



2025/0039(COD)

3.4.2025

AMENDMENTS

1 - 8

Draft opinion

Karin Karlsbro

(PE000.000v00-00)

amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism

Proposal for a regulation

(COM(2025)0087 – C10-0035/2025 – 2025/0039(COD))

Amendment 1

Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than **99%** of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.

Amendment

(3) A new threshold based on cumulative mass per importer per year should be introduced in Regulation (EU) 2023/956, ensuring that more than **97%** of emissions are maintained in scope. This is a robust and targeted approach as it accurately reflects the environmental nature of the CBAM by taking into account all imported emissions over a period of time in determining the threshold. It also eliminates the risk of circumvention through the artificial splitting of consignments by a single importer.

Or. en

Amendment 2

Rihards Kols

Proposal for a regulation

Recital 4

Text proposed by the Commission

(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of **50** tonnes will exempt the vast majority of importers from obligations under

Amendment

(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of **100** tonnes will exempt the vast majority of importers from obligations under

Regulation (EU) 2023/956 while maintaining more than **99%** of embedded emissions in the scope of the CBAM. To establish the threshold, a new Annex VII should be introduced.

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Or. en

Amendment 3

Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation

Recital 4

Text proposed by the Commission

(4) A mass-based threshold reflecting the average emissions intensity of the volume of imported CBAM goods would better translate the climate objective of the CBAM. A single mass-based threshold applying cumulatively to all CBAM goods in the iron and steel, aluminium, fertilisers and cement sectors imported by importers during a calendar year is the simplest design for importers, as they will not have to obtain or provide any data additional to those provided in the customs declaration, thereby reducing substantially any CBAM-related administrative burden for these importers. A threshold set at a level of **50** tonnes will exempt the vast majority of importers from obligations under Regulation (EU) 2023/956 while maintaining more than **99%** of embedded emissions in the scope of the CBAM. To establish the threshold, a new Annex VII should be introduced.

Amendment

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Or. en

Amendment 4

Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation

Article 1 – paragraph 1 – point 1 – point b

Regulation (EU) 2023/956

Article 2 – paragraph 3a – subparagraph 2

Text proposed by the Commission

Amendment

The threshold laid down in point 1 of Annex VII shall ensure that at least **99%** of the emissions embedded in the imported goods and processed products pursuant to Article 2(1) and (2) are not covered by the derogation referred to in the first subparagraph.

The threshold laid down in point 1 of Annex VII shall ensure that at least **97%** of the emissions embedded in the imported goods and processed products pursuant to Article 2(1) and (2) are not covered by the derogation referred to in the first subparagraph.

Or. en

Justification

According to the stakeholders, several SMEs (including companies categorized as 'micro') significantly exceed the annual import threshold of 50 tonnes. The amendment seeks to extend the exemption granted to small and medium importers by raising the threshold to 250 tonnes per calendar year, which would be not only more realistic but also fairer, as it would better reflect the reality of emissions from SMEs and micro-enterprises. According to the calculations presented in the Commission Staff Working Document accompanying this legislative proposal, raising the threshold to 250 tonnes would exempt 10,000 more importers from the application of the CBAM, while still addressing 97.70% of emissions and further reducing considerably the administrative costs for importers.

Amendment 5
Rihards Kols

Proposal for a regulation
Annex II – paragraph 1
Regulation (EU) 2023/956
Annex VII – point 1

Text proposed by the Commission

Amendment

1. The threshold referred to in Article 2(3a) shall be set at **50** tonnes of net mass.

1. The threshold referred to in Article 2(3a) shall be set at **100** tonnes of net mass.

Or. en

Amendment 6
Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation
Annex II – paragraph 1
Regulation (EU) 2023/956
Annex VII – point 1

Text proposed by the Commission

1. The threshold referred to in Article 2(3a) shall be set at **50** tonnes of net mass.

Amendment

1. The threshold referred to in Article 2(3a) shall be set at **250** tonnes of net mass.

Or. en

Amendment 7

Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation

Annex II – paragraph 1

Regulation (EU) 2023/956

Annex VII – point 2 – subparagraph 1

Text proposed by the Commission

2. For determining the threshold, the following methodology shall be applied:

Q chosen such that $\sum_{i=1}^N E_{mi} \times 1_{(Q_i > \bar{Q})}$ Total emissions \geq target share of emissions of **99%**

Amendment

2. For determining the threshold, the following methodology shall be applied:

Q chosen such that $\sum_{i=1}^N E_{mi} \times 1_{(Q_i > \bar{Q})}$ Total emissions \geq target share of emissions of **97%**

Or. en

Amendment 8

Isabella Tovaglieri, Thierry Mariani, Sebastian Kruis, Enikő Győri, Anna Brylka

Proposal for a regulation

Annex II – paragraph 1

Regulation (EU) 2023/956

Annex VII – point 2 – subparagraph 3

Text proposed by the Commission

To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the level of **99%** of the embedded emissions as referred to in Article 2(3a) of this Regulation.

Amendment

To capture uncertainty over changes in trade patterns while maintaining the environmental objective of this Regulation, a margin of 0.25 percentage points is added to the level of **97%** of the embedded emissions as referred to in Article 2(3a) of this Regulation.

Or. en