

Guidance documents to support reporting in the transitional period

Expert group meeting
16 June 2023

AGENDA

- Overview
- Guidance for third-country operators of installations producing CBAM goods
- Guidance for reporting declarants importing CBAM goods
- Finalisation of the documents

MATERIAL TO SUPPORT REPORTING IN THE TRANSITIONAL PERIOD

- Objectives:
 - To provide guidance material on the monitoring, calculations and reporting during the **transitional period** of the CBAM.
 - Guidance document for the reporting declarants importing goods into the EU
 - Guidance document for third-country (non-EU) operators of installations (producers of CBAM goods)
 - Present the concepts and steps to be applied in accessible, non-legalese language to facilitate implementation.
 - Provide a main entry point for stakeholders affected by EU CBAM.

MATERIAL TO SUPPORT REPORTING IN THE TRANSITIONAL PERIOD

- Scope
 - Guidance provided on the CBAM Regulation (EU) 2023/956 and the Implementing Regulation including its Annexes.
 - Takes inspiration from EU ETS guidance documents for the Monitoring and Reporting Regulation (EU) 2018/2066 and the Free Allocation Regulation (EU) 2019/331, where relevant.
 - Adapted to the requirements and flexibilities of the CBAM.
 - Explanation for readers not familiar with monitoring and reporting rules.
 - Covers all aspects of the Regulation with additional explanations, clarifications, details, options and examples.
 - Does **not** introduce additional requirements.

GUIDANCE FOR PRODUCERS

CONTENTS I

- Introduction to CBAM and the transitional period
 - Governance, reporting roles and timings
 - Definitions and scope of emissions covered
- CBAM goods and production routes
 - Definition of goods covered by CBAM and identification of relevant production processes
 - Cement goods
 - Iron and steel goods
 - Fertiliser goods
 - Aluminium goods
 - Hydrogen

GUIDANCE FOR PRODUCERS

CONTENTS II

- Common monitoring and reporting approaches
 - Approach to dividing installations into production processes
 - Quantification of production
 - Direct and indirect emissions
 - Approaches for transfers of electricity, heat and waste gases
 - Treatment of combined heat and power (CHP) cogeneration
 - Considerations for biomass
- Calculation of embedded emissions
 - Attribution of emissions
 - Embedded emissions of complex goods
 - Adding precursor emissions and use of default values

GUIDANCE FOR PRODUCERS CONTENTS III

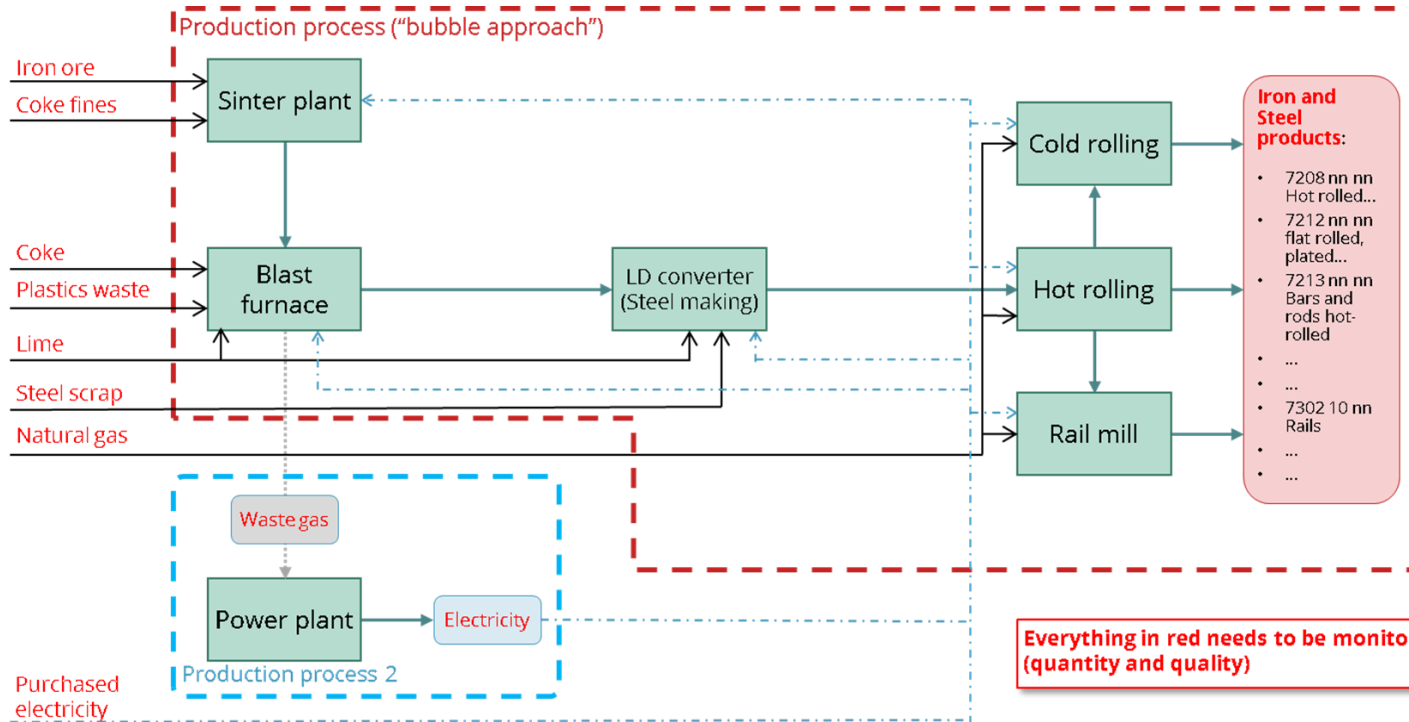
- Sector-specific monitoring considerations
- Examples for each sector

- Reporting of carbon price effectively paid

- Brief introduction to the reporting template

- Exemptions from CBAM

EXAMPLE OF A SNAPSHOT OF A SECTORAL EXAMPLE



GUIDANCE FOR IMPORTERS

CONTENTS I

- Introduction to CBAM and the transitional period
 - Governance, reporting roles and timings
 - Definitions and scope of emissions covered
- CBAM goods and production routes
 - Definition of goods covered by CBAM
and identification of relevant production processes
 - Cement goods
 - Iron and steel goods
 - Fertiliser goods
 - Aluminium goods
 - Hydrogen

*Less detailed than the
producers guidance document*

*Information to assist reporting
declarants in checking
completeness of information
provided by producers*

*e.g. Identification of which
precursors may be relevant for
which complex goods*

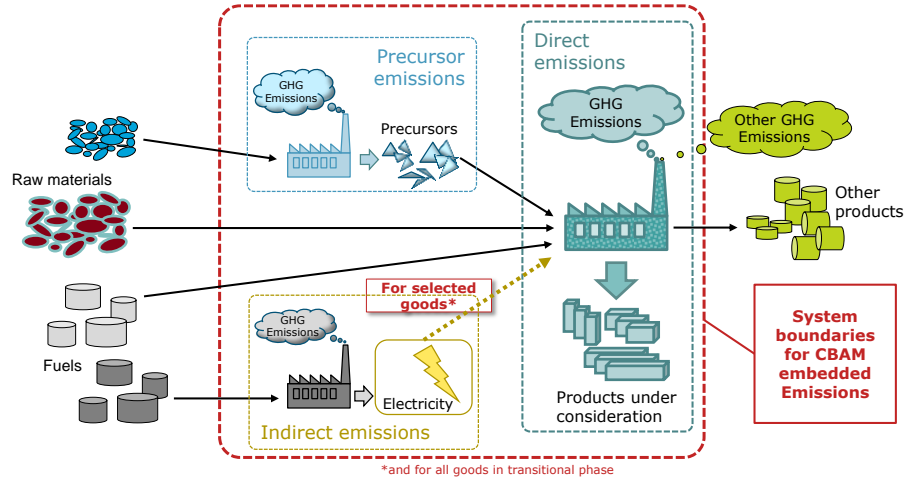
GUIDANCE FOR IMPORTERS

CONTENTS II

- Common monitoring and reporting requirements
 - Quantity of production
 - Direct and indirect emissions
- Calculation of embedded emissions
 - Embedded emissions of complex goods
 - Adding precursor emissions and use of default values
- Reporting of carbon price effectively paid
- Mapping of how information from the reporting template feeds into the CBAM Transitional Registry
- Exemptions from CBAM

STEPS TO FINALISATION OF GUIDANCE DOCUMENTS

- Documents currently being drafted and agreed with DG TAXUD
- Adjusted for any amendments between the draft and the adopted Implementing Regulation
- English versions intended to be published alongside the Implementing Regulation
- Translated versions will follow



ANY QUESTIONS, COMMENTS?



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