

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:

- **from now on**, to assess the CO₂ 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



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

To find out more



Contact US

www.apave.com