# Carbon Border Adjustment for certain products imported into the EU



Consulting, support and verification

## Apply the CBAM\* system in the best possible conditions

The Carbon Border Adjustment Mechanism (CBAM\*) requires companies importing into the European Union to pay a "border carbon tax" proportional to the amount of carbon emitted by imported products during their manufacture outside the EU.

### The purpose of the system:

- tackling carbon leakage
- applying a principle competition (the price of carbon must be the same whether production takes place in the EU or outside)
- · avoiding relocation of production

### **Companies concerned:**

The CBAM\* applies to companies importing products or goods (raw materials, intermediate, semi-finished or finished products) such as:

- iron or steel
- fertilizers (nitrogen fertilizers)
- cement
- electricity
- aluminum
- hydrogen

### **Obligations for importers concerned:**

- declare the emissions of the products they import into the EU
- have their declarations verified by an accredited body
- purchase CBAM\* certificates and surrender a number equivalent to their imported emissions

### **Application timetable**

- until the end of 2025 (transitional phase): importers have reporting obligations, with no financial adjustment applied to their imports
- from 2026 to 2034, CBAM\* will be ramped up, and the European regulation may eventually be applied to other sectors

(\*) CBAM : Carbon Border Adjustment Mechanism



# **Apave's service offering**

# Carbon Border Adjustment

### Our services:

Drawing on its experience in supporting sustainable transitions and its many international locations, Apave has organized itself to support you in applying the CBAM:

- $\bullet$  from now on, to assess the  ${\rm CO_2}$  emissions of products manufactured outside the EU
- from 2027, to verify your emissions declarations

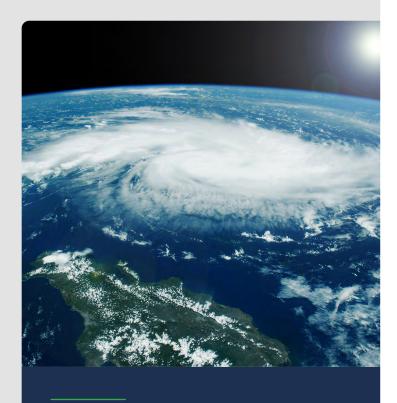
During the transitional period, our services are designed to help you to apply the CBAM regulation in the best possible conditions:

- Identify the activities, processes and source streams covered by the CBAM regulations
- Establish a methodology for collecting data (emission factors, activity data, etc.) and calculating emissions
- Establish a data control procedure
- Complete the emissions reporting file
- Register on the European Union's CBAM platform

They can take the form of a consultancy or voluntary verification mission

To find out more





# Our strengths

- Locations in France and abroad
- Extensive feedback from companies of all sizes and in all sectors, both in France and abroad
- \* A network of consultants specialized in climate and sustainability issues
- Our range of Green&Social services to ensure that sustainable development and safety are an integral part of your corporate project
- \* France's leader in verifying GHG emissions in accordance with European regulations

**Contact** us

www.apave.com

