



CBAM 2025 Updates:

Key Changes, Impacts, and What Your Business Needs to Know

STAY COMPLIANT AND COMPETITIVE WITH THE LATEST UPDATES TO THE EU CARBON BORDER ADJUSTMENT MECHANISM (CBAM).

As part of the Omnibus Package, the European Union has introduced important changes to CBAM that simplify requirements, reduce administrative burdens, and offer greater flexibility for importers and businesses affected by the regulation.

WHY THESE CBAM UPDATES MATTER FOR YOUR BUSINESS

The CBAM aims to level the playing field for EU industries by putting a carbon price on imported goods. The latest updates, effective from 2025, are designed to make compliance easier and more practical – especially for small and medium-sized enterprises.

Key CBAM Changes in 2025

1. NEW MASS-BASED EXEMPTION THRESHOLD

- The previous €150/shipment exemption is replaced with a 50 tonnes/year threshold.
- Exempts small importers while covering 99% of CBAM-related emissions.
- Reduces paperwork for low-volume transactions.

6. OTHER SIMPLIFICATIONS

- Certain finishing processes and ETS-covered precursors are excluded.
- Reporting delegation to authorized third parties is now allowed.
- Stricter anti-circumvention rules prevent threshold gaming (e.g., shipment splitting).

5. SIMPLIFIED CARBON COST DEDUCTIONS

- Carbon costs paid abroad can be deducted using EU-approved default rates.
- Reduces calculation complexity.

2. DEFERRED CERTIFICATE SURRENDER OBLIGATIONS

- CBAM certificates are required starting 2027, with pricing effects from 2026.
- Gives businesses more time to adjust and plan for carbon costs.

3. EXTENDED REPORTING DEADLINES

- Annual CBAM declarations are now due by August 31 (instead of May 31).
- Provides extra time for data collection, validation, and reporting.

4. FLEXIBLE EMISSIONS DATA OPTIONS

- Use either actual emissions data or EU default values.
- Ideal for complex or global supply chains.



Who Is Affected by These CBAM Changes?

- Importers of iron, steel, aluminum, fertilizers, hydrogen, electricity, and cement into the EU.
- Companies with non-EU manufacturing partners subject to embedded carbon cost considerations.
- Businesses needing to adapt their carbon cost reporting and procurement strategies to remain CBAM-compliant.

How Can Your Business Prepare for the New CBAM Requirements?

- ✓ Review your supply chain emissions data collection processes.
- ✓ Assess carbon cost impacts and adjust financial planning accordingly.
- ✓ Consider third-party CBAM reporting solutions for easier compliance.
- ✓ Engage with carbon cost verification services to optimize deductions.

How can TÜV Rheinland help you?

Meeting the CBAM requirements can be complex, from emissions monitoring to preparing for future certificate surrender. TÜV Rheinland supports you with expert services to make compliance seamless:

- **Technical Support:** Guidance on the latest CBAM obligations, emissions monitoring, and accounting methodology.
- **Training:** Equip your team with the knowledge needed to verify emissions data and manage carbon cost deductions effectively.
- **Pre-verification:** A proactive check of your business operations and reporting to ensure readiness for CBAM certificate surrender in 2027.

If you import iron, steel, aluminum, fertilizers, cement, electricity, or hydrogen into the EU, you are subject to CBAM regulations. Businesses outside the EU with EU-based customers must also prepare for carbon cost transparency. Get in touch with our CBAM experts today to discuss how TÜV Rheinland can support you in staying compliant and competitive.

FIND OUT MORE

www.tuv.com

 **TÜVRheinland®**
Precisely Right.