AMENDMENTS

364 - 554

Draft opinion
Damien Carême
(PE702.961v01-00)

Establishing a carbon border adjustment mechanism

Proposal for a regulation
(COM(2021)0564 – C9-0328/2021 – 2021/0214(COD))
Amendment 364
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 16 – title

Text proposed by the Commission Amendment
Accounts in the national registries Accounts in the central EU registry

Or. pl

Amendment 365
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 16 – title

Text proposed by the Commission Amendment
Accounts in the national registries Accounts in the CBAM registry

Or. en

Amendment 366
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 16 – paragraph 1

Text proposed by the Commission Amendment
1. The competent authority shall assign to each authorised declarant a unique CBAM account number. 1. The Commission shall assign to each authorised declarant a unique CBAM account number. The Commission shall determine the fee for opening and managing a CBAM account in the registry, as envisaged in the EU ETS.

Or. pl
Amendment 367
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 16 – paragraph 1

Text proposed by the Commission

1. The *competent* authority shall assign to each authorised declarant a unique CBAM account number.

Amendment

1. The *CBAM* Authority shall assign to each authorised declarant a unique CBAM account number.

Or. en

Amendment 368
Agnès Evren

Proposal for a regulation
Article 16 – paragraph 1

Text proposed by the Commission

1. The competent authority shall assign to each authorised declarant a unique CBAM account number.

Amendment

1. The *national* competent authority shall assign to each authorised declarant a unique CBAM account number **registered by the European central CBAM authority**.

Or. fr

Amendment 369
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 16 – paragraph 3

Text proposed by the Commission

3. The *competent authority* shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and notify the authorised declarant thereof.

Amendment

3. The *Commission* shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and notify the authorised declarant thereof.
Amendment 370
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 16 – paragraph 3

*Text proposed by the Commission*  

3. The *competent* authority shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and notify the authorised declarant thereof.

*Amendment*  

3. The *CBAM* Authority shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and notify the authorised declarant thereof.

Amendment 371
Andżelika Anna Możdżanowska on behalf of the ECR Group

Proposal for a regulation
Article 16 – paragraph 4

*Text proposed by the Commission*  

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the *competent authority* shall close the account of that declarant.

*Amendment*  

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the *Commission* shall close the account of that declarant.

Amendment 372
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 16 – paragraph 4

*Text proposed by the Commission*  

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the *competent authority* shall close the account of that declarant.

*Amendment*  

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the *Commission* shall close the account of that declarant.
4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the **competent authority** shall close the account of that declarant.

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the **CBAM Authority** shall close the account of that declarant.

**Or. en**

**Amendment 373**
Margarida Marques, Marek Belka, Joachim Schuster, Eva Kaili, Marc Angel, Csaba Molnár

**Proposal for a regulation**
**Article 16 – paragraph 4**

**Text proposed by the Commission**

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the competent authority shall close the account of that declarant.

**Amendment**

4. If the authorised declarant has ceased its economic activity or its authorisation was revoked, the competent authority shall close the account of that declarant after 2 years.

**Or. en**

**Amendment 374**
Andżelika Anna Mozdżanowska
on behalf of the ECR Group

**Proposal for a regulation**
**Article 17 – paragraph 1 – introductory part**

**Text proposed by the Commission**

1. The **competent authority** shall authorise a declarant who submits an application for authorisation in accordance with Article 5(1), if the following conditions are fulfilled:

**Amendment**

1. The **Commission** shall authorise a declarant who submits an application for authorisation in accordance with Article 5(1), if the following conditions are fulfilled:

**Or. pl**

**Amendment 375**

PE704.719v01-00 6/99 AM\1248012EN.docx
Proposition pour une réglementation
Article 17 – paragraphe 1 – partie introductive

Texte proposé par la Commission

1. La Compétence autorise un déclarant qui dépose une demande d'autorisation conformément à l'article 5(1), si les conditions suivantes sont remplies:

Amendement

1. La CBAM Authority autorise un déclarant qui dépose une demande d'autorisation conformément à l'article 5(1), si les conditions suivantes sont remplies:

Or. en

Amendement 376
Agnès Evren

Proposal pour une réglementation
Article 17 – paragraphe 1 – partie introductive

Texte proposé par la Commission

1. La Compétence autorise un déclarant qui dépose une demande d'autorisation conformément à l'article 5(1), si les conditions suivantes sont remplies:

Amendement

1. La Compétence nationale autorise un déclarant qui dépose une demande d'autorisation conformément à l'article 5(1), si les conditions suivantes sont remplies:

Or. fr

Amendement 377
Margarida Marques, Marek Belka, Victor Negrescu, Joachim Schuster, Eva Kaili, Marc Angel, Csaba Molnár

Proposal pour une réglementation
Article 17 – paragraphe 1 – point a

Texte proposé par la Commission

(a) le déclarant n'a pas été impliqué dans une infraction grave ou répétée, violation de la législation douanière, des règles de taxation et d'abus de marché.

Amendement

(a) le déclarant n'a pas été impliqué dans une infraction grave ou répétée, violation de la législation douanière, des règles de taxation et d'abus de marché.
has no record of serious criminal offences relating to its economic activity during the five years preceding the application;

has no record of serious criminal offences relating to its economic activity during the five years preceding the application; the declarant is not resident for tax purposes in, or incorporated under the laws of, jurisdictions that feature on the EU list of non-cooperative jurisdictions;

Amendment 378
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 1 – point a

Text proposed by the Commission

a) the declarant has not been involved in a serious infringement or repeated infringements of customs legislation, taxation rules and market abuse rules and has no record of serious criminal offences relating to its economic activity during the five years preceding the application;

Amendment

(a) the declarant has not been involved in a serious infringement or repeated infringements of customs legislation, circumvention of antidumping or antisubsidy duties, taxation rules and market abuse rules and has no record of serious criminal offences relating to its economic activity during the five years preceding the application;

Or. pl

Amendment 379
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 1 – point a a (new)

Text proposed by the Commission

(aa) the declarant has not been involved in a serious or repeated infringement of this Regulation which has led to the revocation of its authorisation by the national competent authority of another Member State;

Amendment

(aa) the declarant has not been involved in a serious or repeated infringement of this Regulation which has led to the revocation of its authorisation by the national competent authority of another Member State;
Amendment 380
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 2

Text proposed by the Commission

2. Where the competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

Amendment

2. Where the Commission finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

Amendment 381
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 2

Text proposed by the Commission

2. Where the competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

Amendment

2. Where the CBAM Authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

Amendment 382
Lídia Pereira

Proposal for a regulation
Article 17.º – paragraph 2
2. Where the competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

**Amendment**

2. Where the competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused. The competent authority shall notify the declarant of that refusal as soon as possible.

Or. pt

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**Amendment 383**

Agnès Evren

**Proposal for a regulation**

**Article 17 – paragraph 2**

**Text proposed by the Commission**

2. Where the competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

**Amendment**

2. Where the national competent authority finds that the conditions listed in paragraph 1 are not fulfilled, or where the applicant has failed to provide the information listed in Article 5(3), the authorisation of the declarant shall be refused.

Or. fr

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**Amendment 384**

Andżelika Anna Moźdżanowska on behalf of the ECR Group

**Proposal for a regulation**

**Article 17 – paragraph 3**

**Text proposed by the Commission**

3. If the competent authority refuses to authorise a declarant, the declarant requesting the authorisation may, prior to an appeal, object to the relevant authority under national law, who shall either

**Amendment**

3. If the Commission refuses to authorise a declarant, the declarant requesting the authorisation may object to the Commission. After reconsideration, the Commission shall open the account or
instruct the national administrator to open the account or uphold the refusal in a reasoned decision, subject to requirements of national law that pursue a legitimate objective compatible with this Regulation and are proportionate.

Amendment 385
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 3

Text proposed by the Commission

3. If the competent authority refuses to authorise a declarant, the declarant requesting the authorisation may, prior to an appeal, object to the relevant authority under national law, who shall either instruct the national administrator to open the account or uphold the refusal in a reasoned decision, subject to requirements of national law that pursue a legitimate objective compatible with this Regulation and are proportionate.

3. If the CBAM Authority refuses to authorise a declarant, the declarant requesting the authorisation may, prior to an appeal, object to the relevant authority, who shall either instruct to open the account or uphold the refusal in a reasoned decision.

Amendment 386
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 3

Text proposed by the Commission

3. If the competent authority refuses to authorise a declarant, the declarant requesting the authorisation may, prior to an appeal, object to the relevant authority under national law, who shall either

3. If the national competent authority refuses to authorise a declarant, the declarant requesting the authorisation may, prior to an appeal, object to the relevant authority under national law, who shall
 instruct the national administrator to open the account or uphold the refusal in a reasoned decision, subject to requirements of national law that pursue a legitimate objective compatible with this Regulation and are proportionate.

either instruct the national administrator to open the account or uphold the refusal in a reasoned decision, subject to requirements of national law that pursue a legitimate objective compatible with this Regulation and are proportionate.

Amendment 387
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 4 – introductory part

Text proposed by the Commission

4. A decision of the competent authority authorising a declarant shall contain the following information

Amendment

4. A decision of the Commission authorising a declarant shall contain the following information

Amendment 388
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 4 – introductory part

Text proposed by the Commission

4. A decision of the competent authority authorising a declarant shall contain the following information

Amendment

4. A decision of the CBAM Authority authorising a declarant shall contain the following information

Amendment 389
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 4 – introductory part

Text proposed by the Commission

4. A decision of the competent authority authorising a declarant shall contain the following information

Amendment

4. A decision of the national competent authority authorising a declarant shall contain the following information

Or. fr

Amendment 390
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 6 – introductory part

Text proposed by the Commission

6. The competent authority shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the application in accordance with Article 5(1) was submitted.

Amendment

6. The Commission shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the application in accordance with Article 5(1) was submitted.

Or. pl

Amendment 391
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 6 – introductory part

Text proposed by the Commission

6. The competent authority shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the

Amendment

6. The CBAM Authority shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the
application in accordance with Article 5(1) was submitted.

Amendment 392
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 6 – introductory part

Text proposed by the Commission

6. The competent authority shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the application in accordance with Article 5(1) was submitted.

Or. fr

Amendment

6. The national competent authority shall require the provision of a guarantee in order to authorise a declarant in accordance with paragraph 1, if the declarant was not established throughout the two financial years that precede the year when the application in accordance with Article 5(1) was submitted.

Or. pl

Amendment 393
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 6 – subparagraph 1

Text proposed by the Commission

The competent authority shall fix the amount of such guarantee at the maximum amount, as estimated by the competent authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.

Or. pl

Amendment

The Commission shall fix the amount of such guarantee at the maximum amount, as estimated by the competent authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.
Amendment 394
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 6 – subparagraph 1

Text proposed by the Commission

The **competent** authority shall fix the amount of such guarantee at the maximum amount, as estimated by the **competent** authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.

Amendment

The **CBAM** Authority shall fix the amount of such guarantee at the maximum amount, as estimated by the **CBAM** Authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.

Or. en

Amendment 395
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 6 – subparagraph 1

Text proposed by the Commission

The competent authority shall fix the amount of such guarantee at the maximum amount, as estimated by the competent authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.

Amendment

The **national** competent authority shall fix the amount of such guarantee at the maximum amount, as estimated by the competent authority, of the value of the CBAM certificates that the authorised declarant have to surrender, in accordance with Article 22.

Or. fr

Amendment 396
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 7
7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the competent authority establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.

Amendment

7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the Commission establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.

Proposal for a regulation

Article 17 – paragraph 7

Text proposed by the Commission

7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the competent authority establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.

Amendment

7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the CBAM Authority establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.
Amendment 398
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 7

Text proposed by the Commission

7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the competent authority establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.

Amendment

7. The guarantee shall be provided as a bank guarantee, payable at first demand, by a financial institution operating in the Union or by another form of guarantee which provides equivalent assurance. Where the national competent authority establishes that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure the amount of CBAM obligations, it shall require the authorised declarant either to provide an additional guarantee or to replace the initial guarantee with a new guarantee, according to its choice.

Or. fr

Amendment 399
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 8

Text proposed by the Commission

8. The competent authority shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Amendment

8. The Commission shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Or. pl

Amendment 400
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars
Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 8

Text proposed by the Commission

8. The **competent** authority shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Amendment

8. The **CBAM** Authority shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Or. en

Amendment 401
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 8

Text proposed by the Commission

8. The **competent** authority shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Amendment

8. The **national** competent authority shall release the guarantee immediately after 31 May of the second year in which the authorised declarant has surrendered CBAM certificates in accordance with Article 22.

Or. fr

Amendment 402
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 17 – paragraph 9

Text proposed by the Commission

9. The **competent authority** shall revoke the authorisation for a declarant who no longer meets the conditions laid down in

Amendment

9. The **Commission** shall revoke the authorisation for a declarant who no longer meets the conditions laid down in
down in paragraph 1, or who fails to cooperate with that authority.

Or. pl

Amendment 403
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 17 – paragraph 9

Text proposed by the Commission

9. The **competent** authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority.

Amendment

9. The **CBAM** Authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority.

Or. en

Amendment 404
Agnès Evren

Proposal for a regulation
Article 17 – paragraph 9

Text proposed by the Commission

9. The competent authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority.

Amendment

9. The **national** competent authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority. The **national competent authority shall immediately inform the European central CBAM authority of this fact.**

Or. fr

Amendment 405
Lídia Pereira
Proposal for a regulation
Article 17ª – paragraph 9

Text proposed by the Commission

9. The competent authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority.

Amendment

9. The competent authority shall revoke the authorisation for a declarant who no longer meets the conditions laid down in paragraph 1, or who fails to cooperate with that authority. The competent authority shall notify the declarant of that revocation as soon as possible.

Or. pt

Amendment 406
Margarida Marques, Marek Belka, Joachim Schuster, Eva Kaili, Marc Angel, Csaba Molnár

Proposal for a regulation
Article 17 – paragraph 9 a (new)

Text proposed by the Commission

9a. The competent authority informs the competent authorities of other Member States and the Commission on any refusal or revocation by introducing the necessary information in the national registry that shall be immediately transferred to the central database.

Amendment

9a. The competent authority informs the competent authorities of other Member States and the Commission on any refusal or revocation by introducing the necessary information in the national registry that shall be immediately transferred to the central database.

Or. en

Amendment 407
Margarida Marques, Joachim Schuster, Eva Kaili, Marc Angel

Proposal for a regulation
Article 18 – paragraph 3

Text proposed by the Commission

3. The Commission is empowered to

Amendment

3. The Commission is empowered to
adopt delegated acts in accordance with Article 28 for the accreditation referred to in paragraph 2, specifying conditions for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of the accreditation bodies.

The Commission is empowered to adopt delegated acts specifying conditions for verifiers to be able to comply with Article 21, 32 and 34 of the Implementing Regulation (EU) No 2018/2067 related to on site visits when the site is located in a third country.

Amendment 408
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 19 – paragraph 1

Text proposed by the Commission

1. The competent authority may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.

Amendment

1. The Commission may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.

Amendment 409
Agnès Evren
Proposal for a regulation
Article 19 – paragraph 1

Text proposed by the Commission

1. The competent authority may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.

Amendment

1. The European central CBAM authority and the national competent authorities may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.

Amendment 410
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 19 – paragraph 1

Text proposed by the Commission

1. The competent authority may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.

Amendment

1. The CBAM Authority may review the CBAM declaration within the period ending with the fourth year after the year in which the declaration should have been submitted. The review may consist in verifying the information provided in the CBAM declaration on the basis of the information communicated by the customs authorities in accordance with Article 25(2) and any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised declarant.
Amendment 411
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 19 – paragraph 2

Text proposed by the Commission

2. Where a CBAM declaration in accordance with Article 6 has not been submitted, the competent authority of the Member State of establishment of the authorised declarant shall assess the CBAM obligations of that declarant on the basis of the information at its disposal and calculate the total number of CBAM certificates due at the latest by the 31 December of the fourth year following that when the CBAM declaration should have been submitted.

Amendment

2. Where a CBAM declaration in accordance with Article 6 has not been submitted, the Commission shall assess the CBAM obligations of that declarant on the basis of the information at its disposal and calculate the total number of CBAM certificates due at the latest by the 31 December of the fourth year following that when the CBAM declaration should have been submitted.

Or. pl

Amendment 412
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 19 – paragraph 2

Text proposed by the Commission

2. Where a CBAM declaration in accordance with Article 6 has not been submitted, the competent authority of the Member State of establishment of the authorised declarant shall assess the CBAM obligations of that declarant on the basis of the information at its disposal and calculate the total number of CBAM certificates due at the latest by the 31 December of the fourth year following that when the CBAM declaration should have been submitted.

Amendment

2. Where a CBAM declaration in accordance with Article 6 has not been submitted, the CBAM Authority shall assess the CBAM obligations of that declarant on the basis of the information at its disposal and calculate the total number of CBAM certificates due at the latest by the 31 December of the fourth year following that when the CBAM declaration should have been submitted.
Amendment 413
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 19 – paragraph 3

Text proposed by the Commission

3. Where the competent authority has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The competent authority shall notify the authorised declarant of the adjustment and request that the authorised declarant shall surrender the additional CBAM certificates within one month.

Amendment

3. Where the Commission has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The Commission shall notify the authorised declarant of the adjustment and request that the authorised declarant shall surrender the additional CBAM certificates and pay the correction fee within one month.

Amendment 414
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 19 – paragraph 3

Text proposed by the Commission

3. Where the competent authority has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The competent authority shall notify the authorised declarant of the adjustment and

Amendment

3. Where the CBAM Authority has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The CBAM Authority shall notify the authorised declarant of the adjustment and
request that the authorised declarant shall surrender the additional CBAM certificates within one month.

Or. en

Amendment 415
Lídia Pereira

Proposal for a regulation
Article 19.º – paragraph 3

_**Text proposed by the Commission**_  

3. Where the competent authority has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The competent authority shall notify the authorised declarant of the adjustment and request that the authorised declarant shall surrender the additional CBAM certificates within **one month**.

_**Amendment**_

3. Where the competent authority has established that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted pursuant to paragraph 2, it shall adjust the number of CBAM certificates due by the authorised declarant. The competent authority shall notify the authorised declarant of the adjustment and request that the authorised declarant shall surrender the additional CBAM certificates within **30 working days**.

Or. pt

Amendment 416
Andżelika Anna Możdżanowska on behalf of the ECR Group

Proposal for a regulation
Article 19 – paragraph 5

_**Text proposed by the Commission**_  

5. Where CBAM certificates have been surrendered in excess of the number due, the **competent authority** shall, without delay, reimburse the authorised declarant the value of CBAM certificates surrendered in excess, calculated at the average price paid for CBAM certificates

_**Amendment**_

5. Where CBAM certificates have been surrendered in excess of the number due, the **Commission** shall, without delay, reimburse the authorised declarant the value of CBAM certificates surrendered in excess, calculated at the average price paid for CBAM certificates by the authorised
by the authorised declarant during the year of import.

Amendment 417
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 19 – paragraph 5

*Text proposed by the Commission*

5. Where CBAM certificates have been surrendered in excess of the number due, the *competent* authority shall, without delay, reimburse the authorised declarant the value of CBAM certificates surrendered in excess, calculated at the average price paid for CBAM certificates by the authorised declarant during the year of import.

*Amendment*

5. Where CBAM certificates have been surrendered in excess of the number due, the *CBAM* Authority shall, without delay, reimburse the authorised declarant the value of CBAM certificates surrendered in excess, calculated at the average price paid for CBAM certificates by the authorised declarant during the year of import.

Amendment 418
Agnès Evren

Proposal for a regulation
Article 19 a (new)

*Text proposed by the Commission*

**Article 19 a**

*Information portal for authorised declarants*

1. On the date of entry into force of this Regulation, the Commission shall set up a web portal to support authorised declarants, especially SMEs and micro-enterprises, in declaring the information required by this Regulation.
2. The portal mentioned in paragraph 1 shall provide information on:

(i) the CO₂ price charged in third countries, as referred to in Article 9;

(ii) any agreement concluded by the Union with a third country which affects the CBAM certificates to be surrendered for imports from that third country and how the CBAM certificates are affected;

(iii) answers to specific questions from companies on how to correctly fill out their declarations;

(iv) the national competent authorities of each Member State.

3. The Commission shall regularly assess the possibility of improving the information and assistance provided by the web portal.

Or. fr

Amendment 419
Luis Garicano, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 19 a (new)

Text proposed by the Commission

Amendment

Article 19 a

Revenues

The revenues generated by the sale of CBAM certificates shall constitute internal assigned revenue in accordance with Article 21(4) of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council. Revenues shall be assigned to the Union budget.

Or. en
Amendment 420
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 20 – paragraph 1

Text proposed by the Commission

1. The competent authority of each Member State shall sell CBAM certificates to declarants authorised in that Member State at the price calculated in accordance with Article 21.

Amendment

1. The Commission shall sell CBAM certificates to authorised declarants at the price calculated in accordance with Article 21.

Or. pl

Amendment 421
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 20 – paragraph 1

Text proposed by the Commission

1. The competent authority of each Member State shall sell CBAM certificates to declarants authorised in that Member State at the price calculated in accordance with Article 21.

Amendment

1. The CBAM Authority shall sell CBAM certificates to authorised declarants at the price calculated in accordance with Article 21.

Or. en

Amendment 422
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 20 – paragraph 2

Text proposed by the Commission

2. The competent authority shall ensure that each CBAM certificate is

Amendment

2. The Commission shall ensure that each CBAM certificate is assigned a
assigned a unique unit identification code upon its creation and shall register the unique unit identification number, the price and date of sale of the certificate in the national registry in the account of the authorised declarant purchasing it.

unique unit identification code upon its creation and shall register the unique unit identification number, the price and date of sale of the certificate in the central EU registry in the account of the authorised declarant purchasing it.

Amendment 423
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 20 – paragraph 2

2. The competent authority shall ensure that each CBAM certificate is assigned a unique unit identification code upon its creation and shall register the unique unit identification number, the price and date of sale of the certificate in the national registry in the account of the authorised declarant purchasing it.

Amendment
2. The CBAM Authority shall ensure that each CBAM certificate is assigned a unique unit identification code upon its creation and shall register the unique unit identification number, the price and date of sale of the certificate in the CBAM registry in the account of the authorised declarant purchasing it.

Amendment 424
Manon Aubry

Proposal for a regulation
Article 20 a (new)

Text proposed by the Commission

Article 20 a

Quantity of CBAM certificates for the EU as a whole

1. For the period starting on 1 January 2026, the European Central Carbon Authority shall decide on the total quantity of CBAM certificates it will...
allocate for the EU as a whole. It shall take that decision at least three months before the beginning of that period on the basis of its European CBAM allocation plan, drawn up in accordance with this article, drawing on the CBAM reports received during the period 2023-2026 and taking due account of comments from the public.

2. For the five-year period beginning on 1 January 2026, the quantity of CBAM certificates issued each year for the EU as a whole shall decrease in a linear manner with a view to achieving the goals set out in Articles 1, 1a and 1b of this Regulation, in relation to the average annual total emissions reported in the CBAM reports received during the period 2023-2026.

For each subsequent five-year period, this quantity shall be reduced by a linear factor determined by the European Central Carbon Authority, with a view to achieving the targets set out in Articles 1, 1a and 1b of this Regulation, in relation to the average annual total of CBAM certificates issued by national authorities for the preceding five-year period.

3. For each five-year period provided for in the second paragraph of this article, the European Central Carbon Authority shall draw up a European plan specifying the total quantity of CBAM certificates that it intends to allocate for that period. That plan shall be based on objective and transparent criteria, taking comments from the public into consideration.

Or. fr

Amendment 425
Manon Aubry

Proposal for a regulation
Article 20 b (new)
Text proposed by the Commission

Amendment

Article 20 b

Sectoral roadmaps for reducing imported emissions

The Commission shall conduct a dialogue with the economic sectors in the EU affected by the implementation of the CBAM with a view to achieving the objectives set out in Articles 1, 1a and 1b of this Regulation. The Commission shall periodically draw up strategies for decarbonising emissions imported by relevant sectors of the economy, with quantified targets, in collaboration with stakeholders and building on the most ambitious existing initiatives.

Or. fr

Amendment 426
Manon Aubry

Proposal for a regulation
Article 21 – paragraph 1 – introductory part

Text proposed by the Commission

1. The Commission shall calculate the price of CBAM certificates as the average price of the closing prices of EU ETS allowances on the common auction platform in accordance with the procedures laid down in Commission Regulation (EU) No 1031/201054 for each calendar week.

Amendment

1. The European Central Carbon Authority shall calculate and set the minimum price of CBAM certificates.

Amendment 427
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 21 – paragraph 1 – introductory part

Text proposed by the Commission

1. The Commission shall calculate the price of CBAM certificates as the average
price of the closing prices of EU ETS allowances on the common auction
platform in accordance with the procedures laid down in Commission Regulation (EU)
No 1031/2010\(^\text{54}\) for each calendar week.

Amendment

1. The Commission shall calculate the price of CBAM certificates as the average
EU ETS settlement price on the common auction platform in accordance with the
procedures laid down in Commission Regulation (EU) No 1031/2010\(^\text{54}\) for each
calendar week.

\(^\text{54}\) Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the
timing, administration and other aspects of auctioning of greenhouse gas emission

Amendment 428
Manon Aubry

Proposal for a regulation
Article 21 – paragraph 2

Text proposed by the Commission

2. This average price shall be published by the Commission on its
website on the first working day of the following calendar week and shall be
applied from the following working day to the first working day of the following
calendar week.

Amendment

2. This minimum price shall be published by the European Central
Carbon Authority on its website on the first working day of the following calendar
week and shall be applied from the following working day to the first working
day of the following calendar week.
Amendment 429
Manon Aubry

Proposal for a regulation
Article 21 – paragraph 3

Text proposed by the Commission

3. The Commission is empowered to adopt implementing acts to further define the methodology to calculate the average price of CBAM certificates and practical arrangements for the publication of the price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Amendment

3. The Commission shall ensure that European producers pay an average carbon price equivalent to the price of CBAM certificates.

Amendment 430
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 22 – paragraph 1

Text proposed by the Commission

1. By 31 May of each year, the authorised declarant shall surrender a number of CBAM certificates to the competent authority that corresponds to the embedded emissions declared in accordance with Article 6(2)(c) and verified in accordance with Article 8 for the calendar year preceding the surrender.

Amendment

1. By 31 May of each year, the authorised declarant shall surrender a number of CBAM certificates to the Commission that corresponds to the embedded emissions declared in accordance with Article 6(2)(c) and verified in accordance with Article 8 for the calendar year preceding the surrender.

Amendment 431
Proposal for a regulation

Article 22 – paragraph 1

Text proposed by the Commission

1. By 31 May of each year, the authorised declarant shall surrender a number of CBAM certificates to the competent authority that corresponds to the embedded emissions declared in accordance with Article 6(2)(c) and verified in accordance with Article 8 for the calendar year preceding the surrender.

Amendment

1. By 31 May of each year, the authorised declarant shall surrender a number of CBAM certificates to the CBAM Authority that corresponds to the embedded emissions declared in accordance with Article 6(2)(c) and verified in accordance with Article 8 for the calendar year preceding the surrender.

Amendment 432

Proposal for a regulation

Article 22 – paragraph 2

Text proposed by the Commission

2. For the purposes of paragraph 1, the authorised declarant shall ensure that the required number of CBAM certificates is available on its account in the national registry. In addition, the authorised declarant shall ensure that the number of CBAM certificates on its account in the national registry at the end of each quarter corresponds to at least 80 per cent of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex III, in all goods it has imported since the beginning of the calendar year.

Amendment

2. For the purposes of paragraph 1, the authorised declarant shall ensure that the required number of CBAM certificates is available on its account in the CBAM registry. In addition, the authorised declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 80 per cent of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex III, in all goods it has imported since the beginning of the calendar year.
Amendment 433
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 22 – paragraph 3

Text proposed by the Commission

3. Where the **competent authority** finds that the number of CBAM certificates in the account of an authorised declarant is not in compliance with the obligations pursuant to paragraph 2, second sentence, that authority shall notify the adjustment and request that the authorised declarant surrenders the additional CBAM certificates within one month.

Amendment

3. Where the **Commission** finds that the number of CBAM certificates in the account of an authorised declarant is not in compliance with the obligations pursuant to paragraph 2, second sentence, that authority shall notify the adjustment and request that the authorised declarant surrenders the additional CBAM certificates within one month.

Or. pl

Amendment 434
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 22 – paragraph 3

Text proposed by the Commission

3. Where the **competent authority** finds that the number of CBAM certificates in the account of an authorised declarant is not in compliance with the obligations pursuant to paragraph 2, second sentence, that authority shall notify the adjustment and request that the authorised declarant surrenders the additional CBAM certificates within one month.

Amendment

3. Where the **CBAM Authority** finds that the number of CBAM certificates in the account of an authorised declarant is not in compliance with the obligations pursuant to paragraph 2, second sentence, that authority shall notify the adjustment and request that the authorised declarant surrenders the additional CBAM certificates within one month.

Or. en

Amendment 435
Andżelika Anna Możdżanowska
on behalf of the ECR Group
Text proposed by the Commission

1. The competent authority of each Member State shall, on request by a declarant authorised in that Member State, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the national registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered.

Amendment

1. The Commission shall, on request by an authorised declarant, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the central EU registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered.

Or. pl

Amendment 436
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 23 – paragraph 1

Text proposed by the Commission

1. The competent authority of each Member State shall, on request by a declarant authorised in that Member State, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the national registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered.

Amendment

1. The CBAM Authority of each Member State shall, on request by an authorised declarant, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the CBAM registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered.

Or. en

Amendment 437
Margarida Marques, Marek Belka, Joachim Schuster, Eva Kaili, Marc Angel, Csaba
Proposal for a regulation
Article 23 – paragraph 1

Text proposed by the Commission

1. The competent authority of each Member State shall, on request by a declarant authorised in that Member State, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the national registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered.

Amendment

1. The competent authority of each Member State shall, on request by a declarant authorised in that Member State, re-purchase the excess of CBAM certificates remaining on the account of the declarant in the national registry after the certificates have been surrendered in accordance with Article 22. The request to re-purchase shall be submitted by 30 June of each year when CBAM certificates were surrendered. The competent authority shall immediately inform the Commission of the request through the central registry database.

Amendment 438
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 24 – paragraph 1

Text proposed by the Commission

By 30 June of each year, the competent authority of each Member State shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the accounts in the national registry of the declarants authorised in that Member State.

Amendment

By 30 June of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the accounts in the national registry of the authorised declarants.

Amendment 439
By 30 June of each year, the competent authority of each Member State shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the accounts in the national registry of the declarants authorised in that Member State.

By 30 June of each year, the CBAM Authority shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the accounts in the CBAM registry of the authorised declarants.

Amendment 440
Hélène Laporte, France Jamet

The revenues generated from the sale of CBAM certificates shall be allocated to Member States to be used for the decarbonisation of European industries and the deployment of low-carbon technologies, as they face higher production costs as a result of the ambitious targets set under the European Green Deal, as well as to cover the administrative costs of the CBAM.
Use of revenues from the sale of CBAM certificates and establishment of the European Fund for International Climate Action

1. Revenues generated from the sales of CBAM certificates shall allow for greater support for climate action and the objectives of the Green Deal through an EU contribution to international climate finance in favour of LDCs, to reduce greenhouse gas emissions in these countries, to adapt to the impacts of climate change, to fund research and development for mitigation and adaptation in these countries.

2. For the purpose of paragraph 1, the European Fund for International Climate Action is hereby established.

3. The European Fund for International Climate Action shall be endowed with resources equivalent to those resources generated by the CBAM certificates.

4. The resources of the European Fund of International Climate Action shall used for the purpose of reducing greenhouse emissions and addressing mitigation and adaptation effects of climate change in least developed countries (LDCs).

5. To ensure transparency of the use of revenues generated from the sale of CBAM certificates the Commission shall, on a yearly basis, report to the European Parliament and the Council on how the revenues from the sale of CBAM certificates, from the previous year has been used and how this has contributed to tackling climate change.
Amendment 442
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 25 – paragraph 1

Text proposed by the Commission

1. The customs authorities shall not allow the importation of goods unless the declarant is authorised by a competent authority at the latest at the release for free circulation of the goods.

Amendment

1. The customs authorities shall not allow the importation of goods unless the declarant is authorised by the Commission at the latest at the release for free circulation of the goods.

Or. pl

Amendment 443
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 25 – paragraph 1

Text proposed by the Commission

1. The customs authorities shall not allow the importation of goods unless the declarant is authorised by a competent authority at the latest at the release for free circulation of the goods.

Amendment

1. The customs authorities shall not allow the importation of goods unless the declarant is authorised by a CBAM Authority at the latest at the release for free circulation of the goods.

Or. en

Amendment 444
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 25 – paragraph 2

Text proposed by the Commission

2. The customs authorities shall periodically communicate information on

Amendment

2. The customs authorities shall periodically communicate information on
the goods declared for importation, which shall include the EORI number and the CBAM account number of the declarant, the 8-digit CN code of the goods, the quantity, the country of origin, the date of declaration and the customs procedure, to the **competent authority of the Member State where the declarant has been authorised**.

---

Amendment 445
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 25 – paragraph 2

**Text proposed by the Commission**

2. The customs authorities shall periodically communicate information on the goods declared for importation, which shall include the EORI number and the CBAM account number of the declarant, the 8-digit CN code of the goods, the quantity, the country of origin, the date of declaration and the customs procedure, to the **competent authority of the Member State where the declarant has been authorised**.

**Amendment**

2. The customs authorities shall periodically communicate information on the goods declared for importation, which shall include the EORI number and the CBAM account number of the declarant, the 8-digit CN code of the goods, the quantity, the country of origin, the date of declaration and the customs procedure, to the **CBAM Authority**.

---

Amendment 446
Andżelika Anna Mozdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 25 – paragraph 4

**Text proposed by the Commission**

4. The customs authorities may

**Amendment**

4. The customs authorities may
communicate in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duty or provided on a confidential basis, to the competent authority of the Member State where the declarant has been authorised. The competent authorities of the Member States shall treat and exchange this information in accordance with Council Regulation (EC) No 515/97.

Amendment 447
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 25 – paragraph 4

Text proposed by the Commission
4. The customs authorities may communicate in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duty or provided on a confidential basis, to the competent authority of the Member State where the declarant has been authorised. The competent authorities of the Member States shall treat and exchange this information in accordance with Council Regulation (EC) No 515/97.

Amendment
4. The customs authorities may communicate in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duty or provided on a confidential basis, to the CBAM Authority. The CBAM Authority shall treat and exchange this information in accordance with Council Regulation (EC) No 515/97.

Amendment 448
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Chapter VI – title

Text proposed by the Commission

VI Enforcement

Amendment

VI Enforcement and appeals

Or. en

Amendment 449
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 26 – paragraph 1 a (new)

Text proposed by the Commission

1a. The penalty referred to in paragraph 1 will be applied accordingly to an authorised declarant who, by the deadline stipulated in Article 19(3), has not submitted the CBAM certificates in the number indicated by the Commission pursuant to this provision.

Or. pl

Justification

The proposed Article 26(1a) aims to define the link between a failure to submit a CBAM declaration or the return of the incorrect number of CBAM certificates (Article 19) and the penalty envisaged in Article 26 – this is missing from the Commission’s draft.

Amendment 450
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 26 – paragraph 1 b (new)

Text proposed by the Commission

1b. A declarant who submits false information in its CBAM declaration may be excluded from the register. The relevant national authority may withdraw
the certificate from a verifier who has certified the accuracy of false information in a CBAM declaration.

**Amendment 451**

Andżelika Anna Możdżanowska
on behalf of the ECR Group

**Proposal for a regulation**

**Article 26 – paragraph 3**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
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<tbody>
<tr>
<td>3. Payment of the penalty shall in no case release the authorised declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year to the <em>competent authority of the Member State where the declarant has been authorised.</em></td>
<td>3. Payment of the penalty shall in no case release the authorised declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year to the <em>Commission.</em></td>
</tr>
</tbody>
</table>

**Or. pl**

**Amendment 452**

Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

**Proposal for a regulation**

**Article 26 – paragraph 3**

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<td>3. Payment of the penalty shall in no case release the authorised declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year to the <em>competent authority of the Member State where the declarant has been authorised.</em></td>
<td>3. Payment of the penalty shall in no case release the authorised declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year to the <em>CBAM Authority.</em></td>
</tr>
</tbody>
</table>

**Or. en**
Proposal for a regulation
Article 26 – paragraph 4 – introductory part

Text proposed by the Commission

4. If the competent authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the competent authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Amendment

4. If the CBAM Authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the CBAM Authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Or. en

Amendment 454
Agnès Evren

Proposal for a regulation
Article 26 – paragraph 4 – introductory part

Text proposed by the Commission

4. If the competent authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the competent authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Amendment

4. If the national competent authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the competent authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Or. fr
Amendment 455
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 26 – paragraph 4 – introductory part

Text proposed by the Commission

4. If the competent authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the competent authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Amendment

4. If the competent authority determines that an authorised declarant has failed to comply with the obligation to surrender CBAM certificates as specified in paragraph 1 or 1a, or that a person has introduced goods into the customs territory of the Union as specified in paragraph 2, the competent authority shall impose the penalty and notify the authorised declarant or, in the situation under paragraph 2, the person:

Or. pl

Amendment 456
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 26 – paragraph 4 – point a

Text proposed by the Commission

(a) that the competent authority has concluded that the authorised declarant or the person fails to comply with the obligation of surrendering CBAM certificates for a given year;

Amendment

(a) that the CBAM Authority has concluded that the authorised declarant or the person fails to comply with the obligation of surrendering CBAM certificates for a given year;

Or. en

Amendment 457
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 26 – paragraph 4 – point e

Text proposed by the Commission

(e) of the action the **competent** authority considers the authorised declarant or the person should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Amendment

(e) of the action the **CBAM Authority** considers the authorised declarant or the person should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Or. en

Amendment 458

Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation

Article 26 – paragraph 4 – point f

Text proposed by the Commission

(f) of the right of the authorised declarant or of the person to appeal **under national rules**.

Amendment

(f) of the right of the authorised declarant or of the person to appeal.

Or. en

Amendment 459

Agnès Evren

Proposal for a regulation

Article 26 – paragraph 4 a (new)

Text proposed by the Commission

4a. **In the event of repeated failure by an authorised declarant to meet the obligations of this Regulation, the national competent authorities in the Member States concerned shall withdraw the declarant’s import authorisation and shall inform the European central CBAM authority of this fact.**

Amendment

4a. **In the event of repeated failure by an authorised declarant to meet the obligations of this Regulation, the national competent authorities in the Member States concerned shall withdraw the declarant’s import authorisation and shall inform the European central CBAM authority of this fact.**

Or. fr
Amendment 460
Agnès Evren

Proposal for a regulation
Article 26 – paragraph 5

Text proposed by the Commission

5. **Member States** may apply administrative or criminal sanctions for failure to comply with the CBAM legislation **in accordance with their national rules** in addition to penalties referred to in paragraph 2. Such sanctions shall be effective, proportionate and dissuasive.

Amendment

5. **The national competent authorities** may apply sanctions for failure to comply with the CBAM legislation in addition to penalties referred to in paragraph 2. Such sanctions shall be effective, proportionate and dissuasive.

Or. fr

Amendment 461
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 26 – paragraph 5

Text proposed by the Commission

5. **Member States** may apply administrative or criminal sanctions for failure to comply with the CBAM legislation **in accordance with their national rules** in addition to penalties referred to in paragraph 2. Such sanctions shall be effective, proportionate and dissuasive.

Amendment

5. **The CBAM Authority may decide to suspend the account of the declarant in case of repeated offences.** The **CBAM Authority** may apply administrative or criminal sanctions for failure to comply with the CBAM legislation in addition to penalties referred to in paragraph 2. Such sanctions shall be effective, proportionate and dissuasive.

Or. en
Proposal for a regulation

Article 26 – paragraph 5 a (new)

Text proposed by the Commission

5a. The European central CBAM authority shall provide the national competent authorities with guidelines aimed at fostering an effective, proportionate and dissuasive harmonised system of sanctions.

Amendment

Or. fr

Amendment 463
Andżelika Anna Moźdżanowska
on behalf of the ECR Group

Proposal for a regulation

Article 27 – paragraph 1

Text proposed by the Commission

1. The Commission shall take action, based on relevant and objective data, in accordance with this Article, to address practices of circumvention of this Regulation.

Amendment

1. The Commission shall take action on its own initiative or at the request of the Member State, based on relevant and objective data, in accordance with this Article, to address practices of circumvention of this Regulation.

Or. pl

Justification

Member States are obliged pursuant to Article 27(3) to inform the European Commission of attempts to circumvent the Regulation. The European Commission may make the necessary adjustments to the Regulation (through a delegated regulation, as referred to in Article 27(5)), but this is left entirely at the discretion and initiative of the Commission. The Commission’s draft does not envisage the possibility of the Member States effectively proposing said revision, despite the fact that acts of circumvention may still take place on their territories. Therefore, these measures have to be introduced accordingly.

Amendment 464
Joachim Schuster, Margarida Marques
Proposal for a regulation
Article 27 – paragraph 2

Text proposed by the Commission

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation.

Amendment

2. Circumvention practices are any measures that have the objective of avoiding the obligations laid down in this Regulation in order to pretend lower total amount of the CO2 emissions. This concerns in particular deliberate changes in the trade flows of goods or importation via third countries, slightly modified products, misleading information about the manufacturer or the manufacturing process, restructuring of distribution structures or merely final assembly of the goods in the EU or a third country. The Commission is to use existing European legal order when defining the circumvention offences. In particular the Union Customs Code, Article 60(2) and Article 59, and the 2015 Implementing Act, Article 33.

Or. en

Amendment 465
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 2

Text proposed by the Commission

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation.

Amendment

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation, whether slightly modified or not, stems from a practice, process or work that has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation, or undermining their effects, including on overall GHG emissions and on prices of the like products.
Or. en

Amendment 466
Agnès Evren

Proposal for a regulation
Article 27 – paragraph 2

Text proposed by the Commission

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation.

Amendment

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and include, but are not limited to:

Or. fr

Amendment 467
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 2

Text proposed by the Commission

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation.

Amendment

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation, whether slightly modified or not, stems from a practice, process or work has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included
in the scope of this Regulation, or undermining their effects, including on overall GHG emissions and on prices of the like products.

Amendment 468
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel
Proposal for a regulation
Article 27 – paragraph 2

\textit{Text proposed by the Commission}

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation.

\textit{Amendment}

2. Practices of circumvention include situations where a change in the pattern of trade in relation to goods included in the scope of this Regulation has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation and consist, inter alia, in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation or practices of resource shuffling.

Amendment 469
Agnès Evren
Proposal for a regulation
Article 27 – paragraph 2 – point a (new)

\textit{Text proposed by the Commission}

(a) situations that consist in replacing those goods with slightly modified products, which are not included in the list of goods in Annex I but belong to a sector included in the scope of this Regulation;
Amendment 470
Agnès Evren

Proposal for a regulation
Article 27 – paragraph 2 – point b (new)

Text proposed by the Commission

(b) situations that consist in replacing those goods with goods with a lower carbon content than that of the products normally produced in the exporting country, with the sole aim of export to the European Union;

Amendment

Or. fr

Amendment 471
Agnès Evren

Proposal for a regulation
Article 27 – paragraph 2 – point c (new)

Text proposed by the Commission

(c) situations that consist in sending those goods to a country or region referred to in Article 2(3) of this Regulation or to any other intermediate country or region prior to their importation to the EU market, with the aim of avoiding or reducing the obligations of this Regulation.

Amendment

Or. fr

Amendment 472
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 2 a (new)
2a. The practice, process or work referred to in the first subparagraph include, inter alia:

(a) the slight modification of the product concerned to make it fall under customs codes which are normally not subject to the obligations of this Regulation, provided that the modification does not alter its essential characteristics;

(b) false declarations as to the identity of the producer of the product concerned or of the nature of the product concerned or the production process involved in making it;

(c) the consignment of the product concerned via third countries to which no or more favourable obligations apply;

(d) the reorganisation by exporters or producers of their patterns and channels of sales in order to eventually avoid obligations as laid down in this Regulation, or undermine their effects, including on overall GHG emissions and on prices of the like products, for instance via practices of resource shuffling. For the purposes of this sub-point, resource shuffling shall be defined as any practice, process or work that have insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation, or undermining their effects, without delivering environmental benefits on global GHG emissions;

(e) in the circumstances indicated in paragraph 2, the assembly of parts by an assembly operation in the Union or a third country;

(f) Any other measure to eventually avoid or evade obligations as laid down in this Regulation, or undermine their effects, including on overall GHG.

Or. en
Amendment 473
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 2 a (new)

Text proposed by the Commission

2a. The practice, process or work referred to in paragraph 2 include, inter alia:

(a) the slight modification of the product concerned to make it fall under customs codes which are normally not subject to the obligations of this Regulation, provided that the modification does not alter its essential characteristics;

(b) false declarations as to the identity of the producer of the product concerned, or of the nature of the product concerned, or of the production process involved in making it;

(c) the consignment of the product concerned via third countries to which no more favourable obligations apply;

(d) the reorganisation by exporters or producers of their patterns and channels of sales in order to eventually avoid obligations as laid down in this Regulation, or undermine their effects, including on overall GHG emissions and on prices of the like products, for instance via practices of resource shuffling. For the purposes of this sub-point, resource shuffling shall be defined as any practice, process or work that that has insufficient due cause or economic justification other than avoiding obligations as laid down in this Regulation, or undermining their effects, without delivering environmental benefits on global GHG emissions;

(e) in the circumstances indicated in paragraph 2, the assembly of parts by an assembly operation in the Union or a
third country;
(f) any other measure to eventually avoid or evade obligations as laid down in this Regulation, or undermine their effects, including on overall GHG.

Amendment 474
Agnès Evren
Proposal for a regulation
Article 27 – paragraph 2 a (new)

Text proposed by the Commission

Amendment
2a. Where the Commission identifies cases of circumvention as described in paragraph 2 of this article, it shall notify the national competent authorities with the aim of adopting, where appropriate, the penalties provided for in Article 26 of this Regulation.

Or. fr

Amendment 475
Andżelika Anna Moźdźanowska on behalf of the ECR Group
Proposal for a regulation
Article 27 – paragraph 2 a (new)

Text proposed by the Commission

Amendment
2a. The use by exporting countries of their cleanest industrial plants to export to the EU while using their more polluting plants for production on the domestic or international market shall be understood as a circumvention practice.

Or. pl
Amendment 476
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 3

Text proposed by the Commission

3. **A Member State or any party affected or benefitted by the situations described in paragraph 2 may notify the Commission if it is confronted, over a two-month period compared with the same period in the preceding year with a significant decrease in the volume of imported goods included in the scope of this Regulation and an increase of volume of imports of slightly modified products, which are not included in the list of goods in Annex I. The Commission shall continually monitor any significant change of pattern of trade of goods and slightly modified products at Union level.**

Amendment

3. **Following a complaint from an interested party or on its own initiative, the Commission may decide, following an investigation, to extend obligations laid down in this Regulation, in whatever way is necessary to prevent future circumvention of the Mechanism, when circumvention of the measures in force is taking place.**

Or. en

Amendment 477
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 3

Text proposed by the Commission

3. **A Member State or any party affected or benefitted by the situations described in paragraph 2 may notify the Commission if it is confronted, over a two-month period compared with the same period in the preceding year with a significant decrease in the volume of imported goods included in the scope of this Regulation and an increase of volume of imports of slightly modified products, which are not included in the list of goods in Annex I. The Commission shall continually monitor any significant**

Amendment

3. **Following a complaint from an interested party or on its own initiative, the Commission may decide, following an investigation, to extend obligations laid down in this Regulation, in whatever way is necessary to prevent future circumvention of the Mechanism, when circumvention of the measures in force is taking place.**
change of pattern of trade of goods and slightly modified products at Union level.

**Amendment 478**
Agnès Evren

Proposal for a regulation
Article 27 – paragraph 3

*Text proposed by the Commission*

3. A Member State or any party affected or benefitted by the situations described in paragraph 2 may notify the Commission if it is confronted, over a two-month period compared with the same period in the preceding year with a significant decrease in the volume of imported goods included in the scope of this Regulation and an increase of volume of imports of slightly modified products, which are not included in the list of goods in Annex I. The Commission shall continually monitor any significant change of pattern of trade of goods and slightly modified products at Union level.

*Amendment*

3. A Member State or any party affected or benefitted by the situations described in paragraph 2 may notify the Commission if it is confronted, over a two-month period compared with the same period in the preceding year, with one of the situations described in paragraph 2. The Commission shall continually monitor any significant change of pattern of trade of goods and slightly modified products at Union level.

**Amendment 479**
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel

Proposal for a regulation
Article 27 – paragraph 3

*Text proposed by the Commission*

3. A Member State or any party affected or benefitted by the situations described in paragraph 2 may notify the Commission if it is confronted, over a two-month period compared with the same period in the preceding year with a
significant decrease in the volume of imported goods included in the scope of this Regulation and an increase of volume of imports of slightly modified products, which are not included in the list of goods in Annex I. The Commission shall continually monitor any significant change of pattern of trade of goods and slightly modified products at Union level.

Amendment 480
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 4

Text proposed by the Commission

4. The notification referred to in paragraph 3 shall state the reasons on which it is based and shall include relevant data and statistics regarding the goods and products referred to in paragraph 2.

Amendment

4. Decisions referred to in the third paragraph shall be subject to the appeal procedure as set out in Article 30.

Amendment 481
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 4

Text proposed by the Commission

4. The notification referred to in paragraph 3 shall state the reasons on which it is based and shall include relevant data and statistics regarding the goods and products referred to in paragraph 2.

Amendment

4. Decisions referred to in paragraph 3 shall be subject to the appeal procedure as set out in Article 30.
Amendment 482
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 27 – paragraph 4

Text proposed by the Commission

4. The notification referred to in paragraph 3 shall state the reasons on which it is based and shall include relevant data and statistics regarding the goods and products referred to in paragraph 2.

Amendment

4. The notification referred to in paragraph 3 shall state the reasons on which it is based and, if possible, shall include relevant data and statistics regarding the goods and products referred to in paragraph 2.

Or. pl

Amendment 483
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 5

Text proposed by the Commission

5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes.

Amendment

5. Investigations shall be initiated pursuant to this Article on the initiative of the Commission or at the request of a Member State or of any interested party on the basis of sufficient evidence regarding the factors set out in the second paragraph. Initiations shall be made by means of a Commission regulation which shall also instruct customs authorities of Member States to subject imports to registration. The Commission shall provide information to the Member States once an interested party or a Member State has submitted a request justifying the initiation of an investigation and the Commission has completed its analysis thereof, or where the Commission has
itself determined that there is a need to initiate an investigation.

Amendment 484
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 5

Text proposed by the Commission

5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes.

Amendment

5. Investigations shall be initiated pursuant to this Article on the initiative of the Commission or at the request of a Member State or of any interested party on the basis of sufficient evidence regarding the factors set out in paragraph 2. Initiations shall be made by means of a Commission regulation which shall also instruct customs authorities of Member States to subject imports to registration. The Commission shall provide information to the Member States once an interested party or a Member State has submitted a request justifying the initiation of an investigation and the Commission has completed its analysis thereof, or when the Commission has itself determined that there is a need to initiate an investigation.

Amendment 485
Joachim Schuster, Margarida Marques

Proposal for a regulation
Article 27 – paragraph 5

Text proposed by the Commission

5. Where the Commission, taking into account the relevant data, reports and

Amendment

5. Where the Commission, taking into account the relevant data, reports and
statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes.

Amendment 486
Markus Ferber

Proposal for a regulation
Article 27 – paragraph 5

Text proposed by the Commission
5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes.

Amendment
5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes. When doing so, the Commission shall duly take into account the Union's international commitments, in particular those under the relevant WTO agreements.

Amendment 487
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel

Proposal for a regulation
Article 27 – paragraph 5

Text proposed by the Commission

5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products for anti-circumvention purposes.

Amendment

5. Where the Commission, taking into account the relevant data, reports and statistics, including when provided by the customs authorities of Member States, has sufficient reasons to believe that the circumstances referred to in paragraph 3 are occurring in one or more Member States, it is empowered to adopt delegated acts in accordance with Article 28 to supplement the scope of this Regulation in order to include slightly modified products or practices of resource shuffling for anti-circumvention purposes.

Or. en

Amendment 488
Hélène Laporte, France Jamet

Proposal for a regulation
Article 27 – paragraph 5 a (new)

Text proposed by the Commission

5a. The Commission shall report annually to the European Parliament and the Council, with a view to drawing up an exhaustive list of unfair practices and fraud and circumvention practices related to the CBAM in third countries. In the event that the mechanism fails, Parliament and the Council may rule that it be revised or suspended.

Amendment

5a. The Commission shall report annually to the European Parliament and the Council, with a view to drawing up an exhaustive list of unfair practices and fraud and circumvention practices related to the CBAM in third countries. In the event that the mechanism fails, Parliament and the Council may rule that it be revised or suspended.

Or. fr

Amendment 489
Jonás Fernández

Proposal for a regulation
Article 27 – paragraph 5 a (new)
5a. Investigations shall be carried out by the Commission. The Commission may be assisted by customs authorities and the investigation shall be concluded in due time.

Amendment

Proposal for a regulation
Article 27 – paragraph 5 a (new)

Text proposed by the Commission

5a. Investigations shall be carried out by the Commission. The Commission may be assisted by customs authorities and the investigation shall be concluded in due time.

Amendment

Proposal for a regulation
Article 27 – paragraph 5 b (new)

5b. The Commission Decision finding circumvention shall impose a penalty pursuant to article 26 on an Authorised Declarant involved in the circumvention and, if appropriate, the operator of the installation located in the third country that is linked to the Authorised Declarant. Where appropriate, the penalty shall also entail the withdrawal of import authorisation and be extended to the
Amendment 492
Ondřej Kovařík

Proposal for a regulation
Article 27 – paragraph 5 b (new)

Text proposed by the Commission

Amendment

5b. The Commission Decision finding circumvention shall impose a penalty pursuant to article 26 on an Authorised Declarant involved in the circumvention and, if appropriate, the operator of the installation located in the third country that is linked to the Authorised Declarant. Where appropriate, the penalty shall also entail the withdrawal of import authorisation and be extended to the operator.

Amendment 493
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 27 a (new)

Text proposed by the Commission

Amendment

Article 27 a

Appeals against decisions taken by the CBAM Authority

1. An appeal shall lie from decisions of the CBAM Authority that adversely affect any interested person, including decisions on penalties, circumvention and actual emission values. Those decisions shall take effect only as from the date of
expiration of the appeal period of two months. The filing of the appeal shall have suspensive effect.

2. Any party to proceedings adversely affected by a decision may appeal. Any other parties to the proceedings shall be parties to the appeal proceedings as of right.

3. The Board of Appeal shall be newly set up and consist of three full members, to be respectively appointed by the Council, by the European Parliament and by the Commission. The chair will be appointed by the Council.

4. The Commission shall adopt delegated acts pursuant to Article 28, to define the composition, the appointment and the procedures of the Board of Appeal with a view to assure the independence of its members, including during the transitional period. During the transitional period the Commission will hold the functions of the Board of Appeal.

Amendment 494
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 27 b (new)

Text proposed by the Commission

Amendment

Article 27 b

Examination of appeals

1. The Board of Appeal shall examine whether the appeal is admissible.

2. In the examination of the appeal, the Board of Appeal shall invite the parties, as often as necessary, to file observations, within a period to be fixed by the Board of Appeal, on communications from the
other parties or issued by itself.

3. Following the examination as to the admissibility of the appeal, the Board of Appeal shall decide on the appeal. The Board of Appeal may either exercise any power within the competence of the CBAM Authority or remit the case to the latter for further prosecution.

4. If the Board of Appeal remits the case for further prosecution to the CBAM Authority, the latter shall be bound by the line of reasoning of the Board of Appeal, in so far the facts are the same. The decisions of the Board of Appeal shall take effect only as from the date of expiry of a period of two months after the communication of the decision or, if an action has been brought before the General Court within that period, as from the date of dismissal of such action or of any appeal filed with the Court of Justice against the decision of the General Court.

Or. en

Amendment 495
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 27 c (new)

Text proposed by the Commission

Amendment

Article 27 c

Actions before the Court of Justice

1. Actions may be brought before the General Court against decisions of the Boards of Appeal in relation to appeals.

2. Actions may be brought before the General Court against any decision of the CBAM Authority. In this case administrative appeal under Article 27b will be precluded.
3. The action may be brought on grounds of lack of competence, infringement of an essential procedural requirement, infringement of the TFEU, infringement of this Regulation or of any rule of law relating to their application or misuse of power.

4. The General Court shall have jurisdiction to annul or to alter the contested decision.

5. The action shall be open to any party to proceedings before the Board of Appeal adversely affected by its decision.

6. The action shall be brought before the General Court within two months of the date of notification of the decision of the Board of Appeal in case of action under paragraph 1 of this Article and within two months of the date of the notification of the decision of the CBAM Authority in case of actions under paragraph 2 of this Article.

7. The CBAM Authority shall take the necessary measures to comply with the judgment of the General Court or, in the event of an appeal against that judgment, the Court of Justice.

Amendment 496
Agnès Evren

Proposal for a regulation
Article 28 – paragraph 2

Text proposed by the Commission

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 18(3) and 27(5) shall be conferred on the Commission for an indeterminate period of time.

Amendment

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 7(6), 9(4), 18(3) and 27(5) shall be conferred on the Commission for an indeterminate period of time.
Amendment 497
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 28 – paragraph 2

Text proposed by the Commission

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 18(3) and 27(5) shall be conferred on the Commission for an indeterminate period of time.

Amendment

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 2(12a), 18(3), 27(5) and 27a(4) shall be conferred on the Commission for an indeterminate period of time.

Or. en

Amendment 498
Agnès Evren

Proposal for a regulation
Article 28 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Articles 2(10), 2(11), 18(3) and 27(5) may be revoked at any time by the European Parliament or by the Council.

Amendment

3. The delegation of power referred to in Articles 2(10), 2(11), 7(6), 9(4), 18(3) and 27(5) may be revoked at any time by the European Parliament or by the Council.

Or. fr

Amendment 499
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 28 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Articles 2(10), 2(11), 18(3) and 27(5) may be revoked at any time by the European Parliament or by the Council.

Amendment

3. The delegation of power referred to in Articles 2(10), 2(11), 2(12a), 18(3), 27(5) and 27a(4) may be revoked at any time by the European Parliament or by the Council.
European Parliament or by the Council.

Amendment 500
Agnès Evren

Proposal for a regulation
Article 28 – paragraph 7

*Text proposed by the Commission*

7. A delegated act adopted pursuant to Articles 2(10), 2(11), 18(3) and 27(5) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

*Amendment*

7. A delegated act adopted pursuant to Article 2(10), 2(11), 2(12), 7(6), 9(4), 18(3) and Article 27(5) shall enter into force only if no objection has been expressed either by the European Parliament or to the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Or. en

Amendment 501
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 28 – paragraph 7

*Text proposed by the Commission*

7. A delegated act adopted pursuant to Articles 2(10), 2(11), *18(3) and 27(5)* shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a

*Amendment*

7. A delegated act adopted pursuant to Articles 2(10), 2(11), 2(12), *18(3), 27(5) and 27a(4)* shall enter into force only if no objection has been expressed either by the European Parliament or by the Council
period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 502
Manon Aubry

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

1. deleted

Or. fr

Amendment 503
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop

Amendment

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to goods other than those listed in Annex I, such as downstream products using goods
methods of calculating embedded emissions based on environmental footprint methods.

covered by this Regulation, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment 504
Caroline Nagtegaal, Ondřej Kovařík

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions, transportation services such as air transport, manufacturing of transport equipment such as ship hulls and floating structures, and other goods than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Or. en

Amendment 505
Andżelika Anna Możdżanowska
on behalf of the ECR Group

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

1. The Commission shall collect the information necessary with a view to monitoring the impact of the CBAM mechanism on climate and environmental protection, on the competitiveness of the Union economy, especially with regard to SMEs, on the viability of production
footprint methods. facilities in the sectors covered by the Regulation, on the structure and volume of Union imports and on the costs incurred by the end customers. Based on the results of monitoring this data, the Commission shall study the feasibility and suitability of extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Or. pl

Amendment 506
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel, Jonás Fernández

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, such as downstream products using goods covered by this Regulation, notably taking into consideration both environmental risks and the necessity to maintain a sustainable level playing field, and develop methods of calculating embedded emissions based on environmental footprint methods. Particular attention should be given to goods such as organic basic chemicals, hydrogen and polymers.

Or. en

Amendment 507
Victor Negrescu
Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

(1) The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

(1) The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods. The Commission undertakes to explore the possibility of extending the collection of information and implementation mechanisms worldwide with a view to making it efficient.

Or. ro

Amendment 508
Ondřej Kovařík

Proposal for a regulation
Article 30 – paragraph 1

Text proposed by the Commission

1. The Commission shall collect the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Amendment

1. The Commission shall collect, in consultation with the relevant stakeholders, the information necessary with a view to extending the scope of this Regulation to indirect emissions and goods other than those listed in Annex I, and develop methods of calculating embedded emissions based on environmental footprint methods.

Or. en

Amendment 509
Agnès Evren
Proposition pour une réglementation  
Article 30 – paragraphe 2

*Texte proposé par la Commission*

2. Avant la fin de la période de transition, la Commission présentera un rapport au Parlement et au Conseil sur l’application de cette Réglementation. Le rapport contiendra, en particulier, l’évaluation des possibilités d’étendre le champ d’application des émissions embarquées à des émissions indirectes et à d’autres biens à risque de fuite de carbone, ainsi que l’évaluation du système de gouvernance. Il contiendra aussi l’évaluation des possibilités d’étendre le champ d’application des émissions embarquées aux services de transport et à d’autres biens le long de la chaîne de valeur qui pourraient être à risque de fuite de carbone dans l’avenir.

* Amendement

2. Avant la fin de la période de transition, la Commission présentera un rapport au Parlement et au Conseil sur l’application de cette Réglementation, accompagné d’une proposition législative. En relation avec l’évaluation des arrangements, la proposition législative doit étendre le champ d’application des émissions embarquées à des émissions indirectes et à d’autres biens à risque de fuite de carbone.
leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

goods at risk of carbon leakage other than those already covered by this Regulation, listed by Commission Delegated Decision 2019/708. The legislative proposal shall also extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage. Lastly, the legislative proposal shall introduce carbon content requirements for products imported for distribution, consumption or use on the EU market.

Amendment 511
Caroline Nagtegaal, Ondřej Kovařík

Proposal for a regulation
Article 30 – paragraph 2

Text proposed by the Commission

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period, the Commission shall present a report, based on the information collected under paragraph 1, to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, possibilities to further extend the scope to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. If the assessment shows that other sectors need to be included in the scope of this Regulation to goods further down the value chain and transportation services that may be subject to the risk of carbon leakage in the future, the report by the Commission shall be accompanied by a legislative proposal to extend the scope to these sectors.
Proposal for a regulation  
Article 30 – paragraph 2  

Text proposed by the Commission  

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period, or at any moment at the request of the European Parliament, the Council or the CBAM Authority, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of application of this Regulation to goods resulting from activities listed in Directive 2003/87/EC other than those already covered by this Regulation, as well as an assessment of the state of implementation of the Regulation, including how it is fulfilling its objectives, and its governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services and other services that may be subject to the risk of carbon leakage in the future as well as to goods further down the value chain, in particular downstream products using goods covered by this Regulation.

Or. en

Proposal for a regulation  
Article 30 – paragraph 2  

Text proposed by the Commission  

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period, or at any moment at the request of the European Parliament, the Council or the CBAM Authority, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of application of this Regulation to goods resulting from activities listed in Directive 2003/87/EC other than those already covered by this Regulation, as well as an assessment of the state of implementation of the Regulation, including how it is fulfilling its objectives, and its governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services and other services that may be subject to the risk of carbon leakage in the future as well as to goods further down the value chain, in particular downstream products using goods covered by this Regulation.

Or. en
2. Before the **end** of the **transitional period**, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that **may be** subject to the risk of carbon leakage in the future.

2. Before the **start** of the **removal of free allowances under ETS**, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation and **assess if the conditions are in place for the effective implementation of a CBAM before phasing our free allocations**. The report shall contain, in addition, **in-depth assessment, developed in close cooperation with the industrial sectors, of the rules to be applied in the testing period established pursuing to article 30bis and the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that **may be** subject to the risk of carbon leakage in the future.**

Or. en

**Amendment 514**

Esther de Lange

**Proposal for a regulation**

**Article 30 – paragraph 2**

*Text proposed by the Commission*

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation.

*Amendment*

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation.
Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Regulation. This assessment shall be based on an impact assessment of the effects of the different possibilities for this further extension of the scope, including indirect emissions. The report shall also contain an assessment of the governance system and it shall also include the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment 515
Angelika Winzig, Othmar Karas

Proposal for a regulation
Article 30 – paragraph 2

Text proposed by the Commission

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, an in-depth assessment developed in cooperation with the sectors at risk of carbon leakage covered by this regulation of the rules to be applied in the testing period established pursuant Art. 30b is and the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system as well as an assessment of the impact on competitiveness of the EU downstream industry. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods
further down the value chain and services that may be subject to the risk of carbon leakage in the future. Such an extension should be considered only if a clear calculation methodology has been established by the Commission and once the mechanism has proven fully effective in terms of achieving its objective of carbon leakage protection.

Amendment 516
Jonás Fernández

Proposal for a regulation
Article 30 – paragraph 2

Text proposed by the Commission

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, an in-depth assessment - developed in close cooperation with the industrial sectors, of the rules to be applied in the testing period established pursuant to article 30 a, and the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Or. en
Amendment 517
Margarida Marques, Marek Belka, Eva Kaili, Marc Angel, Csaba Molnár

Proposal for a regulation
Article 30 – paragraph 2

Text proposed by the Commission

2. Before the end of the transitional period, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

Amendment

2. Before the end of the transitional period and every five years after that, the Commission shall present a report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the state of implementation of the Regulation, including how it is fulfilling its objectives, and its governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future. The Commission can use the confidential information of the central database if relevant, but any report should ensure such data is anonymised.

Or. en

Amendment 518
Andżelika Anna Moźdźanowska on behalf of the ECR Group

Proposal for a regulation
Article 30 – paragraph 2

Text proposed by the Commission

2. Before the end of the transitional period, the Commission shall present a

Amendment

2. Before the end of the transitional period, the Commission shall present a
report to the European Parliament and the Council on the application of this Regulation. The report shall contain, in particular, the assessment of the possibilities to further extend the scope of embedded emissions to indirect emissions and to other goods at risk of carbon leakage than those already covered by this Regulation, as well as an assessment of the governance system. It shall also contain the assessment of the possibility to further extend the scope to embedded emissions of transportation services as well as to goods further down the value chain and services that may be subject to the risk of carbon leakage in the future.

The report should also analyse whether the obligations set out in this regulation have led to changes in the prices of individual products in the Union.
article 22;
- the risk of carbon leakage on export markets. Only if the evaluation is clearly positive, the report shall be accompanied by a legislative proposal phasing out free allocation to sectors subject to this regulation, as set out in Article 10.a.1 of Directive [the ETS directive], and implementing a solution to address the risk of carbon leakage on export market.

Or. en

Amendment 520
Joachim Schuster

Proposal for a regulation
Article 30 – paragraph 3

Text proposed by the Commission

3. The report by the Commission shall, if appropriate, be accompanied by a legislative proposal.

Amendment

3. In accordance with the Article 36 paragraph 3(d) there shall be no automatic entry into force of the relevant parts of this Regulation after the transitional period. The Commission therefore attaches to its report a legislative proposal on the final entry into force of these parts. The Council and the European Parliament decide.

Or. en

Amendment 521
Manon Aubry

Proposal for a regulation
Article 30 – paragraph 3

Text proposed by the Commission

3. The report by the Commission shall, if appropriate, be accompanied by a legislative proposal.

Amendment

3. The Commission shall collect all the information needed to eventually extend the scope of this Regulation to all imported goods. By 31 December 2030,
the Commission shall *present an assessment report to the European Parliament on this matter, including whether the scope of this Regulation could be extended to agricultural products.*

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**Amendment 522**  
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel, Jonás Fernández, Csaba Molnár

**Proposal for a regulation**  
**Article 30 – paragraph 3**

*Text proposed by the Commission*  

3. The report by the Commission shall, if appropriate, be accompanied by a legislative *proposal.*

*Amendment*  

3. The report by the Commission shall, if appropriate, be accompanied by further legislative *proposals.*

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**Amendment 523**  
Agnès Evren

**Proposal for a regulation**  
**Article 30 – paragraph 3**

*Text proposed by the Commission*  

3. The report by the Commission shall, if appropriate, be accompanied by a legislative proposal.

*Amendment*  

3. *The Commission, in cooperation with the competent authorities, shall regularly submit to the European Parliament and the Council a report on the implementation of this Regulation.* The report by the Commission shall, if appropriate, be accompanied by a legislative proposal.
Amendment 524
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 30 – paragraph 3 a (new)

Text proposed by the Commission

3a. Without prejudice to paragraph 2, the report presented before the end of the transitional period shall contain a calendar to extend the scope of this Regulation to the rest of sectors listed in Commission Delegated Decision (EU) 2019/708. Such calendar must be binding and contain specific dates for implementation.

Amendment

Or. en

Amendment 525
Margarida Marques, Eva Kaili, Marc Angel, Csaba Molnár

Proposal for a regulation
Article 30 – paragraph 3 a (new)

Text proposed by the Commission

3a. Without prejudice to paragraph 2, the report presented before the end of the transitional period shall contain a calendar to extend the scope of this Regulation to the rest of sectors listed in Commission Delegated Decision (EU) 2019/708. Such calendar must be binding and contain specific dates for implementation.

Amendment

Or. en

Amendment 526
Jonás Fernández

Proposal for a regulation
Article 30 a (new)

Text proposed by the Commission

Amendment

Article 30 a

The Commission shall monitor and evaluate the mechanism’s effectiveness with regard to the risk of carbon leakage before phasing out free allocation to sectors at risk of carbon leakage covered by this Regulation. To this end, the Commission shall, after consultation of the sectors subject to this Regulation, present a report to the European Parliament and the Council evaluating the first three years (2026-2028) of the surrendering obligation pursuant to article 22, and the risk of carbon leakage on export markets. If the evaluation is positive, the report shall be accompanied by a legislative proposal phasing out free allocation to sectors subject to this Regulation, as set out in Article 10.a.1 of the ETS Directive, and implementing a solution to address the risk of carbon leakage on export market.

Or. en

Amendment 527
Markus Ferber

Proposal for a regulation
Article 30 a (new)

Text proposed by the Commission

Amendment

Article 30 a

Review: WTO Compatibility

One year after the date of entry into force of this regulation and one year after the end of the transition phase, the Commission shall issue a report examining any potential complaints by third countries in relation to the compatibility of this regulation with the
**applicable rules of the World Trade Organisation.**

If necessary, the report shall be accompanied by a legislative proposal to adjust this regulation.

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**Amendment 528**  
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation  
Chapter IX – title

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>IX Coordination with <strong>free allocation</strong> of allowances under the EU ETS</td>
<td>IX Coordination with <strong>carbon leakage provisions</strong> under the EU ETS</td>
</tr>
</tbody>
</table>

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**Amendment 529**  
Manon Aubry

Proposal for a regulation  
Chapter IX – title

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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</thead>
<tbody>
<tr>
<td>IX Coordination with free allocation of allowances under the EU ETS</td>
<td>IX Coordination with free allocation of allowances under the EU ETS during the transitional period until their abolition.</td>
</tr>
</tbody>
</table>

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**Amendment 530**  
Manon Aubry

Proposal for a regulation  
Article 31 – paragraph 1
1. The CBAM certificates to be surrendered in accordance with Article 22 shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I, during the transitional period until the abolition of free allocation by 2030 at the latest.

Amendment 531
Christophe Hansen

Proposal for a regulation
Article 31 – paragraph 1 – point 1 (new)

Text proposed by the Commission

(1) The Commission shall present a report to the European Parliament and the Council in which it evaluates the mechanism’s effectiveness with regard to the risk of carbon leakage before phasing out free allocation to sectors at risk of carbon leakage covered by this regulation.

Amendment 532
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 31 – paragraph 1 a (new)

Text proposed by the Commission

1a. The implementation of the CBAM shall trigger the phasing-out of the free allocation of allowances until they are
completely eliminated, following an appropriate transition while maintaining WTO-compliance. This phase out shall be gradual, starting from a low level and accelerating significantly once the CBAM has proven its effectiveness.

Amendment 533
Margarida Marques, Marek Belka, Joachim Schuster, Eva Kaili, Marc Angel

Proposal for a regulation
Article 31 – paragraph 2

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. The Commission is empowered to adopt implementing acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).</td>
<td>2. The Commission is empowered to adopt delegated acts laying down a calculation methodology for the reduction referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).</td>
</tr>
</tbody>
</table>

Amendment 534
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 31 a (new)

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
</table>
| Article 31 a
Financial measures to compensate for indirect emission costs
1. The sectors covered by this Regulation will cease to qualify for the provisions under Article 10a(6) and 10(b) of Directive 2003/87/EC. The Commission shall adjust those financial measures with | |
a view to gradually phasing them out as CBAM is phased in. The Commission shall ensure the phase out design guarantees a level playing field for the EU industry.

2. The Commission is empowered to adopt implementing acts laying down a calculation methodology for the phase out referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Amendment 535
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 33 – paragraph 3

Text proposed by the Commission

3. The customs authorities shall, by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the competent authority of the Member State of importation information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the declarant, the 8-digit CN code, the quantity, the country of origin and the declarant of the goods, the date of declaration and the customs procedure.

Amendment

3. The customs authorities shall, by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the CBAM Authority information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the declarant, the 8-digit CN code, the quantity, the country of origin and the declarant of the goods, the date of declaration and the customs procedure.

Amendment 536
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin
Proposal for a regulation
Article 35 – paragraph 1

Text proposed by the Commission

1. Each declarant shall, for each quarter of a calendar year, submit a report (‘CBAM report’) containing information on the goods imported during that quarter, to the competent authority of the Member State of importation or, if goods have been imported to more than one Member State, to the competent authority of the Member State at the declarant’s choice, no later than one month after the end of each quarter.

Amendment

1. Each declarant shall, for each quarter of a calendar year, submit a report (‘CBAM report’) containing information on the goods imported during that quarter, to the CBAM Authority, no later than one month after the end of each quarter.

Or. en

Amendment 537
Margarida Marques, Marek Belka, Victor Negrescu, Eva Kaili, Marc Angel

Proposal for a regulation
Article 35 – paragraph 2 – point d

Text proposed by the Commission

(d) the carbon price due in a country of origin for the embedded emissions in the imported goods, which is not subject to an export rebate or other form of compensation.

Amendment

(d) the carbon price due in a country of origin for the embedded emissions in the imported goods, which is not subject to an export rebate or other form of compensation.

Or. en

Amendment 538
Manon Aubry

Proposal for a regulation
Article 35 – paragraph 3

Text proposed by the Commission

3. The competent authority shall

Amendment

3. The competent authority shall
communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

communicate the information referred to in paragraph 2 to the European Central Carbon Authority at the latest two months after the end of the quarter covered by a report.

Or. fr

Amendment 539
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 3

Text proposed by the Commission

3. The competent authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

Amendment

3. The CBAM Authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

Or. en

Amendment 540
Margarida Marques, Marek Belka, Joachim Schuster, Eva Kaili, Marc Angel, Csaba Molnár

Proposal for a regulation
Article 35 – paragraph 3

Text proposed by the Commission

3. The competent authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report.

Amendment

3. The competent authority shall communicate the information referred to in paragraph 2 to the Commission at the latest two months after the end of the quarter covered by a report and the information shall be available in the central registry database.

Or. en
Amendment 541
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 4

Text proposed by the Commission

4. The **competent** authority shall impose a proportionate and dissuasive penalty on declarants who fail to submit a CBAM report.

Amendment

4. The **CBAM** Authority shall impose a proportionate and dissuasive penalty on declarants who fail to submit a CBAM report.

Or. en

Amendment 542
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 5 – introductory part

Text proposed by the Commission

5. If the **competent** authority determines that a declarant has failed to comply with the obligation to submit a CBAM report as specified in paragraph 1, the **competent** authority shall impose the penalty and notify the declarant:

Amendment

5. If the **CBAM** Authority determines that a declarant has failed to comply with the obligation to submit a CBAM report as specified in paragraph 1, the **CBAM** Authority shall impose the penalty and notify the declarant:

Or. en

Amendment 543
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 5 – point a

Text proposed by the Commission

(a) that the **competent** authority has concluded that the declarant fails to

Amendment

(a) that the **CBAM** Authority has concluded that the declarant fails to

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comply with the obligation of submitting a report for a given quarter; comply with the obligation of submitting a report for a given quarter;

Or. en

Amendment 544
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 5 – point e

Text proposed by the Commission

(e) of the action the competent authority considers the declarant should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Amendment

(e) of the action the CBAM Authority considers the declarant should take to comply with its obligation under point (a) depending on the facts and circumstances of the case; and

Or. en

Amendment 545
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a regulation
Article 35 – paragraph 5 – point f

Text proposed by the Commission

(f) of the right of the declarant or to appeal under national rules.

Amendment

(f) of the right of the declarant or to appeal.

Or. en

Amendment 546
Agnès Evren

Proposal for a regulation
Article 35 – paragraph 6
6. The Commission is empowered to adopt implementing acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt implementing acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data. The Commission is further empowered to adopt implementing acts to develop a calculation method for indirect emissions embedded in imported goods.

Amendment

6. The Commission is empowered to adopt delegated acts concerning the information to be reported, the procedures for communicating the information referred to in paragraph 3 and the conversion of the carbon price paid in foreign currency into euro at yearly average exchange rate. The Commission is also empowered to adopt delegated acts to further define the necessary elements of the calculation method set out in Annex III, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail and the verification of this data. The Commission is further empowered to adopt delegated acts to develop a calculation method for indirect emissions embedded in imported goods.

Or. fr

Amendment 547
Joachim Schuster

Proposal for a regulation
Article 36 – paragraph 3 – point d

Text proposed by the Commission

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply from 1 January 2026.

Amendment

(d) Articles 4, 6, 7, 8, 9, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 31 shall apply, in accordance with Article 30 paragraph 3, only after a decision of the European Parliament and of the Council following a separate legislative proposal from the Commission.

Or. en
Amendment 548
Hélène Laporte, France Jamet

Proposal for a regulation
Article 36 – paragraph 3 – point d a (new)

Text proposed by the Commission

Amendment

(da) In order to ensure carbon neutrality and a level playing field, Article 31 shall only apply when carbon costs are equal for the EU and third countries.

Or. fr

Amendment 549
Hélène Laporte, France Jamet

Proposal for a regulation
Article 36 – paragraph 3 – point d b (new)

Text proposed by the Commission

Amendment

(db) Article 31 shall apply from 1 January 2030.

Or. fr

Amendment 550
Roberts Zīle

Proposal for a regulation
Annex I – subheading 3

Text proposed by the Commission

Amendment

Fertilisers deleted

Or. en

Justification

Fertilizers produced in third countries are widely used by farmers. The introduction of CBAM will have an impact on farmers - an increase in production costs, which will significantly
increase the cost of agricultural production. In addition to the already sharp rise in fertilizer prices caused by rising energy prices, the application of the CBAM to fertilizers will lead to even higher price increases, which will put even more pressure on inflation and will slow down overall economic growth. The sharp rise in fertilizer prices will make products in other sectors more expensive, for example by putting even more pressure on food prices. Imports of fertilizers from third countries are already subject to import duties and an anti-dumping duty has been imposed on ammonium nitrate with a nitrogen content above 28%. The inclusion of fertilisers is, therefore, premature and can be considered together with inclusion of agricultural products.

Amendment 551
Jonás Fernández

Proposal for a regulation
Annex I – subheading 4 a (new)

Text proposed by the Commission

850231 Electric generating sets; wind-powered, (excluding those with spark-ignition or compression-ignition internal combustion piston engines).
In particular, steel wind towers.

Or. en

Amendment 552
Jonás Fernández

Proposal for a regulation
Annex III – point 4 – paragraph 2

Text proposed by the Commission

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to determine the relevant default values for each type of goods listed in Annex I. Default values shall be

Amendment

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data or when the use of actual data would lead to low default values favouring free riding behaviour, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to
determined based on the best available data. They shall be revised periodically through implementing acts based on the most up-to-date and reliable information, including on the basis of information provided by a third country or group of third countries.

determine the relevant default values for each type of goods listed in Annex I. Default values shall be determined based on the best available data. They shall be revised periodically through implementing acts based on the most up-to-date and reliable information, including on the basis of information provided by a third country or group of third countries.

**Amendment 553**
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

**Proposal for a regulation**
**Annex IV – Part 1 – point 1 – point b**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tbody>
<tr>
<td>(b) the unique identifier assigned by the <em>competent national</em> authority;</td>
<td>(b) the unique identifier assigned by the CBAM Authority;</td>
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</tbody>
</table>

**Amendment 554**
Luis Garicano, Caroline Nagtegaal, Carlo Calenda, Olivier Chastel, Engin Eroglu, Ivars Ijabs, Gilles Boyer, Stéphanie Yon-Courtin

**Proposal for a regulation**
**Annex V – Part 1 – paragraph 1 – point d – paragraph 1**

<table>
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<tr>
<th>Text proposed by the Commission</th>
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<tr>
<td>For parameters for which no such thresholds are defined, the verifier shall use expert judgement to whether misstatements, individually or when aggregated with other misstatements, justified by their size and nature, have to be considered material, i.e. and could affect the use of the report by the intended users, in particular the <em>competent national authorities</em>.</td>
<td>For parameters for which no such thresholds are defined, the verifier shall use expert judgement to whether misstatements, individually or when aggregated with other misstatements, justified by their size and nature, have to be considered material, i.e. and could affect the use of the report by the intended users, in particular the CBAM Authority.</td>
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