



TEXTS ADOPTED

P10_TA(2025)0329

Non-objection to a delegated act: CBAM: conditions for granting accreditation

European Parliament decision to raise no objections to the Commission delegated regulation of 20 November 2025 supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies (C(2025)07845 - 2025/2997(DEA))

The European Parliament,

- having regard to the Commission delegated regulation of 20 November 2025 supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies (C(2025)07845),
- having regard to the Commission's letter of 24 November 2025 asking Parliament to declare that it will raise no objections to the Commission delegated regulation of 20 November 2025,
- having regard to the letter from the Committee on the Environment, Climate and Food Safety to the Chair of the Conference of Committee Chairs of 4 December 2025,
- having regard to Article 290 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon

border adjustment mechanism¹, and in particular Article 18(3) and Article 28(7) thereof,

- having regard to Rule 114(6) of its Rules of Procedure,
 - having regard to the recommendation for a decision of the Committee on the Environment, Climate and Food Safety,
 - having regard to the fact that no objections have been raised within the period laid down in the third and fourth indents of Rule 114(6) of its Rules of Procedure, which expired on 16 December 2025,
- A. whereas Regulation (EU) 2023/956 establishes a carbon border adjustment mechanism (CBAM) to address greenhouse gas emissions embedded in certain goods imported into the customs territory of the Union in order to prevent the risk of carbon leakage and to create incentives for the reduction of global carbon emissions;
- B. whereas pursuant to Regulation (EU) 2023/956, where embedded emissions in goods imported into the customs territory of the Union from 2026 are determined based on actual values, they are to be verified by a verifier;
- C. whereas Article 18(3) of Regulation (EU) 2023/956 empowers the Commission to adopt delegated acts in order to supplement that Regulation by specifying the conditions for granting of accreditation, referred to in Article 18(2) of that Regulation, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies;
- D. whereas, on 20 November 2025, the Commission transmitted to Parliament the delegated regulation, which opened the two-month scrutiny period for Parliament to object to that delegated regulation;
- E. whereas the Commission delegated regulation specifies the conditions under which national accreditation bodies are to grant accreditation for CBAM purposes on the basis of supporting documentation submitted by the applicant and the applicant's capacity to apply the verification principles; whereas the Commission delegated regulation also specifies the conditions for the control and oversight of accredited verifiers and, for this purpose, specifies the requirements and verification activities of verifiers, the applicable administrative measures, including the withdrawal of accreditation, as well as the exchange of information between national accreditation bodies, national competent authorities and the Commission; whereas, finally, the Commission delegated regulation specifies the conditions for the mutual recognition and peer

¹ OJ L 130, 16.5.2023, p. 52,
ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

evaluation of national accreditation bodies, including any necessary corrective actions by Member States;

- F. whereas in accordance with Article 36(2), point (b), of Regulation (EU) 2023/956, the provisions relating to the functioning of CBAM are to apply from 1 January 2026, after the end of the transitional period; whereas those provisions cannot work without the Commission delegated regulation being applicable from 1 January 2026;
- 1. Declares that it has no objections to the Commission delegated regulation;
- 2. Instructs its President to forward this decision to the Council and the Commission.