. The measure does not apply to imports from countries covered by the EU ETS or those that have a linked National Regime (EEA and EFTA countries)

CBAM Certificates are the instrument that importers will use to pay the price of the implicit emissions of the goods they import. The price of CBAM certificates will be calculated based on the weekly average price of the carbon market in the EU.

Every year, importers or indirect customs representatives must purchase and deliver CBAM certificates corresponding to the implicit emissions of imported goods. No later than May 31 of each year and for the first time in 2027 (and for the year 2026), each authorised agent will file a CBAM return for the preceding calendar year, which must contain the following information:



Total quantity of each type of merchandise (CN code) imported in the previous calendar year, broken down by each production facility.



Total number of CBAM certificates that must be delivered, considering the reduction for the carbon price paid in the country of origin. The authorised declarant may request a reduction in the number of certificates to be delivered to consider the price paid in the country of origin for the implicit emissions declared.



Total emissions implicit in the goods; direct and indirect. Implicit emissions will be determined from actual emissions (according to the method established in the regulation).



Copies of verification reports issued by accredited verifiers or verified information reported by the registered facility in the CBAM registry.

WITH BILOGISTIK YOU WILL...

- ✓ Find an indirect customs broker with whom to efficiently execute your import operations and customs formalities.
- ✓ Delegate the preparation and presentation of CBAM reports to the Customs Authority, acting as indirect representatives.
- ✓ Stay up to date on any regulatory changes that affect your business.

At **Bilogistik** we know the importance of this new procedure for your logistic flows, and we are here to help.

CONTACT US FOR MORE INFORMATION!



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