CBAM for EU importers: what to ask your suppliers, and what the gap costs

Since 1 January 2026 you, the importer, carry the CBAM cost on covered goods. Your supplier holds the data that decides how big it is. If the supplier gives you verified figures from its own installation, you declare on those. If not, you declare on the EU default values, which are set high on purpose. The difference between the two is money you can see before you sign the next contract.

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AT A GLANCE

IN ONE TABLE: YOUR DATES

DATE	WHAT HAPPENS	BASIS
1 January 2026	The definitive period starts. Covered goods imported from now on count towards your first declaration.	Regulation (EU) 2023/956, as amended
1 February 2027	CBAM certificates go on sale on the common central platform.	Article 20(1), as amended
30 September 2027	First annual declaration and first surrender of certificates, both covering 2026 imports.	Articles 6(1) and 22(1), as amended

Importers whose covered imports stay at or below 50 tonnes of net mass in a calendar year, across all CN codes, are exempt. Cross the line during the year and every tonne imported that year is covered. The threshold does not apply to electricity or hydrogen (Regulation (EU) 2025/2083, Article 2a and Annex VII).

WHAT TO ASK EACH SUPPLIER FOR

Ask per installation and per CN line, not per company. The supplier data request lays it out as a sheet you can send.

- **Embedded emissions per tonne** from installation-level monitoring: direct, and indirect where they count for the sector.
- **The production route** and the **precursors** used (such as clinker, pig iron, ammonia or unwrought aluminium), each with its own embedded emissions and the installation it came from.
- **Any carbon price already paid** in the country of production, with evidence.
- **Verification** of the actual emissions by an accredited independent verifier, with the report.
- **A named contact and a date** for next year's update, because the declaration is annual.

Ask early. A supplier that has never measured at installation level needs time to set up monitoring, and you need its answer well before the 30 September declaration.

WHAT THE GAP COSTS

For each line, certificates equal embedded emissions minus the free allocation adjustment, never below zero. On defaults, the default value carries a mark-up: 1% for fertilisers from 2026; 10% in 2026, 20% in 2027 and 30% from 2028 for cement, iron and steel, and aluminium (Implementing Regulation (EU) 2025/2621, Annex I, as replaced by Implementing Regulation (EU) 2026/1740).

The CBAM cost calculator works out both columns for urea, ammonia, aluminium, cement and steel rebar: the default and the supplier's verified figure. Type the certificate price from the Commission's page; this site states none. For an origin other than Egypt, choose "Another country" and type its default value from the Commission's table.

HOW TO USE THE ANSWER

1. **Rank suppliers by the gap.** The tracker sheet shows the gap per tonne and in tonnes of CO2e for each line.
2. **Price the gap into the contract.** A supplier with verified data is worth the gap to you on every tonne; one without it costs you the mark-up.
3. **Keep the evidence.** The declaration rests on what the supplier sent you; file the verification report with it.

HOW A LENDER READS IT

A lender financing an importer reads CBAM as a margin question: the cost per tonne, who carries it, and whether the supplier data will hold. A file that shows the data request, the answers and the gap reads as a managed cost, not an open one.

FREQUENTLY ASKED QUESTIONS

Who pays for CBAM, the importer or the supplier?

The legal obligation sits with the importer: it declares and surrenders certificates. The supplier carries the data burden, and the contract decides who carries the cost.

What if a supplier will not give me data?

You declare on the default values for that origin, with the mark-up for the year. That is lawful, and usually the most expensive route.

Does the 50 tonne threshold apply per supplier?

No. It applies to you, the importer, across all covered CN codes in the calendar year.

Send me what you received

If you are setting up supplier data for CBAM, send me in five short lines: your products and CN lines, your origin countries, the tonnes a year, what your suppliers have sent so far, and your deadline. I reply by email.

Guides, checks, toolkit and newsletter are open to everyone. Advisory is paid work in a personal capacity: scope agreed in writing, fee quoted after a first call.

I don't arrange finance, introduce lenders or work on files for my employer's credit decisions. Every enquiry gets a conflicts check before any work.

SOURCES

LEGAL TEXTS (OFFICIAL JOURNAL OF THE EUROPEAN UNION)

1. Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism, Articles 6, 20 and 22
   eur-lex.europa.eu/eli/reg/2023/956/oj
2. Regulation (EU) 2025/2083 amending Regulation (EU) 2023/956 (Article 2a and Annex VII de minimis; amended Articles 6, 20, 22)
   eur-lex.europa.eu/eli/reg/2025/2083/oj
3. Commission Implementing Regulation (EU) 2025/2621 on CBAM defaults, applying from 1 January 2026
   eur-lex.europa.eu/eli/reg_impl/2025/2621/oj
4. Commission Implementing Regulation (EU) 2026/1740 correcting Implementing Regulation (EU) 2025/2621 as regards Annexes I and IV
   eur-lex.europa.eu/eli/reg_impl/2026/1740/oj
5. Commission Implementing Regulation (EU) 2025/2620 on the free allocation adjustment and CBAM benchmarks
   eur-lex.europa.eu/eli/reg_impl/2025/2620/oj
6. Commission Implementing Regulation (EU) 2025/2547 on the methods for calculating embedded emissions
   eur-lex.europa.eu/eli/reg_impl/2025/2547/oj

EUROPEAN COMMISSION

7. Carbon Border Adjustment Mechanism
   taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en
8. Price of CBAM certificates
   taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/price-cbam-certificates_en

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TERMS USED IN THIS DOCUMENT

CBAM
An EU charge on the carbon in imported steel, aluminium, cement, fertiliser, electricity and hydrogen. EU importers pay it, so they ask their suppliers for emissions data.

CBAM certificate
The unit an EU importer buys and hands in for each tonne of emissions embedded in its imports.

CN code
The EU's eight-digit customs code for a product. CBAM lists the goods it covers by these codes.

Embedded emissions
The greenhouse gases released in making a product, counted when it enters the EU under CBAM.

Production route
How the plant makes the product, for example primary or secondary aluminium. It decides which benchmark applies.

Precursor
A covered input used to make your product, such as ammonia in urea. Its emissions travel into your product's figure.

Free allocation
Free emission permits EU producers still receive. CBAM cuts the importer's bill to match, by less each year until 2034.

Default value
The emissions figure per tonne the EU uses for your product when your plant cannot give verified data.

Mark-up
An extra percentage the EU adds to the default figure each year, so that real data pays off.