



TEXTS ADOPTED

P10_TA(2026)0276

Carbon Border Adjustment Mechanism: extension of its scope to downstream goods and anti-circumvention measures

Amendments adopted by the European Parliament on 15 September 2026 on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures (COM(2025)0989 - C10-0352/2025 - 2025/0419(COD))¹

(Ordinary legislative procedure: first reading)

Amendment 1

Proposal for a regulation Recital 1

Text proposed by the Commission

(1) Regulation (EU) 2023/956 of the European Parliament and of the Council³ was initially designed with a limited scope, covering those goods that are most exposed to the risk of carbon leakage and that are most carbon intensive. The scope of that Regulation should be gradually extended to cover products further down the value chain of the goods listed in Annex I to that Regulation.

Amendment

(1) Regulation (EU) 2023/956 of the European Parliament and of the Council³ was initially designed with a limited scope, covering those goods that are most exposed to the risk of carbon leakage and that are most carbon intensive. The scope of that Regulation should be gradually extended to cover products further down the value chain of the goods listed in Annex I to that Regulation, ***based on quantitative and transparent methodologies.***

¹ The matter was referred back for interinstitutional negotiations to the committee responsible, pursuant to Rule 60(4), fourth subparagraph (A10-0201/2026).

³ Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>).

³ Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>).

Amendment 2

Proposal for a regulation Recital 3

Text proposed by the Commission

(3) As the CBAM aims to create incentives for the reduction of emissions by operators in third countries, the Union is committed to working with and supporting **low and middle-income third** countries towards the decarbonisation of their manufacturing industries **as** part of the external dimension of the European Green Deal⁵ and in line with the Paris Agreement⁶. The Union should continue to support those countries through the Union budget, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should continue to support climate mitigation and adaptation actions in these countries, including in their efforts towards the decarbonisation and transformation of their industries within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. This is further reinforced in the EU global climate and energy vision⁷, which indicates that the EU will engage proactively with partners to ensure better coherence between

Amendment

(3) As the CBAM aims to create incentives for the reduction of emissions by operators in third countries, the Union is committed to working with and supporting **developing countries, in particular Lower Middle-Income Countries (LMICs) and Least Developed Countries (LDCs)** towards the decarbonisation of their manufacturing industries **and, through new partnerships, the Union will work on the development of carbon pricing schemes and other decarbonisation measures.** **This is** part of the external dimension of the European Green Deal⁵ and in line with the Paris Agreement⁶. The Union should continue to support those countries through **dedicated financial mechanisms within the Union budget, and relevant international climate finance instruments**, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should continue to support climate mitigation and adaptation actions in these countries,

internal and external EU policies. While the CBAM gradually enters into application, the Union intends to strengthen partnerships and support broader climate mitigation efforts, including by providing financial support to countries' decarbonisation efforts.

including in their efforts towards the decarbonisation and transformation of their industries within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. This is further reinforced in the EU global climate and energy vision⁷, which indicates that the EU will engage proactively with partners to ensure better coherence between internal and external EU policies. While the CBAM gradually enters into application, the Union intends to strengthen partnerships and ***multilateral fora, and*** support broader climate mitigation efforts, including by providing financial support to countries' decarbonisation efforts, ***including through the Temporary Decarbonisation Fund, where appropriate. The Temporary Decarbonisation Fund could provide international climate finance and support Union industries at residual risk of carbon leakage, thereby reaching a balanced and equitable approach.***

⁵ Communication: The European Green Deal, COM/2019/640 final.

⁶ OJ L 282, 19.10.2016, p. 4.

⁷ Joint Communication: EU global climate and energy vision: securing Europe's competitive role in world markets and accelerating the clean transition, JOIN(2025) 25 final.

⁵ Communication: The European Green Deal, COM/2019/640 final.

⁶ OJ L 282, 19.10.2016, p. 4.

⁷ Joint Communication: EU global climate and energy vision: securing Europe's competitive role in world markets and accelerating the clean transition, JOIN(2025) 25 final.

Amendment 3

Proposal for a regulation

Recital 8

Text proposed by the Commission

(8) Electricity flows from third countries resulting from actions that transmission system operators take to ensure the safe and secure operation of their networks, including handling emergencies and unscheduled flows, should not be subject to this Regulation.

Amendment

(8) Electricity flows from third countries resulting from actions that transmission system operators take to ensure the safe and secure operation of their networks **and system security, balancing services** and unscheduled **or unintended exchange** flows, should not be subject to this Regulation.

Amendment 4

Proposal for a regulation **Recital 9**

Text proposed by the Commission

(9) Due recognition of the progress made by the relevant third countries towards market coupling of the electricity systems ensures that any time-limited exemptions as foreseen in this Regulation fully align with the strategic objectives of the Union and those third countries' specific achievements. The efficient use of the existing electricity infrastructure and the integration of electricity markets of third countries into the internal electricity market of the Union is essential to reduce costs for both Member States and the relevant third countries, as well as to ensure security of supply. Such recognition should be put forward by means of a Memorandum of Understanding between the Commission and the third countries that have fully transposed the relevant electricity market acquis, as verified by the Commission. The

Amendment

(9) Due recognition of the progress made by the relevant third countries towards market coupling of the electricity systems ensures that any time-limited exemptions as foreseen in this Regulation fully align with the strategic objectives of the Union and those third countries' specific achievements. The efficient use of the existing electricity infrastructure and the integration of electricity markets of third countries into the internal electricity market of the Union is essential to reduce costs for both Member States and the relevant third countries, as well as to ensure security of supply. Such recognition should be put forward by means of a Memorandum of Understanding between the Commission and the third countries that have fully transposed the relevant electricity market acquis **or** as verified by the Commission

Memorandum of Understanding should set the timeline for the application of the exemption foreseen in Regulation (EU) 2023/956, while considering adherence to relevant market rules and transmission system operator (TSO) institutions in line with Regulation (EU) 2019/943 of the European Parliament and of the Council⁸ and Commission Regulation (EU) 2015/1222⁹, and the progress made by the relevant countries on carbon pricing instruments equivalent to the EU ETS insofar as electricity generation is concerned.

through the European Neighbourhood Policy (ENP), or when the third country has started the phased out approach for its participation, should the agreement provide for such a provision. Where a third country initiates the process of market integration to fully transpose the electricity market acquis, the Commission should be able to assess the possibility of concluding a Memorandum of Understanding with that third country prior to the completion of the full integration of that acquis. The Memorandum of Understanding should set the timeline for the application of the exemption foreseen in Regulation (EU) 2023/956, while considering adherence to relevant market rules and transmission system operator (TSO) institutions in line with Regulation (EU) 2019/943 of the European Parliament and of the Council⁸ and Commission Regulation (EU) 2015/1222⁹, and the progress made by the relevant countries on carbon pricing instruments equivalent to the EU ETS insofar as electricity generation is concerned. ***The Commission should make sure that all relevant documents, including agreements, Memoranda of Understanding, roadmaps, commitments and strategies, adopted in relation to the exemption from the application of the CBAM on electricity imports, are publicly available, together with the Commission's assessments of the fulfilment of the conditions necessary for the conclusion of Memoranda of Understanding and for the***

***granting of the exemption.
Moreover, the Commission
should publish the full list of
Union law that third countries
have to comply with in order
to benefit from the exemption.***

⁸ Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (recast) (OJ L 158, 14.6.2019, pp. 54–124, ELI: <http://data.europa.eu/eli/reg/2019/943/oj>).

⁹ Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, pp. 24–72, ELI: <http://data.europa.eu/eli/reg/2015/1222/oj>).

⁸ Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity (recast) (OJ L 158, 14.6.2019, pp. 54–124, ELI: <http://data.europa.eu/eli/reg/2019/943/oj>).

⁹ Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, pp. 24–72, ELI: <http://data.europa.eu/eli/reg/2015/1222/oj>).

Amendment 5

Proposal for a regulation Recital 9 a (new)

Text proposed by the Commission

Amendment

(9a) In already integrated markets with partial alignment to the EU ETS, differences in scope with the CBAM can raise some practical uncertainties. In such cases, a Memorandum of Understanding can also help to clarify the application of the CBAM, ensure consistency, and support administrative cooperation, while contributing to closer coordination of emissions trading systems.

Amendment 6

Proposal for a regulation Recital 9 b (new)

Text proposed by the Commission

Amendment

(9b) In order to ensure that the declaration of actual emissions for electricity imports under the CBAM reflects market realities, the conditions for using actual values should be further clarified. Where relevant data is available and based on verifiable information, those conditions should, where appropriate, be aligned with the market time unit used in electricity markets, take into account the consumption mix in a manner that reflects actual electricity flows, and, where feasible, consider whether and which technologies are increasing production for export to the Union.

Amendment 7

Proposal for a regulation Recital 9 c (new)

Text proposed by the Commission

Amendment

(9c) Regulation (EU) 2023/956 should take due account of the special characteristics and constraints of the outermost regions of the Union, as referred to in Article 349 TFEU, linked to their remoteness, insularity, small size, topography and climate. In order to avoid disproportionate administrative and economic burdens, while preserving the

integrity and environmental objectives of the CBAM, the Commission should be empowered to grant, on a duly reasoned request from the Member State concerned, a temporary and product-specific temporary derogation of the obligations laid down in that Regulation for operators established in outermost regions, having limited access to Union supply chains and which remain heavily dependent on imports from third countries for the supply of certain products covered by that Regulation. Any temporary derogation should be subject to a prior assessment by the Commission on a case-by-case basis, taking into account criteria such as the distance from the European continent, the specific conditions of supply, market size, logistical constraints, the risk of circumvention and the need to ensure a level playing field. Any temporary derogation should also be conditional upon the submission by the Member State concerned of a binding transition plan setting out a clear pathway towards progressive compliance with the objectives of that Regulation. That plan should establish a phased timetable, verifiable intermediate and product-specific milestones, as well as quantified performance indicators, and should identify the measures and investment commitments necessary to reduce dependence on the imports concerned, including through intra-Union sourcing, local production, low-carbon

alternative supply chains or technological upgrading. Any temporary derogation should be strictly limited to what is necessary and proportionate to address the structural constraints of such regions, and should not create a risk of circumvention of the CBAM, including through diversion or re-export.

Amendment 8

Proposal for a regulation Recital 10 a (new)

Text proposed by the Commission

Amendment

(10a) During the transitional phase of the CBAM implementation, the Commission assessed the potential inclusion of additional sectors and scrap materials. To ensure a proportionate, effective and practicable application of the CBAM, a gradual and phased approach should be pursued, starting with products with simpler value chains or established EU ETS benchmarks, and progressively expanding the scope as technical feasibility, data availability, and monitoring capacity allow.

Amendment 9

Proposal for a regulation Recital 11 a (new)

Text proposed by the Commission

Amendment

(11a) While the existing enforcement framework under

Regulation (EU) 2023/956 addresses a range of avoidance risks, including the misclassification of goods, under-declaration of quantities, failure to submit the CBAM declarations, and the misapplication of de minimis thresholds, additional provisions are needed to effectively address the risks of abusive practices, prevent distortions of competition and ensure a level playing field.

Amendment 10

Proposal for a regulation Recital 12 a (new)

Text proposed by the Commission

Amendment

(12a) Abusive practices can also occur in case of resource shuffling. Those practices can include, but are not limited to, situations whereby third countries or operators in these countries adapt to the CBAM by dedicating a limited number of installations to exports to the Union internal market, with or without dedicated investments in decarbonisation. Another possible relevant factor in assessing the high risk of abusive practices in the case of resource shuffling is the fact that these exports are not part of a country-wide effort to reduce emissions.

Amendment 11

Proposal for a regulation Recital 13

Text proposed by the Commission

(13) The Commission should monitor the impact of the CBAM on the Union internal market with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM and the potential impact on the Union internal market, including through an analysis of customs import declarations and CBAM declarations or on the basis of any relevant source of information, including from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges.

Amendment

(13) ***In order to ensure the effective implementation and enforcement of Regulation (EU) 2023/956***, the Commission should monitor the impact of the CBAM on the Union internal market with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM and the potential impact on the Union internal market, including through an analysis of customs import declarations and CBAM declarations or on the basis of any relevant source of information, including from Member States through exchanges in the Expert Group on the CBAM or other relevant exchanges. ***The identification of such practices should be based on transparent and objective criteria, trends in import volumes, the level and consistency of declared emissions from installations in third countries, economic incentives for operators to engage in abusive practices and the degree of heterogeneity in emission intensities of specific products.***

Amendment 12

Proposal for a regulation Recital 13 a (new)

Text proposed by the Commission

Amendment

(13a)The Commission should regularly assess the impact of the CBAM on the competitiveness of European energy industries and those

exposed to international trade.

Amendment 13

Proposal for a regulation Recital 14

Text proposed by the Commission

(14) To ***enable a swift reaction in the case of evidence pointing towards a*** high risk of abusive practices, ***the Commission should be empowered to adopt delegated acts to lay down, for the use of actual emissions for a combination of goods and origins, the information to be declared as well as the evidence demonstrating that such abusive practices have not materialised. Where the Commission finds sufficient evidence pointing towards a*** high risk of abusive practices, the Commission should ***be required to act by way of delegated acts within three months after the finding. These conditions and*** evidence should be designed in a proportionate manner and ***they*** should not place unnecessary burden on operators and importers.

Amendment

(14) To ***effectively address abusive practices, country-level default values should be applied systematically and ex ante to combinations of countries and goods defined as being at*** high risk of abusive practices, ***notably resource shuffling. To identify the combinations of goods and countries at*** high risk of abusive practices, the Commission should ***evaluate at least the following indicators: a higher heterogeneity of emission intensities, the ability to circumvent measures, the third country's climate ambition and the risks of voluntary public intervention to re-allocate production. Operators and importers should retain the possibility to use actual values when they fulfil previously defined set of criteria, that confirm that they do not engage in abusive practices. The*** evidence ***to be provided*** should be designed in a proportionate manner and should not place unnecessary burden on operators and importers.

Amendment 14

Proposal for a regulation Recital 14 a (new)

Text proposed by the Commission

Amendment

(14a) With a view to ensuring that operators in third countries are not subject to the application of default values for longer than necessary where abusive practices have ceased, the continued use of default values should be subject to regular assessment. In particular, the Commission should regularly assess, at least on an annual basis, whether the conditions justifying the application of default values continue to be met, by monitoring the carbon cost exposure applicable in the country to which those default values apply.

Amendment 111

Proposal for a regulation Recital 14 b (new)

Text proposed by the Commission

Amendment

(14b) Because of the unique carbon cost burden on scrap prices that will affect only European transactions and European producers, a single default value should be applied to all unwrought aluminium uniformly, regardless of whether it contains pre- or post-consumer scrap. This default value should be based on the average CO₂ intensity of primary aluminium production in the country of smelting, without differentiation between primary and secondary production routes. The proposed single default

value system would simplify the CBAM, facilitate its extension to downstream products, and prevent competitive distortions between European producers and importers.

Amendment 15

Proposal for a regulation Recital 18 a (new)

Text proposed by the Commission

Amendment

(18a)The monitoring, verification and reporting obligations provided for in Regulation (EU) 2023/956 should be implemented in a proportionate manner and taking into account the size, resources and administrative capacity of undertakings, in particular small and medium-sized enterprises, while avoiding unnecessary administrative burdens.

Amendment 16

Proposal for a regulation Recital 19

Text proposed by the Commission

Amendment

(19) Emissions from the production of pre-consumer scrap in the Union are subject to a carbon price since, under the EU ETS, emissions are measured at installation level. Since pre-consumer aluminium ***and pre-consumer steel*** scrap under Regulation (EU) 2023/956 are assigned zero-emissions, imported goods using ***pre-***

(19) Emissions from the production of pre-consumer ***aluminium*** scrap in the Union are subject to a carbon price since, under the EU ETS, emissions are measured at installation level. Since pre-consumer aluminium scrap under Regulation (EU) 2023/956 are assigned zero-emissions, ***and since a comparable***

consumer aluminium and pre-consumer steel scrap as input material are subject to a lower carbon price compared to goods produced in the Union, thus weakening the effectiveness of the CBAM in addressing the risk of carbon leakage of goods listed in Annex I.

circumvention risk may arise for imported goods using **post-consumer aluminium scrap where its declared use artificially lowers embedded emissions or avoids an equivalent carbon price, imported goods using such** scrap as input material are subject to a lower carbon price compared to goods produced in the Union, thus weakening the effectiveness of the CBAM in addressing the risk of carbon leakage of goods listed in Annex I.

Amendment 17

Proposal for a regulation Recital 20

Text proposed by the Commission

(20) With a view to strengthening the effectiveness of the CBAM to address the risk of carbon leakage of goods, emissions of pre-consumer aluminium scrap **and pre-consumer steel scrap** should be taken into account for the calculation of embedded emissions of goods. Since pre-consumer scrap is a co-product generated unintentionally in the production process of metal goods and immediately reusable in a production process, it is not considered at risk of carbon leakage in its own right. Therefore, the emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should only be taken into account when used as a precursor for goods listed in Annex I of this Regulation. The Commission should ensure that the monitoring, reporting and verification of emissions

Amendment

(20) With a view to strengthening the effectiveness of the CBAM to address the risk of carbon leakage of goods, emissions of pre-consumer aluminium scrap should be taken into account for the calculation of embedded emissions of goods. **Concerning pre-consumer steel scrap, emissions should be reported but not be taken into account for the calculation of embedded emissions of goods. For the purpose of Regulation (EU) 2023/956, 'scrap' is defined in accordance with Council Regulation (EU) No 333/2011^{1a}, and is not considered waste under Directive 2008/98/EC of the European Parliament and of the Council^{1b}.** Since pre-consumer scrap is a co-product generated unintentionally in the production process of metal

embedded in pre-consumer scrap used as input material (precursor) is not circumvented, including by misreporting pre-consumer scrap as post-consumer scrap to lower the determination of embedded emissions.

goods and immediately reusable in a production process, it is not considered at risk of carbon leakage in its own right. Therefore, the emissions of pre-consumer aluminium scrap and pre-consumer steel scrap should only be taken into account when used as a precursor for goods listed in Annex I of this Regulation. The Commission should ensure that the monitoring, reporting and verification of emissions embedded in pre-consumer scrap used as input material (precursor) is not circumvented, including by misreporting pre-consumer scrap as post-consumer scrap to lower the determination of embedded emissions. ***Where materials are claimed to constitute post-consumer scrap, the importer should be required to provide sufficient, verifiable evidence demonstrating the origin and classification of such materials.***

1a Council Regulation (EU) No 333/2011 of 31 March 2011 establishing criteria determining when certain types of scrap metal cease to be waste under Directive 2008/98/EC of the European Parliament and of the Council (OJ L 94, 8.4.2011, p. 2, ELI: <http://data.europa.eu/eli/reg/2011/333/oj>).

1b Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: <http://data.europa.eu/eli/dir/2008/98/oj>).

Amendment 18

Proposal for a regulation Recital 20 a (new)

Text proposed by the Commission

Amendment

(20a) Cooperation and active engagement with third countries are essential to support the effective implementation of Regulation (EU) 2023/956, promote industrial decarbonisation, and foster the interoperability of carbon pricing systems and monitoring, reporting, and verification (MRV) practices. The Commission should report regularly on progress made and aim at building common principles, improving transparency, and achieving the mutual recognition of comparable systems. Furthermore, cooperation measures should support partner countries, in particular developing countries and Least Developed Countries (LDCs), in complying with CBAM requirements. In designing these measures, the Commission should take into account local capacity constraints.

Amendment 19

Proposal for a regulation Recital 21

Text proposed by the Commission

Amendment

(21) To facilitate the application of Regulation (EU) 2023/956, the Union may in the context of the Implementing Regulation for

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accounting the carbon price paid abroad, consider the carbon credits under Article 6 of the Paris Agreement.

Amendment 20

Proposal for a regulation Recital 32

Text proposed by the Commission

(32) For certain goods, such as the clinker content of cement, the nitrogen content of fertilisers or the alloying elements of steel, the material and chemical compositions of the good is an important determining factor of the embedded emissions. To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions for certain goods that are subject to a higher heterogeneity of emission intensities, the Commission should be empowered to adopt implementing acts to identify the material and chemical compositions of a good in the customs declaration.

Amendment

(32) For certain goods, such as the clinker content of cement, the nitrogen content of fertilisers or the alloying elements of steel, the material and chemical compositions of the good is an important determining factor of the embedded emissions. To address the risk of misdeclaration of the embedded emissions determined on the basis of actual emissions for certain goods that are subject to a higher heterogeneity of emission intensities, the Commission should be empowered to adopt implementing acts to identify the material and chemical compositions of a good in the customs declaration, ***rules for laboratory sampling procedures to be carried out by national custom authorities.***

Amendment 21

Proposal for a regulation Recital 36

Text proposed by the Commission

(36) To prevent practices which could undermine the achievement of the objectives of the CBAM, the Commission should continuously

Amendment

(36) To prevent practices which could undermine the achievement of the objectives of the CBAM, the Commission should continuously

monitor at Union level practices of circumvention consisting of artificially adjusting the supply chain of goods to avoid the obligations laid down in Regulation (EU) 2023/956.

monitor at Union level practices of circumvention consisting of artificially adjusting the supply chain of goods to avoid the obligations laid down in Regulation (EU) 2023/956.

Furthermore, the Commission should continue to assess other anti-circumvention risks not yet addressed in Regulation (EU) 2023/956, and, where necessary, review and address such risks, in order to ensure a swift and effective response.

Amendment 22

Proposal for a regulation Recital 36 a (new)

Text proposed by the Commission

Amendment

(36a)The exceptional and unforeseeable circumstances resulting from prolonged military conflict, and their severe impact on the economic and industrial infrastructure of affected regions, should be considered. In light of the evolving nature of that conflict and its potential economic consequences, the Commission should regularly assess whether the conditions for the application of Article 30(7) of Regulation (EU) 2023/956 are fulfilled, and, where appropriate, consider submitting a report accompanied by a legislative proposal providing for provisional measures. In that context, particular attention should be paid to the capacity of operators in affected regions to comply with the CBAM requirements, as well

as to the broader objective of supporting economic resilience and decarbonisation.

Amendment 23

Proposal for a regulation Recital 36 b (new)

Text proposed by the Commission

Amendment

(36b) The Commission should continuously monitor the carbon intensity of products falling under newly split Combined Nomenclature (CN) codes that originate from CN codes listed in Annexes I and VIII to Regulation (EU) 2023/956. The Commission, in the context of upcoming reviews, should assess, on an ongoing basis, the possibility of including such new codes within the scope of Annexes I and VIII to that Regulation.

Amendment 24

Proposal for a regulation Recital 37

Text proposed by the Commission

Amendment

(37) To enable a swift reaction in the case of serious and unforeseeable consequences from the inclusion of a good in the scope of the CBAM, leading to severe harm to the Union internal market, the Commission should be empowered to adopt delegated acts to remove a good from the scope of Regulation (EU) 2023/956.

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Amendment 25

Proposal for a regulation Recital 40 a (new)

Text proposed by the Commission

Amendment

(40a)As the extension of the CBAM to downstream products covers goods intended for final consumers, there is a risk of distortion of competition between economic operators established in the Union importing consumer goods subject to the CBAM and online platforms facilitating distance sales of the same goods from third countries, which would not be subject to equivalent obligations. This unlevel playing field creates a loophole that is liable to undermine both fair competition and the environmental integrity of the mechanism. Since online platforms are thereby already designated as importers for distance sales under the reformed Union Customs Code, whether acting in their own name or through an appointed representative assuming that status, it is appropriate to provide that such importers for distance sales, or their appointed representatives where applicable, equally assume the status of authorised CBAM declarant. They should be responsible, in that capacity, for declaring the totality of aggregated imports of CBAM goods facilitated over the course of a year and for surrendering the

corresponding CBAM certificates. In such a case, the importer is therefore the importer for distance sales, and not the final consumer.

Amendment 26

Proposal for a regulation Recital 45 a (new)

Text proposed by the Commission

Amendment

(45a) Given the current dispersion in the use of indirect cost compensation across Member States, which risks undermining the uniform application of carbon pricing, the Commission should assess the technical and policy options.

Amendment 27

Proposal for a regulation Recital 47 a (new)

Text proposed by the Commission

Amendment

(47a) The Commission should publish the default values referred to in Regulation (EU) 2023/956 in a timely manner before their application. Those default values should be regularly reviewed and, where appropriate, updated on the basis of the most recent reliable and publicly available data and in accordance with transparent and robust methodologies.

Amendment 28

Proposal for a regulation

Recital 50

Text proposed by the Commission

Amendment

(50) In order to amend certain non-essential elements of Regulation (EU) 2023/956, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of removing goods from the scope of Annex I, where necessary, due to severe harm to the Union internal market caused by serious and unforeseeable circumstances, and until these serious and unforeseeable circumstances have passed. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council should receive all documents at the same time as Member States' experts, and their experts should systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

deleted

Amendment 29

**Proposal for a regulation
Recital 50 a (new)**

Text proposed by the Commission

Amendment

(50a) The implications of Regulation (EU) 2023/956 for the Union budget have been assessed+ pursuant to Article 310(4) of the Treaty on the Functioning of the European Union. Sufficient financial and

human resources should be provided for its implementation, while considering the impact of the financing on other Union programmes or policies and ensuring its compatibility with the multiannual financial framework, the system of own resources and the corresponding interinstitutional agreement, as well as with the budgetary principles laid down in Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council.

+ Pro memoria: Budgetary assessment of the European Parliament's Committee on Budgets of 23 June 2026 on the proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures (COM(2025)0989).

[¹] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Amendment 30

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point a a (new)

Regulation (EU) 2023/956

Article 2 - paragraph 3 a - point b a (new)

Text proposed by the Commission

Amendment

(aa) in paragraph 3a, the following point is added:

'(ba) electricity flows originating from third countries, resulting from actions undertaken by transmission system operators to ensure the secure and stable operation of their networks, including unscheduled or unintended exchange flows, use of balancing services and handling emergencies.';

Amendment 31

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point c

Regulation (EU) 2023/956

Article 2 - paragraph 7 a - subparagraph 2

Text proposed by the Commission

Amendment

The Memorandum of Understanding referred to in the first subparagraph shall set the timeline for the application of the exemption foreseen in Article 2(7) and the timeline for the implementation of a carbon pricing instrument equivalent to the EU ETS, insofar as electricity generation is concerned.;

The Memorandum of Understanding referred to in the first subparagraph shall set the timeline for the application of the exemption foreseen in Article 2(7), **taking into account the target date for accession and aligning with the Union's enlargement policy towards the relevant third country**, and the timeline for the implementation of a carbon pricing instrument equivalent to the EU ETS, insofar as electricity generation is concerned. **Where a third country initiates the process of market integration to fully transpose the electricity market acquis, the Commission may assess the possibility of concluding a Memorandum of**

Understanding with that third country prior to the completion of the full integration of that acquis;

Amendment 32

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point d a (new)

Regulation (EU) 2023/956

Article 2 - paragraph 9 - point c a (new)

Text proposed by the Commission

Amendment

(da) in paragraph 9, the following point is added:

'(ca) the Commission has evidence that the exemption has resulted in the indirect importation into the Union of energy from sources subject to Union restrictive measures.'

Amendment 33

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point d b (new)

Regulation (EU) 2023/956

Article 2 - paragraph 9 a (new)

Text proposed by the Commission

Amendment

(db) the following paragraph is inserted:

'9a. The Commission shall make available on their website and update, as relevant, at least on an annual basis, all agreements, Memoranda of Understanding, roadmaps, commitments, and strategies referred to in paragraphs 7 and 7a, the full list of Union law covered by such documents, and the Commission's assessments of the progress towards or the

fulfilment of the conditions set out in paragraph 7 prior to the signing of the Memoranda of Understanding referred to in paragraph 7a and prior to the listing of the third countries in point 2 of Annex III referred to in paragraph 8.';

Amendment 34

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point e

Regulation (EU) 2023/956

Article 2 - paragraph 11

Text proposed by the Commission

The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory, or as a consequence of the incorporation of the CBAM into the EEA Agreement. ***Where, in the case of adding a third country to the list of third countries or territories listed in point 2 of Annex III, imperative grounds of urgency so require, the procedure provided for in Article 28a shall apply to delegated acts adopted pursuant to this paragraph.***

Amendment

The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory, or as a consequence of the incorporation of the CBAM into the EEA Agreement.

Amendment 35

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point e

Text proposed by the Commission

The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms in such countries or territories for the purposes of the application of Article 9 as well as the mutual recognition of third-country accreditation bodies for the accreditation of a legal person to be a verifier pursuant to Article 18.;

Amendment

The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms in such countries or territories for the purposes of the application of Article 9 as well as the mutual recognition of third-country accreditation bodies for the accreditation of a legal person to be a verifier pursuant to Article 18. ***The Commission shall actively engage with third countries on the interoperability of carbon pricing systems and the alignment of monitoring, reporting and verification (MRV) systems;***

Amendment 109

Proposal for a regulation

Article 1 – paragraph 1 – point 1 – point e a (new)

Regulation (EU) 2023/956

Article 2 – paragraph 12 a (new)

Text proposed by the Commission

Amendment

(ea) the following paragraph 12a is added:

'12a. A Member State may notify a temporary derogation from the application of this Regulation for goods listed in Annex I imported into such outermost regions referred to in Article 349 TFEU and destined exclusively for local consumption or local processing.

The temporary derogation referred to in the first paragraph (the 'request') shall be granted for a period of four years upon the notification by the Member State concerned on the basis of a complete dossier containing verifiable elements and demonstrating that :

(a) application of this Regulation would entail disproportionate socio-economic impacts in the outermost region concerned;

(b) no viable alternative supply from within the customs territory of the Union or domestic sources is available in the short term; and

(c) neither the goods nor the products concerned can subsequently be introduced into the customs territory of the Union.

If relevant the request may be accompanied by a binding transition plan setting out a phased timetable for progressively reducing dependence on the imports concerned, with measurable indicators, in line with the environmental objectives of this Regulation.

The Member State shall notify the Commission and the other Member States of the request sufficiently in advance specifying the products, territories, justification, and measures aimed at preserving the integrity of the CBAM and preventing any form of circumvention.

The Commission shall monitor the temporary derogations

applied under this paragraph remain necessary, proportionate, in full respect of Article 349 TFEU, while preserving the environmental integrity of the CBAM and the proper functioning of the internal market.

The Member State concerned shall submit to the Commission a regular monitoring report, at least every two years, demonstrating how the temporary derogation remains necessary and does not impair the integrity of the CBAM nor the achievement of its goals.

At the end of the four-year period, the Member State may request to the Commission to renew the temporary derogation for a further period of four years. The request shall be granted upon the notification by the Member States on the basis of verifiable information demonstrating that conditions laid down in the second subparagraph, points (a), (b) and (c), continue to be met. The renewal shall be based on the most recent monitoring report submitted by the Member State concerned and any additional verifiable evidence provided by it.

The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by laying down requirements, procedures and deadlines for the submission of such requests for temporary derogation, including the list of admissible evidence and indicators, to ensure the

***application of this Regulation.
The first of these delegated
acts shall be adopted five
months prior to the entry into
force of Regulation .../.... [this
amending Regulation].'***

Amendment 134

Proposal for a regulation

Article 1 - paragraph 1 - point 1 - point e b (new)

Regulation (EU) 2023/956

Article 2 - paragraph 12 b (new)

Text proposed by the Commission

Amendment

***(eb) The following paragraph
is added:***

***'12b. Where goods listed in
Annex I have been imported
into an outermost region
within the meaning of Article
349 TFEU under a temporary
derogation from the
obligations laid down in this
Regulation, and are
subsequently introduced into
the customs territory of the
Union outside the outermost
regions without having
undergone, in an outermost
region, processing which is
substantial within the
meaning of Article 60(2) of
Regulation (EU) No 952/2013,
the obligations laid down in
this Regulation shall become
applicable to those goods.***

***Any legal person intending to
introduce such goods into the
customs territory of the Union
outside the outermost regions
shall, submit a declaration to
that effect to the competent
authority of the Member State
to which the outermost region
concerned belongs, and shall
keep records enabling the***

***goods concerned to be traced.
That legal person shall be
treated as the importer of
those goods for the purposes
of this Regulation.'***

Amendment 37

Proposal for a regulation

Article 1 - paragraph 1 - point 1 a (new)

Regulation (EU) 2023/956

Article 2a - paragraph 1 a (new)

Text proposed by the Commission

Amendment

***(1a) in Article 2a, the
following paragraph is
inserted:***

***'1a. For importers for distance
sales, the single mass-based
threshold laid down in point A
of Annex VII shall apply to the
aggregated net mass of all
goods covered by Annex I
imported during the relevant
calendar year, irrespective of
the number of individual
consignments imported by the
final consumers.'***

Amendment 38

Proposal for a regulation

Article 1 - paragraph 1 - point 2 a (new)

Regulation (EU) 2023/956

Article 2a - paragraph 3 a (new)

Text proposed by the Commission

Amendment

***(2a) in Article 2a, the
following paragraph is
inserted:***

***'3a. By 30 April of each
calendar year, the Commission
shall assess, on the basis of
import data and embedded***

emissions data disaggregated by CN code for the preceding 12 calendar months, whether the application of the single mass-based threshold leads to the exclusion of goods representing more than (2%) of the embedded emissions associated with the goods covered under a given CN code. Where such threshold is found to undermine the effectiveness of the mechanism, creates incentives for circumvention or carbon leakage, or distort the level playing field within the internal market, the Commission shall present a report to the Parliament and the Council accompanied by a legislative proposal where appropriate.’;

Amendment 39

Proposal for a regulation

Article 1 - paragraph 1 - point 2 b (new)

Regulation (EU) 2023/956

Article 2 b (new)

Text proposed by the Commission

Amendment

(2b) the following Article is inserted:

‘Article 2b

The Commission shall adopt implementing acts specifying conditions under which simplified reporting obligations are to be applied to LDCs. Those simplified reporting obligations shall aim in particular to facilitate the market participation of small and medium operators in LDCs, while maintaining reliable reporting, upholding

climate integrity, and paying particular attention to avoiding circumvention. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).’;

Amendment 40

Proposal for a regulation

Article 1 - paragraph 1 - point 2 c (new)

Regulation (EU) 2023/956

Article 3 - point 15

Present text

(15) ‘importer’ means ***either*** the person lodging a customs declaration for release for free circulation of goods or a bill of discharge in accordance with Article 175(5) of Delegated Regulation (EU) 2015/2446 in its own name and on its own behalf or, where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged;

Amendment

(2c) in Article 3, point 15 is replaced by the following:

‘(15) ‘importer’ means

a) the person lodging a customs declaration for release for free circulation of goods or a bill of discharge in accordance with Article 175(5) of Delegated Regulation (EU) 2015/2446 in its own name and on its own behalf or,

b) where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is

lodged, **or**

c) in the case of distance sales, the importer for distance sales as defined in Article 5(14) of Regulation (EU) .../... [reference to be added after adoption cf. COM(2023) 258 final];' ;

Amendment 41

Proposal for a regulation

Article 1 - paragraph 1 - point 2 d (new)

Regulation (EU) 2023/956

Article 3 - point 15a (new)

Text proposed by the Commission

Amendment

(3a) in Article 3, the following point is added:

'(15a) distance sales' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC.';

Amendment 42

Proposal for a regulation

Article 1 - paragraph 1 - point 2 e (new)

Regulation (EU) 2023/956

Article 3 - point 34 a (new)

Text proposed by the Commission

Amendment

(2e) in Article 3, the following point is added:

'(34a) resource shuffling' means any reorganisation of production, sales or supply chain patterns that redirects existing lower-emission goods to the Union market while shifting higher-emission goods elsewhere, without creating new and verifiable low-carbon

capacity and without any net reduction in greenhouse gas emissions at producer level in the country of origin;’;

Amendment 43

Proposal for a regulation

Article 1 - paragraph 1 - point 3

Regulation (EU) 2023/956

Article 3 - point 35

Text proposed by the Commission

(35) ‘abusive practices’ are practices pursued by an actor for the purpose of gaining a benefit by unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermining the effectiveness of the CBAM to address the risk of carbon leakage in the EU.;

Amendment

(35) ‘abusive practices’ are practices pursued by an actor for the purpose of gaining a benefit by unduly avoiding, wholly or partially, the CBAM financial liability and thereby undermining the effectiveness of the CBAM to address the risk of carbon leakage in the EU. ***It includes, but is not limited to, resource shuffling.***

Amendment 44

Proposal for a regulation

Article 1 - paragraph 1 - point 3 a (new)

Regulation (EU) 2023/956

Article 3 - paragraph 1 - point 35 a (new)

Text proposed by the Commission

Amendment

(3a) in Article 3, the following point is added:

‘(35a) pre-consumer aluminium scrap’ means an aluminium co-product generated in the production process of metal goods and immediately reusable in a production process, and not discarded or classified as waste under Directive 2008/98/EC.’;

Amendment 45

Proposal for a regulation

Article 1 - paragraph 1 - point 3 b (new)

Regulation (EU) 2023/956

Article 5 - paragraph 1

Present text

1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant (“application for an authorisation”).

Amendment

(3b) in Article 5, paragraph 1 is replaced by the following:

‘1. Any importer established in a Member State ***and any importer for distance sales*** shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant (“application for an authorisation”).’ ;

Amendment 46

Proposal for a regulation

Article 1 - paragraph 1 - point 3 c (new)

Regulation (EU) 2023/956

Article 5 - paragraph 2

Present text

2. Where an importer is not established in a Member State, the indirect customs representative shall obtain the status of authorised CBAM declarant, irrespective of whether the importer is exempted from the obligations under this Regulation pursuant to Article 2a.

Amendment

(3c) in Article 5, paragraph 2 is replaced by the following:

‘2. Where an importer is not established in a Member State, ***and is not an importer for distance sales***, the indirect customs representative shall obtain the status of authorised CBAM declarant, irrespective of whether the importer is exempted from the obligations under this Regulation pursuant to Article 2a.’ ;

Amendment 47

Proposal for a regulation

Article 1 - paragraph 1 - point 5 - point a - point 1 a (new)

Regulation (EU) 2023/956
Article 6 – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(1a) the following point is added:

‘(da) where the good is produced using post-consumer aluminium scrap, copies of verification reports, confirming that on-site inspections have concluded that the material used is post-consumer scrap;’ ;

Amendment 48

Proposal for a regulation

Article 1 – paragraph 1 – point 5 – point a – point 1 b (new)

Regulation (EU) 2023/956

Article 6 – paragraph 2 – point d b (new)

Text proposed by the Commission

Amendment

(1b) the following point is added:

‘(db) where the good contains steel or aluminium scrap, whether from pre- or post-consumer scrap, details of the quantity of scrap contained in the good and whether this consists of pre-consumer scrap, post-consumer scrap, or a mix of both.’;

Amendment 49

Proposal for a regulation

Article 1 – paragraph 1 – point 5 – point a – point 2

Regulation (EU) 2023/956

Article 6 – paragraph 2 – point e

Text proposed by the Commission

Amendment

(e) where applicable for the purpose of addressing the risk of

(e) where applicable for the purpose of addressing the risk of

misdeclaration resulting from the lack of supply chain traceability, evidence that the goods imported during the preceding calendar year were produced at the declared installation and at the actual time of production referred to in the CBAM declaration;

misdeclaration resulting from the lack of supply chain traceability, evidence that the goods imported during the preceding calendar year were produced at the declared installation and at the actual time of production referred to in the CBAM declaration, **and where relevant, information on the installation of where "melt and pour" took place;**

Amendment 50

Proposal for a regulation

Article 1 - paragraph 1 - point 5 - point a - point 2

Regulation (EU) 2023/956

Article 6 - paragraph 2 - point f

Text proposed by the Commission

(f) **where, in accordance with a** delegated **act** adopted in accordance with paragraph 7, **the** embedded emissions are determined on the basis of actual emissions **for a combination of goods and origins that are subject to a high risk of abusive practices, evidence demonstrating that the high risk of abusive practices has not materialised.;**

Amendment

(f) **for a combination of good and origin identified to be at a high risk of abusive practices in the** delegated **acts** adopted in accordance with paragraph 7, **evidence demonstrating that no abusive practices have occurred, where CBAM declarants want to determine** embedded emissions are determined on the basis of actual emissions;

Amendment 51

Proposal for a regulation

Article 1 - paragraph 1 - point 5 - point b

Regulation (EU) 2023/956

Article 6 - paragraph 6

Text proposed by the Commission

The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM declaration, including detailed information for each

Amendment

The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM declaration, including detailed information for each

installation and country of origin or other third country and type of goods to be reported, which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions, the carbon price paid, the default carbon price for the purpose of Article 9(4), the procedure for submitting the CBAM declaration via the CBAM registry, including procedures for the review of CBAM declarations in accordance with Article 19, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered.;

step of the production chain, installation, including the production technology used, and country of origin or other third country and type of goods to be reported, which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions, the carbon price paid, the default carbon price for the purpose of Article 9(4), the procedure for submitting the CBAM declaration via the CBAM registry, including procedures for the review of CBAM declarations in accordance with Article 19, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered.;

Amendment 52

Proposal for a regulation

Article 1 - paragraph 1 - point 5 - point c

Regulation (EU) 2023/956

Article 6 - paragraph 6 a

Text proposed by the Commission

6a. The Commission is empowered to adopt ***implementing acts concerning the identification of*** goods or ***combination*** of goods and origins for which evidence is to be included in the CBAM declaration ***pursuant to*** paragraph 2, point (e), as well as the specific type of evidence to be provided. Those ***implementing*** acts shall be adopted in accordance with the examination procedure referred to in Article ***29(2)***.

Amendment

6a. The Commission is empowered to adopt ***delegated acts listing the*** goods or ***combinations*** of goods and origins ***at high risk of abusive practices*** for which evidence is to be included in the CBAM declaration ***as laid down in*** paragraph 2, point (e), as well as the specific type of evidence to be provided. Those ***delegated*** acts shall be adopted in accordance with the examination procedure referred to in Article ***28(2)***.

Amendment 53

Proposal for a regulation

Article 1 - paragraph 1 - point 5 - point c

Regulation (EU) 2023/956

Article 6 - paragraph 7 - subparagraph 1

Text proposed by the Commission

The Commission shall monitor at Union level the impact of the CBAM on the Union internal market. Where the Commission, taking into account relevant information, including from customs import declarations and CBAM declarations, ***finds that there is sufficient evidence pointing towards a high risk of abusive practices for a combination of goods and origins, it may inform importers and authorised CBAM declarants about these risks, it may inform competent authorities and customs authorities about these risks with a view of increasing their level of control, and it*** is empowered to adopt delegated acts in accordance with Article 28 to supplement this Regulation by laying down ***the methods for the identification of the combination of goods and origins, the information*** to be ***declared*** for the use of actual emissions for those combinations of ***goods and origins*** as well as the evidence to be provided to demonstrate that ***no abuse has taken place***.

Amendment

The Commission shall monitor at Union level the impact of the CBAM on the Union internal market ***with a view to assessing the risk of abusive practices undermining the effectiveness of the CBAM using, inter alia, relevant information, including from customs import declarations and CBAM declarations.***

The Commission shall, for the purpose of identifying combinations of goods and origins at high risk of abusive practices, conduct an objective assessment that considers, at

least, the following criteria:

(a) the low-carbon production capacity compared to the volumes exported to the Union and by examining the breakdown of production processes;

(b) progress in greenhouse gas reduction and the level of climate ambition, in particular where the country of origin applies a carbon pricing mechanism covering the relevant sector, and whether relevant climate policy measures are in place;

(c) the compliance with market economy rules, in particular as assessed through recognised indicators such as the OECD Product Market Regulation (PMR) indicator, the existence of EU anti-dumping or anti-subsidy measures in force against the country in the relevant sector pursuant to Regulations (EU) 2016/1036 and (EU) 2016/1037

(d) a higher heterogeneity of emission intensities.

The Commission shall regularly review the combinations of goods and origins referred to in the second subparagraph.

For the combination of goods and countries of origin defined at high risk of abusive practices default values shall be used to determine embedded emissions. The

Commission, taking into account relevant information, including from customs import declarations and CBAM declarations is empowered to adopt delegated acts in accordance with Article 28

to supplement this Regulation by laying down:

(i) the conditions to be fulfilled by the operators for the use of actual emissions for those combinations of **good and origin** as well as

(ii) the evidence to be provided by the CBAM declarant to demonstrate that **these conditions are fulfilled**.

If the conditions above are fulfilled, importers may use actual values. Where the evidence provided by the CBAM declarant is insufficient to demonstrate that the conditions above are fulfilled, embedded emissions in goods defined at high risk of abusive practices shall be determined by reference to default values in accordance with the methods set out in point 4.1 of Annex IV.

Amendment 54

Proposal for a regulation

Article 1 - paragraph 1 - point 6 - point c

Regulation (EU) 2023/956

Article 7 - paragraph 7 - subparagraph 2 a (new)

Text proposed by the Commission

The implementing acts referred to in the first subparagraph may provide a list of downstream goods for which, due to the complexity of the supply chain and without prejudice to the environmental integrity of the CBAM, no mark-up is to apply.;

Amendment

The implementing acts referred to in the first subparagraph may provide a list of downstream goods for which, due to the complexity of the supply chain and without prejudice to the environmental integrity of the CBAM, no mark-up is to apply, **on the basis of transparent and pre-defined criteria**.

Amendment 55

Proposal for a regulation

Article 1 - paragraph 1 - point 6 a (new)

Regulation (EU) 2023/956

Article 8

Present text

Where it adopts the implementing acts referred to in the first subparagraph, the Commission shall seek equivalence and coherence with the procedures set out in Implementing Regulation (EU) 2018/2067. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

Amendment

(6a) Article 8 is replaced by the following:

‘Where it adopts the implementing acts referred to in the first subparagraph, the Commission shall seek equivalence and coherence with the procedures set out in Implementing Regulation (EU) 2018/2067. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

Where on-site verification in a candidate country facing an exceptional and immediate security situation in line with Article 30(7) is not feasible due to safety or access constraints, the Commission shall allow for the application of default values without mark-up.

Moreover, the Commission shall provide technical assistance to competent authorities and operators in those countries, with a view to strengthening domestic emissions monitoring and verification systems and facilitating compliance with the monitoring, reporting and verification requirements of this Regulation. Such assistance may include capacity-building programmes, methodological guidance, digital tools and structured technical cooperation, including

Amendment 56

Proposal for a regulation

Article 1 - paragraph 1 - point 7 - point b - point 1

Regulation (EU) 2023/956

Article 9 - paragraph 5 - subparagraph 1

Text proposed by the Commission

The Commission is empowered to adopt implementing acts, based on the principle of equivalence, concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 of this Article and of the yearly default carbon prices determined in accordance with paragraph 4 of this Article into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also govern the conversion of the carbon price expressed in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's qualifications and independence. The qualifications mentioned in the previous paragraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures, and the appropriate exchanges of information between the independent person,

Amendment

The Commission is empowered to adopt implementing acts, based on the principle of equivalence, concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 of this Article and of the yearly default carbon prices determined in accordance with paragraph 4 of this Article into a corresponding reduction of the number of CBAM certificates to be surrendered. Those acts shall also govern the conversion of the carbon price expressed in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's qualifications and independence. The qualifications mentioned in the previous paragraph shall include the granting of accreditation by a national accreditation body, the specification of the certification procedures, and the appropriate exchanges of information between the independent person,

national accreditation bodies, the European Commission and competent authorities. ***The Commission is also empowered to regulate the conditions for deducting carbon credits under Article 6 of the Paris Agreement.*** Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

national accreditation bodies, the European Commission and competent authorities. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Amendment 57

Proposal for a regulation

Article 1 - paragraph 1 - point 7 a (new)

Regulation (EU) 2023/956

Article 9 a (new)

Text proposed by the Commission

Amendment

(7a) the following Article is inserted:

‘Article 9a

Trade, cooperation or other agreements concluded by the Union with third countries, unless specifically providing for linking with the EU ETS, shall not directly or indirectly exempt authorised CBAM declarants from obligations under this Regulation, lower the level of obligations applicable to goods covered by this Regulation, or contain provisions that could undermine the effective implementation of the CBAM or give rise to trade remedies in response to its application.’;

Amendment 58

Proposal for a regulation

Article 1 - paragraph 1 - point 8 a (new)

(8a) the following Article is inserted:

'Article 10b

1. The Union shall facilitate the effective implementation of this Regulation by providing technical assistance, when necessary, to developing countries with special interest to LDCs.

2. The Commission shall develop a comprehensive framework of technical assistance, using existing instruments, aimed at supporting competent authorities in developing countries in relation to:

(a) facilitating compliance with the requirements for the monitoring, reporting and verification (MRV) of embedded emissions in goods covered by this Regulation as well as the alignment of MRV practices globally

(b) the development and implementation of reliable emissions accounting systems consistent with Union methodologies;

(c) the collection, management and transmission of emissions data required for CBAM reporting and the use of digital tools made available under this Regulation; and

(d) the development of regulatory and institutional capacity relevant to carbon pricing or equivalent climate policy instruments, with a view

to fostering the interoperability of carbon pricing systems.

3. Technical assistance may include, inter alia:

(a) capacity-building assistance and training for public authorities and private operators, including through the Technical Assistance and Information Exchange (TAIEX) tool;

(b) the provision of methodological guidance, digital tools and technical documentation necessary for the calculation and reporting of embedded emissions;

(c) structured dialogues, roadmaps, institutional cooperation and exchange of best practices with competent authorities in third countries;

(d) targeted support for the establishment or strengthening of domestic emissions monitoring and verification systems;’

Amendment 59

Proposal for a regulation

Article 1 - paragraph 1 - point 8 b (new)

Regulation (EU) 2023/956

Article 10 c (new)

Text proposed by the Commission

Amendment

(8b) the following Article is inserted:

‘Article 10 c

International cooperation on carbon pricing

1. The Commission shall proactively engage with third countries and international

organisations to promote carbon pricing policies, enhance transparency and mutual understanding on the CBAM, and encourage collaborative solutions to technical and policy concerns raised by third countries.

2. The Commission shall engage constructively with international coalitions and initiatives that seek to advance multilateral action on industrial decarbonisation and carbon pricing.

3. The Commission shall report every three years to the European Parliament and to the Council.’;

Amendment 60

Proposal for a regulation

Article 1 - paragraph 1 - point 8 c (new)

Regulation (EU) 2023/956

Article 11 - paragraph 3 a (new)

Text proposed by the Commission

Amendment

(8c) Article 11 is amended as follows:

(a) the following paragraph is added:

‘3a. The EU customs authority (EUCA) shall oversee and support effective coordination between the competent authorities and their customs authorities, ensuring the customs authorities can perform their functions and duties, as referred to in Article 25 of this Regulation.’;

Amendment 61

Proposal for a regulation

Article 1 - paragraph 1 - point 8 d (new)

Regulation (EU) 2023/956

Article 12

Present text

Commission

In addition to the other tasks that it exercises under this Regulation, the Commission shall assist the competent authorities in carrying out their functions and duties under this Regulation and shall coordinate their activities by supporting the exchange of, and issuing guidelines on, best practices within the scope of this Regulation, and by promoting an adequate exchange of information and cooperation between competent authorities as well as between competent authorities and the Commission.

Amendment

(8d) Article 12 is replaced by the following:

‘Commission

In addition to the other tasks that it exercises under this Regulation, the Commission shall assist the competent authorities in carrying out their functions and duties under this Regulation and shall coordinate their activities by supporting the exchange of, and issuing guidelines on, best practices within the scope of this Regulation, and by promoting an adequate exchange of information and cooperation between competent authorities as well as between competent authorities and the Commission.

The Commission shall support the consistent implementation and enforcement of this Regulation by facilitating training, technical assistance and capacity-building for competent authorities and customs authorities, including on the use of the CBAM registry, verified information, risk analysis and anti-circumvention measures. That support may be provided through Technical Support Instrument and flagship projects.’;

Amendment 62

Proposal for a regulation

Article 1 - paragraph 1 - point 11

Regulation (EU) 2023/956
Article 19 – paragraph 2 a (new)

Text proposed by the Commission

2a. Where the embedded emissions are determined on the basis of actual emissions, the Commission or the competent authority of the Member State where the CBAM declarant is established may, as part of the review of the CBAM declaration, request the authorised CBAM declarant to provide evidence that the goods imported were produced at the installation referred to in the CBAM declaration.;

Amendment

2a. Where the embedded emissions are determined on the basis of actual emissions, the Commission or the competent authority of the Member State where the CBAM declarant is established may, as part of the review of the CBAM declaration, request the authorised CBAM declarant to provide evidence that the goods imported were produced at the installation referred to in the CBAM declaration. ***Where relevant, the evidence on the installation of “melt and pour” shall be provided by means of a mill certificate.***

Amendment 63

Proposal for a regulation

Article 1 – paragraph 1 – point 14

Regulation (EU) 2023/956

Article 23 – paragraph 1 – second subparagraph

Text proposed by the Commission

The excess CBAM certificates shall be repurchased through the common central platform referred to in Article 20.;

Amendment

The excess CBAM certificates shall be repurchased through the common central platform referred to in Article 20. ***Repayment for repurchased certificates shall be disbursed to the authorised CBAM declarant by 31 December of the same year at the latest;***

Amendment 64

Proposal for a regulation

Article 1 – paragraph 1 – point 15 – point d

Text proposed by the Commission

7. The Commission is empowered to adopt implementing acts to identify the material and chemical compositions of goods listed in Annex I. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).;

Amendment

7. The Commission is empowered to adopt implementing acts to identify the material and chemical compositions, ***rules for laboratory sampling procedures to be carried out by national custom authorities, as well as the requirement to use TARIC codes in addition to CN codes***, of goods listed in Annex I. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

Amendment 65

Proposal for a regulation

Article 1 – paragraph 1 – point 15 a (new)

Regulation (EU) 2023/956

Article 25b (new)

Text proposed by the Commission

Amendment

(15a) the following Article is inserted:

‘Article 25b

Monitoring and enforcement of the single mass-based threshold for importers for distance sales

1. The Commission shall monitor the imports of CBAM goods facilitated by importers for distance sales, or their appointed representatives, with a view to detecting patterns indicative of artificial splitting of transactions or other circumvention strategies aimed at falling below the de

minimis threshold established in Article 2a.

2. For the purposes of paragraph 1, competent authorities shall require importers for distance sales, or their appointed representatives, to report to the competent authority of the Member State where they are registered, the aggregate value and volume of CBAM goods facilitated through distance sales transactions, irrespective of whether individual transactions fall below the threshold referred to in Article 2a.

3. Where the competent authority has reasonable grounds to suspect that an importer for distance sales is artificially splitting transactions or otherwise structuring its operations so as to circumvent the obligations under this Regulation, it shall notify the Commission and the customs authorities of the relevant Member States without delay.

4. Where circumvention is established, the importer for distance sales, or its appointed representative, shall be deemed to have assumed the status of authorised CBAM declarant with retroactive effect from the beginning of the calendar year in which the circumvention was identified, and shall be liable for the corresponding CBAM certificates for the totality of imports facilitated during that period.';

Proposal for a regulation

Article 1 - paragraph 1 - point 15 b (new)

Regulation (EU) 2023/956

Article 27 - paragraph 2 - point a

Present text

(a) slightly modifying the goods concerned to make those goods fall under CN codes which are not listed in Annex I, except where the modification alters their essential characteristics;

Amendment

(15b) In Article 27(2), point a is replaced by the following:

‘(a) slightly modifying, **including by slightly processing**, the goods concerned to make those goods fall under CN codes which are not listed in Annex I, except where the modification alters their essential characteristics;’

Amendment 67

Proposal for a regulation

Article 1 - paragraph 1 - point 16 - introductory part

Regulation (EU) 2023/956

Article 27 - paragraph 2 - point c - introduction

Text proposed by the Commission

(16) in Article 27(2), the following **point (c) is** added:

Amendment

(16) in Article 27(2), the following **points are** added:

Amendment 68

Proposal for a regulation

Article 1 - paragraph 1 - point 16

Regulation (EU) 2023/956

Article 27 - paragraph 2 - point c

Text proposed by the Commission

(c) artificially adjusting the supply chains **to make the goods benefit** from lower default values.;

Amendment

‘(c) artificially adjusting the supply chains **for the sole purpose of avoiding CBAM obligations and where such adjustment lacks any economic, commercial, operational or sustainability-**

related justification other than benefiting from lower default values.';

Amendment 69

Proposal for a regulation

Article 1 - paragraph 1 - point 16 a (new)

Regulation (EU) 2023/956

Article 27 - paragraph 6a (new)

Text proposed by the Commission

Amendment

(16a)in Article 27, the following paragraph is added:

'6a. Where the Commission, taking into account the relevant data, reports and statistics, including those provided by customs authorities, has sufficient reasons to believe that the circumstances referred to in paragraph 2, point (c), of this Article, are occurring by way of an established pattern, it is empowered to adopt delegated acts in accordance with Article 28 to temporarily apply the default values for the third country where most of the production takes place in terms of input material (precursors) contained in the imported goods, or to temporarily apply the default values of the third country where production used to originate from before the artificial adjustment of the supply chain started.';

Amendment 70

Proposal for a regulation

Article 1 - paragraph 1 - point 17

Regulation (EU) 2023/956

Article 27 a (new)

Text proposed by the Commission

Amendment

(17) the following Article 27a is inserted:

deleted

‘Article 27a

Serious and unforeseen circumstances

The Commission shall monitor the situation at Union level with a view to monitoring the impact of the CBAM on the Union internal market. Where the Commission, taking into account the relevant evidence, considers that the inclusion of a good in Annex I causes severe harm to the Union internal market due to serious and unforeseen circumstances related to the impact on the prices of goods, it is empowered to adopt delegated acts in accordance with Article 28 to remove this good from Annex I until those serious and unforeseeable circumstances have passed.;’

Amendment 71

Proposal for a regulation

Article 1 - paragraph 1 - point 18 - point a

Regulation (EU) 2023/956

Article 28 - paragraph 2

Text proposed by the Commission

Amendment

2. The power to adopt delegated acts referred to in Article 2(10) and (11), Article 2a(3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and **Article 27a** shall be conferred on the Commission for a period of five years from [date of entry into force of this amending Regulation]. The

2. The power to adopt delegated acts referred to in Article 2(10) and (11), Article 2a(3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) and shall be conferred on the Commission for a period of five years from [date of entry into force of this amending Regulation]. The Commission

Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

Amendment 72

Proposal for a regulation

Article 1 - paragraph 1 - point 18 - point a

Regulation (EU) 2023/956

Article 28 - paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) **and Article 27a** may be revoked at any time by the European Parliament or by the Council.;

Amendment

3. The delegation of power referred to in Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), **and** Article 27(6) may be revoked at any time by the European Parliament or by the Council.;

Amendment 73

Proposal for a regulation

Article 1 - paragraph 1 - point 18 - point b

Regulation (EU) 2023/956

Article 28 - paragraph 7

Text proposed by the Commission

7. A delegated act adopted pursuant to Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), Article 27(6) **and Article 27a** shall enter into force only if no objection has been expressed either by the European Parliament or by the Council

Amendment

7. A delegated act adopted pursuant to Article 2(10) and (11), Article 2a (3), Article 6(7), Article 18(3), Article 20(5a) and (6), **and** Article 27(6) 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

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.;

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 74

Proposal for a regulation

Article 1 - paragraph 1 - point 19

Regulation (EU) 2023/956

Article 28a (new)

Text proposed by the Commission

Amendment

(19) the following Article 28a is inserted:

deleted

‘Article 28

Urgency procedure

1. Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.

2. Either the European Parliament or the Council may object to a delegated act in accordance with the procedure referred to in paragraph 7 of Article 28. In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the European

Parliament or by the Council;'

Amendment 75

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point a - point vii

Text proposed by the Commission

Amendment

(vii) ***LDCs.***

(vii) ***developing countries with special interest to LDCs, particularly as regards impacts on trade flows, participation in global value chains, employment, fiscal revenues, and compliance challenges, as well as any unintended environmental impacts; and***

Amendment 132

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point ii

Text proposed by the Commission

Amendment

(ii) the scope of this Regulation, including of the possibility to extend the scope of this Regulation to additional goods at risk of carbon leakage;

(ii) the scope of this Regulation, including of the possibility to extend the scope of this Regulation to additional goods at risk of carbon leakage; ***such as chemicals and petrochemicals, and newly split Combined Nomenclature (CN) codes that originate from CN codes listed in Annexes I and VIII to this Regulation;***

Amendment 77

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point ii a (new)

Text proposed by the Commission

Amendment

(iia) the progress and outcomes of its engagement with third countries on the interoperability of carbon pricing systems and the alignment of monitoring, reporting and verification (MRV) systems.

Amendment 78

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point ii b (new)

Text proposed by the Commission

Amendment

(iib) the impact of attributing emissions to pre-consumer steel scrap as a precursor on the effectiveness of the CBAM in addressing the risk of carbon leakage, as well as the impact on the availability of scrap and recycling practices in the EU and globally;

Amendment 79

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point ii c (new)

Text proposed by the Commission

Amendment

(iic) the impact of the mass-based threshold for effectively addressing carbon leakage and ensuring a level playing field for CBAM covered sectors, in

particular aluminium, and the appropriateness of differentiated mass-based thresholds per sector;

Amendment 80

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point ii d (new)

Text proposed by the Commission

Amendment

(ii d) technical and policy options for the gradual inclusion of indirect emissions into the CBAM in further sectors, including the impact of such an extension on the competitiveness and decarbonisation of energy-intensive sectors in the Union, the availability of reliable and verifiable data, the current dispersion of national indirect cost compensation measures and its implications for the uniform application of Union carbon pricing;

Amendment 91

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point iii a (new)

Text proposed by the Commission

Amendment

(iiia) the application of the inward processing procedure, as a possible practice undermining the environmental integrity of the instrument;

Amendments 89, 105 and 108

Proposal for a regulation

Article 1 - paragraph 1 - point 20

Regulation (EU) 2023/956

Article 30 - paragraph 6 - subparagraph 2 - point b - point va (new)

Text proposed by the Commission

Amendment

(va) the possibility of redirecting revenue from the CBAM to the sectors affected by its implementation in order to mitigate its impact.

Amendment 81

Proposal for a regulation

Article 1 - paragraph 1 - point 20 a (new)

Regulation (EU) 2023/956

Article 30 - paragraph 7

Present text

Amendment

7. Where an unforeseeable, exceptional and unprovoked event has occurred that is outside the control of one or more third countries subject to the CBAM, and that event has destructive consequences on the economic and industrial infrastructure of such country or countries **concerned**, the Commission shall assess the situation and submit to the European Parliament and to the Council a report, accompanied, where appropriate, by a legislative proposal, to amend this Regulation by setting out the necessary provisional measures to address those exceptional circumstances.

(20a)in Article 30, paragraph 7 is replaced by the following:

‘7. Where an unforeseeable, exceptional and unprovoked event has occurred that is outside the control of one or more third countries subject to the CBAM, ***including countries which have candidate status for European Union membership or have concluded an association agreement with the European Union***, and that event has destructive consequences on the economic and industrial infrastructure of such country or countries, ***including, resulting from prolonged military conflict***, the Commission shall assess the situation and submit to the European Parliament and to the Council a report, accompanied, where appropriate, by a

legislative proposal, to amend this Regulation by setting out the necessary provisional measures to address those exceptional circumstances.’ ;.

Amendment 82

Proposal for a regulation

Article 1 - paragraph 1 - point 20 b (new)

Regulation (EU) 2023/956

Article 30 - paragraph 8a (new)

Text proposed by the Commission

Amendment

(20b) in Article 30, the following paragraph is added:

‘8a. Where unforeseeable, exceptional and unprovoked circumstances occur that cause severe harm to the Union internal market due to serious and unforeseen disturbances related to the prices of goods covered by this Regulation, including where the inclusion of a good in Annex I materially contributes to such disturbances, the Commission shall, as appropriate, after taking into account all relevant evidence and following an objective assessment, take the necessary action, including through legislative proposals as appropriate, to redirect the CBAM revenues generated from those goods to the sectors affected by the severe disturbances in the internal market. Such redirection shall apply for a limited period until the exceptional circumstances have ceased.’;

Amendments 110 and 135

Proposal for a regulation
Annex I - paragraph 1 - point 1 - table
Regulation (EU) 2023/956
Annex I - point 2 - table Iron and Steel

Text proposed by the Commission

(1) in point 2, the table 'Iron and Steel' is replaced by the following:

'[Iron and steel

CN code

[...]

Greenhouse gas

[...]

Amendment

(1) in point 2, the table 'Iron and Steel' is replaced by the following:

'[Iron and steel

CN code

[...]

Greenhouse gas

[...]

73 - Articles of iron or steel

Carbon dioxide and perfluorocarbons

8207 30 10 - For working metal

Carbon dioxide and perfluorocarbons

8207 30 90 - Other

Carbon dioxide and perfluorocarbons

8409 - Parts suitable for use solely or principally with the engines of heading 8407 or 8408

Carbon dioxide and perfluorocarbons

8413 - Pumps for liquids, whether or not fitted with a measuring device; liquid elevators

Carbon dioxide and perfluorocarbons

8417 90 00 - Parts

Carbon dioxide and perfluorocarbons

8418 - Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415

Carbon dioxide and perfluorocarbons

8424 - Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids

Carbon dioxide and perfluorocarbons

or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines

8450 90 00 - Parts

8451 - Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics

8455 - Metal-rolling mills and rolls therefor

8481 00 - Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves

8482 - Ball or roller bearings

8483 - Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal

Carbon dioxide and perfluorocarbons

Carbon dioxide and perfluorocarbons

Carbon dioxide and perfluorocarbons

Carbon dioxide and perfluorocarbons

Carbon dioxide and perfluorocarbons

Carbon dioxide and perfluorocarbons

joints)

8483 00 - Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)

Carbon dioxide and perfluorocarbons

8483 4051 Gearboxes

Carbon dioxide

8503 - Parts suitable for use solely or principally with the machines of heading 8501 or 8502

Carbon dioxide and perfluorocarbons

8503 - Parts suitable for use solely or principally with the machines of heading 8501 or 8502

Carbon dioxide and perfluorocarbons

8504 - Electrical transformers, static converters (for example, rectifiers) and inductors

Carbon dioxide and perfluorocarbons

8607 - Parts of railway or tramway locomotives or rolling stock

Carbon dioxide and perfluorocarbons

8704 - Motor vehicles for the transport of goods

Carbon dioxide and perfluorocarbons

8716 - Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof

Carbon dioxide and perfluorocarbons

9404 29 10 - Spring interior

Carbon dioxide and perfluorocarbons

9404 90 90 - Other

Carbon dioxide and perfluorocarbons'

Amendment 83

Proposal for a regulation

Annex I - paragraph 1 - point 1 - tables

Regulation (EU) 2023/956
Annex I - point 2 - tables - new CN codes

<i>Text proposed by the Commission</i>	
CN code	Greenhouse gas
<i>Amendment</i>	
CN code	Greenhouse gas
7312 90 00 - Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)	Carbon dioxide
7314 12 00 - Endless bands of stainless steel wire, for machinery	Carbon dioxide
7314 20 10 - Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100 \text{ cm}^2$, of ribbed iron or steel wire of a maximum cross-sectional dimension of $\geq 3 \text{ mm}$	Carbon dioxide
7314 20 90 - Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100 \text{ cm}^2$, of iron or steel wire, the constituent material of which having a maximum cross-sectional dimension of $\geq 3 \text{ mm}$ (other than of ribbed wire)	Carbon dioxide
7314 42 00 - Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics	Carbon dioxide
7314 50 00 - Expanded metal, of iron or steel	Carbon dioxide
7317 0020 - Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Carbon dioxide
7317 0060 - Nails, tacks, drawing pins, corrugated nails, staples (other than those of	Carbon dioxide

heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	
7317 0080 - Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Carbon dioxide
7320 10 11 - Laminated leaf-springs and leaves therefor, of iron or steel	Carbon dioxide
7320 10 19 - Leaf-springs and leaves therefor, of iron or steel, hot-worked (excl. laminated)	Carbon dioxide
7320 10 90 - Leaf-springs and leaves therefor, of iron or steel (excl. hot-worked)	Carbon dioxide
7320 20 20 - Helical springs, of iron or steel, hot-worked (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)	Carbon dioxide
7320 20 81 - Coil compression springs, of iron or steel	Carbon dioxide
7320 20 85 - Coil tension springs, of iron or steel	Carbon dioxide
7320 90 10 - Flat spiral springs, of iron or steel	Carbon dioxide
7320 90 30 - Discs springs, of iron or steel	Carbon dioxide
7321 11 10 - Appliances for baking, frying, grilling and cooking with oven, incl. separate ovens, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)	Carbon dioxide
7321 11 90 - Appliances for baking, frying, grilling and cooking and plate warmers, for	Carbon dioxide

<i>domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances with oven, separate ovens and large cooking appliances)</i>	
<i>7321 12 00 - Cooking appliances and plate warmers, of iron or steel, liquid fuel</i>	<i>Carbon dioxide</i>
<i>7321 19 00 - Cooking appliances and plate warmers, of iron or steel, solid fuel</i>	<i>Carbon dioxide</i>
<i>7323 91 00 - Table, kitchen or other household articles of cast iron, not enamelled</i>	<i>Carbon dioxide</i>
<i>7323 92 00 - Table, kitchen or other household articles of cast iron, enamelled</i>	<i>Carbon dioxide</i>
<i>7323 93 00 - Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)</i>	<i>Carbon dioxide</i>
<i>7324 10 00 - Sinks and washbasins, of stainless steel</i>	<i>Carbon dioxide</i>
<i>7324 21 00 - Baths of cast iron, whether or not enamelled</i>	<i>Carbon dioxide</i>
<i>7615 10 10 - Table, kitchen or other household articles of aluminium, cast</i>	<i>Carbon dioxide</i>
<i>7615 10 30 - Table, kitchen or other household articles of aluminium (not cast)</i>	<i>Carbon dioxide</i>
<i>7615 10 80 - Table, kitchen or other household articles of aluminium, other</i>	<i>Carbon dioxide</i>
<i>7615 20 00 - Sanitary ware and parts thereof, of aluminium</i>	<i>Carbon dioxide</i>
<i>7616 10 00 - Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets,</i>	<i>Carbon dioxide</i>

<i>cotters, cotter pins, washers and similar articles</i>	
<i>8302 10 00 - Hinges of all kinds, of base metal</i>	<i>Carbon dioxide</i>
<i>8302 20 00 - Castors with mountings of base metal</i>	<i>Carbon dioxide</i>
<i>8302 30 00 - Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)</i>	<i>Carbon dioxide</i>
<i>8302 41 10 - Base metal mountings and fittings suitable for doors (excl. locks with keys and hinges)</i>	<i>Carbon dioxide</i>
<i>8302 41 50 - Base metal mountings and fittings suitable for windows and French windows (excl. locks with keys and hinges)</i>	<i>Carbon dioxide</i>
<i>8302 41 90 - Base metal mountings and fittings suitable for buildings (excl. for doors, windows and French windows and locks with keys and hinges)</i>	<i>Carbon dioxide</i>
<i>8302 60 00 - Automatic door closers of base metal</i>	<i>Carbon dioxide</i>
<i>8309 10 00 - Crown corks of base metal</i>	<i>Carbon dioxide</i>
<i>8309 90 00 - Stoppers, caps and lids, incl. crown corks, screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal (excl. crown corks of subheading 8309 10 00 and the capsules of subheading 8309 90 10)</i>	<i>Carbon dioxide</i>
<i>8309 90 10 - Capsules of lead, for bottles; capsules of aluminium of a diameter > 21 mm, for bottles (excl. crown corks)</i>	<i>Carbon dioxide and perfluorocarbons</i>
<i>8408 20 31 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled</i>	<i>Carbon dioxide</i>

<i>agricultural or forestry tractors, of a power ≤ 50 kW</i>	
<i>8408 20 35 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 50 kW but ≤ 100 kW</i>	<i>Carbon dioxide</i>
<i>8408 20 37 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" for wheeled agricultural or forestry tractors, of a power > 100 kW</i>	<i>Carbon dioxide</i>
<i>8408 90 47 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 50 kW but ≤ 100 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)</i>	<i>Carbon dioxide</i>
<i>8408 90 61 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 100 kW but ≤ 200 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)</i>	<i>Carbon dioxide</i>
<i>8408 90 85 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 1.000 kW but ≤ 5.000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)</i>	<i>Carbon dioxide</i>
<i>8408 90 89 - Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", new, of a power > 5.000 kW (excl. engines for rail traction or marine propulsion and engines for motor vehicles of chapter 87)</i>	<i>Carbon dioxide</i>

8413 20 00 - Hand pumps for liquids (excl. those of subheading 8413.11 and 8413.19)	Carbon dioxide
8413 50 61 - Hydraulic fluid power piston pumps (excl. hydraulic units)	Carbon dioxide
8413 60 61 - Hydraulic fluid power vane pumps (excl. hydraulic units)	Carbon dioxide
8413 70 30 - Glandless impeller pumps for heating systems and warm water supply	Carbon dioxide
8413 70 51 - Radial flow centrifugal pumps with a discharge outlet diameter > 15 mm, single-stage, with single entry impeller, monobloc (excl. pumps of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, submersible pumps and impeller pumps for heating systems and warm water supply)	Carbon dioxide
8413 70 81 - Single-stage centrifugal pumps, power-driven, with a discharge outlet diameter > 15 mm (excl. pumps of subheading 8413.11 and 8413.19; fuel, lubricating or cooling medium pumps for internal combustion piston engine; concrete pumps; submersible pumps; impeller pumps for heating systems and warm water supply; channel impeller, side channel and general radial flow pumps)	Carbon dioxide
8413 81 00 - Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps)	Carbon dioxide

<i>and centrifugal pumps of all kinds)</i>	
<i>8413 82 00 - Liquid elevators (excl. pumps)</i>	<i>Carbon dioxide</i>
<i>8413 91 00 - Parts of pumps for liquids, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8413 92 00 - Parts of liquid elevators, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8414 60 00 - Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side ≤ 120 cm</i>	<i>Carbon dioxide</i>
<i>8415 81 00 - Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling-heat cycle "reversible heat pumps" (excl. of a kind used for persons in motor vehicles and self-contained or "split-system" window or wall air conditioning machines)</i>	<i>Carbon dioxide</i>
<i>8415 90 00 - Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8418 21 10 - Household refrigerators, compression-type, of a capacity > 340 l</i>	<i>Carbon dioxide</i>
<i>8418 21 51 - Household refrigerators, compression-type, table model</i>	<i>Carbon dioxide</i>
<i>8418 21 59 - Household refrigerators, compression-type, building-in type</i>	<i>Carbon dioxide</i>
<i>8418 21 91 - Household refrigerators compression-type, of a capacity ≤ 250 l (excl. table models and building-in types)</i>	<i>Carbon dioxide</i>
<i>8418 21 99 - Household refrigerators, compression-type, of a capacity > 250 l but ≤ 340 l (excl. table models and building-in types)</i>	<i>Carbon dioxide</i>
<i>8418 29 00 - Household refrigerators, absorption-type</i>	<i>Carbon dioxide</i>

8418 30 20 - Freezers of the chest type, of a capacity <= 400 l	Carbon dioxide
8418 30 80 - Freezers of the chest type, of a capacity > 400 l but <= 800 l	Carbon dioxide
8418 40 20 - Freezers of the upright type, of a capacity <= 250 l	Carbon dioxide
8418 40 80 - Freezers of the upright type, of a capacity > 250 l but <= 900 l	Carbon dioxide
8418 50 90 - Refrigerating furniture with a refrigerating unit or evaporator (excl. combined refrigerator-freezers with separate external doors or drawers or combinations thereof, household refrigerators, refrigerated show-cases and counters)	Carbon dioxide
8418 61 00 - Heat pumps (excl. air conditioning machines of heading 8415)	Carbon dioxide
8418 69 00 - Refrigerating or freezing equipment (excl. refrigerating and freezing furniture)	Carbon dioxide
8418 99 90 - Evaporators and condensers for refrigerating/heat pump equipment	Carbon dioxide
8419 11 00 - Instantaneous gas water heaters (excl. boilers or water heaters for central heating)	Carbon dioxide
8419 12 00 - Solar water heaters	Carbon dioxide
8419 19 00 - Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters, solar water heaters and boilers or water heaters for central heating)	Carbon dioxide
8419 39 00 - Dryers (excl. lyophilisation apparatus, freeze drying units, spray dryers, dryers for agricultural products, for wood, paper pulp, paper or paperboard, for yarns,	Carbon dioxide

<i>fabrics and other textile products, dryers for bottles or other containers, hairdryers, hand dryers and domestic appliances)</i>	
<i>8419 50 20 - Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring ≤ 3 cm</i>	<i>Carbon dioxide</i>
<i>8419 50 80 - Heat-exchange units (excl. those used with boilers and those made of fluoropolymers with inlet and outlet tube bores with inside diameters measuring ≤ 3 cm)</i>	<i>Carbon dioxide</i>
<i>8419 81 80 - Machinery, plant and equipment for cooking or heating food (excl. percolators and other appliances for making hot drinks and domestic appliances)</i>	<i>Carbon dioxide</i>
<i>8419 90 15 - Parts of medical, surgical or laboratory sterilizers, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8421 21 00 - Machinery and apparatus for filtering or purifying water</i>	<i>Carbon dioxide</i>
<i>8421 29 20 - Machinery and apparatus for filtering or purifying liquids, made of fluoropolymers and with filter or purifier membrane thickness ≤ 140 μm (excl. those for water and other beverages, and artificial kidneys)</i>	<i>Carbon dioxide</i>
<i>8421 29 80 - Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol filters for internal combustion engines, artificial kidneys, and those made of fluoropolymers with filter or purifier membrane thickness ≤ 140 μm)</i>	<i>Carbon dioxide</i>
<i>8421 31 00 - Intake air filters for internal combustion</i>	<i>Carbon dioxide</i>

engines	
8421 39 25 - Machinery and apparatus for filtering or purifying air (excl. intake air filters for internal combustion engines, and those with stainless steel housing and with inlet and outlet tube bores with inside diameters $\leq 1,3$ cm)	Carbon dioxide
8421 39 35 - Machinery and apparatus for filtering or purifying gases other than air by a catalytic process (excl. those with stainless steel housing and with inlet and outlet tube bores with inside diameters $\leq 1,3$ cm, and catalytic converters for exhaust gases from internal combustion engines)	Carbon dioxide
8421 99 10 - Parts of machinery and apparatus of subheadings 84212920 or 84213915, n.e.s.	Carbon dioxide
8421 99 90 - Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.	Carbon dioxide
8422 11 00 - Dishwashing machines of the household type	Carbon dioxide
8424 10 00 - Fire extinguishers, whether or not charged	Carbon dioxide
8424 41 00 - Agricultural or horticultural sprayers, portable	Carbon dioxide
8425 49 00 - Jacks and hoists of a kind used for raising vehicles, not hydraulic	Carbon dioxide
8426 11 00 - Overhead travelling cranes on fixed support	Carbon dioxide
8426 20 00 - Tower cranes	Carbon dioxide
8426 30 00 - Portal or pedestal jib cranes	Carbon dioxide
8426 41 00 - Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres)	Carbon dioxide

<i>and straddle carriers)</i>	
<i>8426 49 00 - Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)</i>	<i>Carbon dioxide</i>
<i>8426 91 10 - Hydraulic cranes designed for the loading and unloading of the vehicle</i>	<i>Carbon dioxide</i>
<i>8426 91 90 - Cranes designed for mounting on road vehicles (excl. hydraulic cranes designed for the loading and unloading of vehicles)</i>	<i>Carbon dioxide</i>
<i>8427 10 10 - Self-propelled works trucks powered by an electric motor, with a lifting height ≥ 1 m</i>	<i>Carbon dioxide</i>
<i>8427 10 90 - Self-propelled works trucks powered by an electric motor, with a lifting height < 1 m</i>	<i>Carbon dioxide</i>
<i>8427 20 11 - Rough terrain fork-lift and other stacking trucks, self-propelled, with a lifting height ≥ 1 m</i>	<i>Carbon dioxide</i>
<i>8427 20 19 - Works trucks, self-propelled, with a lifting height ≥ 1 m, non- powered with an electric motor (excl. rough terrain fork-lift trucks and other stacking trucks)</i>	<i>Carbon dioxide</i>
<i>8427 20 90 - Works trucks, self-propelled, with a lifting height < 1 m, non-powered with an electric motor</i>	<i>Carbon dioxide</i>
<i>8428 10 20 - Lifts and skip hoists, electrically operated</i>	<i>Carbon dioxide</i>
<i>8428 10 80 - Lifts and skip hoists, non-electrically operated</i>	<i>Carbon dioxide</i>
<i>8428 32 00 - Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)</i>	<i>Carbon dioxide</i>
<i>8428 39 20 - Roller conveyors</i>	<i>Carbon dioxide</i>
<i>8430 10 00 - Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or</i>	<i>Carbon dioxide</i>

lorries)	
8430 20 00 - Snowploughs and snowblowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	Carbon dioxide
8431 41 00 - Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430	Carbon dioxide
8431 43 00 - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.	Carbon dioxide
8432 31 00 - No-till direct seeders, planters and transplanters	Carbon dioxide
8432 39 11 - Central driven precision spacing seeders (excl. no-till direct seeders)	Carbon dioxide
8432 39 19 - Seeders (excl. no-till direct seeders and central driven precision spacing seeders)	Carbon dioxide
8432 39 90 - Planters and transplanters (excl. no-till machines)	Carbon dioxide
8432 41 00 - Manure spreaders (excl. sprayers)	Carbon dioxide
8450 20 00 - Laundry-type washing machines, of a dry linen capacity > 10 kg	Carbon dioxide
8451 29 00 - Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity ≤ 10 kg and centrifugal driers)	Carbon dioxide
8454 90 00 - Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.	Carbon dioxide
8474 31 00 - Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)	Carbon dioxide
8474 80 10 - Machinery for agglomerating, shaping or moulding ceramic paste	Carbon dioxide

8474 80 90 - Machinery for agglomerating, shaping or moulding solid mineral fuels, unhardened cements, plastering materials and other mineral products in powder or paste form, and machines for forming foundry moulds of sand (excl. for ceramic paste, for the casting or pressing of glass, and machines for additive manufacturing)	Carbon dioxide
8474 90 10 - Parts of machinery of heading 8474, of cast iron or cast steel	Carbon dioxide
8474 90 90 - Parts of machinery of heading 8474 (excl. of cast iron or cast steel)	Carbon dioxide
8479 30 10 - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials or for treating wood or cork (excl. machine tools of heading 8465)	Carbon dioxide
8479 30 90 - Machinery for treating wood or cork (excl. dryers, spray guns and the like, machine tools and presses for the manufacture of particle board or fibre building board)	Carbon dioxide
8479 60 00 - Evaporative air coolers, n.e.s.	Carbon dioxide
8479 71 00 - Passenger boarding bridges, of a kind used in airports	Carbon dioxide
8479 79 00 - Passenger boarding bridges (excl. of a kind used in airports)	Carbon dioxide
8479 81 00 - Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling mills or machines, machine tools and rope or cable-making machines)	Carbon dioxide
8479 89 60 - Central greasing	Carbon dioxide

systems	
8479 89 70 - Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	Carbon dioxide
8479 89 97 - Machines, apparatus and mechanical appliances, n.e.s.	Carbon dioxide
8479 90 15 - Parts of automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	Carbon dioxide
8479 90 20 - Parts of machines and mechanical appliances having individual functions, of cast iron or cast steel, n.e.s.	Carbon dioxide
8479 90 70 - Parts of machines and mechanical appliances having individual functions, n.e.s. (excl. of cast iron or cast steel)	Carbon dioxide
8480 41 00 - Injection or compression-type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)	Carbon dioxide
8480 49 00 - Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression-type moulds and ingot moulds)	Carbon dioxide
8480 60 00 - Moulds for mineral materials (excl. moulds of graphite or other carbons, ceramic or glass moulds)	Carbon dioxide
8480 71 00 - Injection or compression-type moulds for rubber or plastics	Carbon dioxide
8483 10 21 - Transmission shafts / crankshafts of closed-die forged steel	Carbon dioxide
8483 10 25 - Camshafts of	Carbon dioxide

<i>closed-die forged steel</i>	
<i>8483 10 29 - Other transmission shafts of closed-die forged steel</i>	<i>Carbon dioxide</i>
<i>8483 40 23 - Gears and gearing</i>	<i>Carbon dioxide</i>
<i>8483 40 25 - Gears and gearing, other</i>	<i>Carbon dioxide</i>
<i>8501 10 10 - Synchronous motors of an output ≤ 18 W</i>	<i>Carbon dioxide</i>
<i>8501 10 91 - Universal AC-DC motors of an output ≤ 37,5 W</i>	<i>Carbon dioxide</i>
<i>8501 10 93 - AC motors of an output ≤ 37,5 W (excl. synchronous motors of an output ≤ 18 W)</i>	<i>Carbon dioxide</i>
<i>8501 10 99 - DC motors of an output ≤ 37,5 W</i>	<i>Carbon dioxide</i>
<i>8501 20 00 - Universal AC-DC motors, output > 37.5 W</i>	<i>Carbon dioxide</i>
<i>8501 31 00 - DC motors of an output > 37,5 W but ≤ 750 W and DC generators of an output ≤ 750 W (excl. photovoltaic generators)</i>	<i>Carbon dioxide</i>
<i>8501 33 00 - DC motors and DC generators, output > 75 kW but ≤ 375 kW</i>	<i>Carbon dioxide</i>
<i>8501 34 00 - DC motors and DC generators, output > 375 kW</i>	<i>Carbon dioxide</i>
<i>8501 40 20 - AC motors, single phase, of an output of > 37,5 W but ≤ 750 W</i>	<i>Carbon dioxide</i>
<i>8501 40 80 - AC motors, single phase, output > 750 W</i>	<i>Carbon dioxide</i>
<i>8501 51 00 - AC motors, multi-phase, output > 37.5 W but ≤ 750 W</i>	<i>Carbon dioxide</i>
<i>8501 52 20 - AC motors, multi-phase, of an output > 750 W but ≤ 7,5 kW</i>	<i>Carbon dioxide</i>
<i>8501 52 30 - AC motors, multi-phase, output > 7.5 kW but ≤ 37 kW</i>	<i>Carbon dioxide</i>
<i>8501 52 90 - AC motors, multi-phase, of an output > 37 kW but ≤ 75 kW</i>	<i>Carbon dioxide</i>
<i>8501 53 50 - AC traction motors, multi-phase, output ></i>	<i>Carbon dioxide</i>

75 kW	
8501 53 94 - AC motors, multi-phase, output > 375 kW but ≤ 750 kW (excl. traction)	Carbon dioxide
8501 53 99 - AC motors, multi-phase, output > 750 kW (excl. traction)	Carbon dioxide
8501 61 20 - AC generators "alternators", of an output ≤ 7,5 kVA (excl. photovoltaic generators)	Carbon dioxide
8501 61 80 - AC generators "alternators", of an output > 7,5 kVA but ≤ 75 kVA (excl. photovoltaic generators)	Carbon dioxide
8501 62 00 - AC generators (alternators), output > 75 kVA but ≤ 375 kVA	Carbon dioxide
8501 63 00 - AC generators (alternators), output > 375 kVA but ≤ 750 kVA	Carbon dioxide
8501 64 00 - AC generators (alternators), output > 750 kVA	Carbon dioxide
8501 71 00 - Photovoltaic DC generators, of an output ≤ 50 W	Carbon dioxide
8501 72 00 - Photovoltaic DC generators, of an output > 50 W	Carbon dioxide
8501 80 00 - Photovoltaic AC generators	Carbon dioxide
8502 31 00 - Wind power generating sets	Carbon dioxide
8503 00 20 - Steel lamination and stator and rotor cores, whether or not stacked	Carbon dioxide
8503 00 91 - Parts for electric motors and generators, of cast iron or cast steel	Carbon dioxide
8503 00 98 - Parts for electric motors and generators, n.e.s.	Carbon dioxide
8504 10 20 - Inductors, whether or not connected with a capacitor	Carbon dioxide
8504 21 00 - Liquid dielectric transformers, having a power handling capacity ≤ 650 kVA	Carbon dioxide
8504 22 10 - Liquid dielectric	Carbon dioxide

<i>transformers, having a power handling capacity > 650 kVA but ≤ 1.600 kVA</i>	
<i>8504 22 90 - Liquid dielectric transformers, having a power handling capacity > 1.600 kVA but ≤ 10.000 kVA</i>	<i>Carbon dioxide</i>
<i>8504 23 00 - Liquid dielectric transformers, having a power handling capacity > 10.000 kVA</i>	<i>Carbon dioxide</i>
<i>8504 32 00 - Transformers, having a power handling capacity > 1 kVA but ≤ 16 kVA (excl. liquid dielectric transformers)</i>	<i>Carbon dioxide</i>
<i>8504 33 00 - Transformers having a power handling capacity > 16 kVA but ≤ 500 kVA (excl. liquid dielectric transformers)</i>	<i>Carbon dioxide</i>
<i>8504 34 00 - Transformers having a power handling capacity > 500 kVA (excl. liquid dielectric transformers)</i>	<i>Carbon dioxide</i>
<i>8504 40 83 - Rectifiers</i>	<i>Carbon dioxide</i>
<i>8504 40 86 - Inverters having power handling capacity > 7,5 kVA</i>	<i>Carbon dioxide</i>
<i>8504 40 95 - Static converters (excl. accumulator chargers, rectifiers, and inverters)</i>	<i>Carbon dioxide</i>
<i>8504 90 11 - Ferrite cores for transformers and inductors</i>	<i>Carbon dioxide</i>
<i>8504 90 13 - Steel laminations and cores, whether or not stacked or wound, for transformers and inductors</i>	<i>Carbon dioxide</i>
<i>8504 90 17 - Parts of transformers and inductors, n.e.s. (excl. ferrite cores and steel laminations and cores)</i>	<i>Carbon dioxide</i>
<i>8504 90 90 - Parts of static converters, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8508 11 00 - Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor, power ≤ 1 500 W and having a dust bag or other receptacle</i>	<i>Carbon dioxide</i>

capacity <= 20 l	
8516 10 11 - Electric instantaneous water heaters	Carbon dioxide
8516 10 80 - Electric water heaters and immersion heaters (excl. instantaneous water heaters)	Carbon dioxide
8516 29 10 - Liquid filled electric radiators, for space-heating and soil-heating	Carbon dioxide
8516 29 50 - Electric convection heaters, for space-heating and soil-heating	Carbon dioxide
8516 60 10 - Electric cookers incorporating at least an oven and a hob, for domestic use	Carbon dioxide
8516 60 50 - Electric cooking plates, boiling rings and hobs, for domestic use	Carbon dioxide
8516 60 70 - Electric grillers and roasters, for domestic use	Carbon dioxide
8516 60 80 - Electric built-in ovens, for domestic use	Carbon dioxide
8544 19 00 - Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Carbon dioxide
8544 20 00 - Coaxial cable and other coaxial electric conductors, insulated	Carbon dioxide
8544 30 00 - Ignition wiring sets and other wiring sets for vehicles, aircraft or ships	Carbon dioxide
8544 42 10 - Electric conductors of a kind used for telecommunications, for a voltage <= 1.000 V, insulated, fitted with connectors, n.e.s.	Carbon dioxide
8544 42 90 - Electric conductors, for a voltage <= 1.000 V, insulated, fitted with connectors, n.e.s. (other than	Carbon dioxide

<i>of a kind used for telecommunications)</i>	
<i>8607 19 10 - Axles, wheels and wheel parts, of railway or tramway locomotives or rolling stock, n.e.s.</i>	<i>Carbon dioxide</i>
<i>8704 51 10 - Motor vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight ≤ 5 t, for the transport of highly radioactive materials [Euratom]</i>	<i>Carbon dioxide</i>
<i>8704 51 31 - Motor vehicles for the transport of goods, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight ≤ 5 t, of a cylinder capacity > 2.800 cm³, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)</i>	<i>Carbon dioxide</i>
<i>8704 51 91 - Motor vehicles for the transport of goods, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight ≤ 5 t, of a cylinder capacity ≤ 2.800 cm³, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)</i>	<i>Carbon dioxide</i>
<i>8704 52 10 - Motor vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a</i>	<i>Carbon dioxide</i>

gross vehicle weight > 5 t, for the transport of highly radioactive materials [Euratom]	
8704 52 91 - Motor vehicles for the transport of goods, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, of a gross vehicle weight > 5 t, new (excl. dumpers for off-highway use of subheading 8704.10, special purpose motor vehicles of heading 8705 and special motor vehicles for the transport of highly radioactive materials)	Carbon dioxide
8707 90 10 - Bodies for the industrial assembly of pedestrian controlled tractors of subheading 8701.10, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity $\leq 2.500 \text{ cm}^3$ or with spark-ignition internal piston engine of a cylinder capacity $\leq 2.800 \text{ cm}^3$ and special purpose motor vehicles of heading 8705	Carbon dioxide
8707 90 90 - Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8707.90.10)	Carbon dioxide
8708 10 10 - Bumpers and parts thereof, for the industrial assembly of motor cars and other motor vehicles principally designed for the transport of persons, vehicles for the transport of goods with	Carbon dioxide

compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a cylinder capacity $\leq 2.500 \text{ cm}^3$ or with spark-ignition internal piston engine of a cylinder capacity $\leq 2.800 \text{ cm}^3$ and special purpose motor vehicles of heading 8705, n.e.s.	
8708 10 90 - Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.10.10)	Carbon dioxide
8708 22 10 - Front windscreens "windshields", rear windows and other windows for motor vehicles of headings 8701 to 8705, for the industrial assembly of: Pedestrian-controlled tractors of subheading 870110; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity $\leq 2500 \text{ cm}^3$ or with a spark-ignition internal combustion piston engine of a cylinder capacity $\leq 2800 \text{ cm}^3$; Vehicles of heading 8705	Carbon dioxide
8708 22 90 - Front windscreens "windshields", rear windows and other windows for motor vehicles of headings 8701 to 8705 (excl. for the industrial assembly of: Pedestrian-controlled tractors of subheading 870110; Vehicles of	Carbon dioxide

heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity $\leq 2500 \text{ cm}^3$ or with a spark-ignition internal combustion piston engine of a cylinder capacity $\leq 2800 \text{ cm}^3$; Vehicles of heading 8705)	
8708 29 10 - Parts and accessories for the industrial assembly of bodies of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$; special purpose motor vehicles of No 8705 (excl. bumpers, safety seat belts and front windscreens "windshields", rear windows and other windows)	Carbon dioxide
8708 29 90 - Parts and accessories for the industrial assembly of bodies of: tractors, motor vehicles for the transport of ≥ 10 persons, motor cars and vehicles principally designed for the transport of persons, motor vehicles for the transport of goods, special purpose motor vehicles (excl. bumpers and parts thereof, safety seat belts, front windscreens "windshields", rear windows and other windows and parts and accessories for the industrial assembly of motor vehicles of subheading 8708.29.10)	Carbon dioxide
8708 30 10 - Brakes and servo-	Carbon dioxide

<i>brakes and their parts, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s.</i>	
<i>8708 30 91 - Parts for disc brakes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10)</i>	<i>Carbon dioxide</i>
<i>8708 30 99 - Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.30.10 and for disc brakes)</i>	<i>Carbon dioxide</i>
<i>8708 50 20 - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, and parts thereof, for the industrial</i>	<i>Carbon dioxide</i>

<i>assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s</i>	
<i>8708 50 35 - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)</i>	<i>Carbon dioxide</i>
<i>8708 50 55 - Parts for drive-axles with differential, whether or not provided with other transmission components, and for non-driving axles, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20)</i>	<i>Carbon dioxide</i>
<i>8708 50 91 - Parts for non-</i>	<i>Carbon dioxide</i>

<i>driving axles, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20 and of closed-die forged steel)</i>	
<i>8708 50 99 - Parts for drive-axles with differential, whether or not provided with other transmission components, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.50.20, for non-driving axles and of closed-die forged steel)</i>	<i>Carbon dioxide</i>
<i>8708 92 20 - Silencers "mufflers" and exhaust pipes, and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s</i>	<i>Carbon dioxide</i>
<i>8708 92 35 - Silencers</i>	<i>Carbon dioxide</i>

<i>"mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)</i>	
<i>8708 92 91 - Parts for silencers "mufflers" and exhaust pipes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20)</i>	<i>Carbon dioxide</i>
<i>8708 92 99 - Parts for silencers "mufflers" and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.92.20 and of closed-die forged steel)</i>	<i>Carbon dioxide</i>
<i>8708 93 10 - Clutches and parts thereof, for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the</i>	<i>Carbon dioxide</i>

transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s.	
8708 93 90 - Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.93.10)	Carbon dioxide
8708 94 20 - Steering wheels, steering columns and steering boxes, and parts thereof, for the industrial assembly of: motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading 8705, n.e.s	Carbon dioxide
8708 94 35 - Steering wheels, columns and boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. those for the industrial	Carbon dioxide

<i>assembly of certain motor vehicles of subheading 8708.94.20)</i>	
<i>8708 94 91 - Parts for steering wheels, steering columns and steering boxes, of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20)</i>	<i>Carbon dioxide</i>
<i>8708 94 99 - Parts for steering wheels, steering columns and steering boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. those for the industrial assembly of certain motor vehicles of subheading 8708.94.20 and of closed-die forged steel)</i>	<i>Carbon dioxide</i>
<i>8708 99 10 - Parts and accessories for the industrial assembly of: pedestrian-controlled tractors, motor cars and vehicles principally designed for the transport of persons, vehicles for the transport of goods with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" $\leq 2500 \text{ cm}^3$ or with spark-ignition internal piston engine $\leq 2800 \text{ cm}^3$, special purpose motor vehicles of heading</i>	<i>Carbon dioxide</i>

8705, n.e.s.	
8708 99 93 - Parts and accessories of closed-die forged steel, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	Carbon dioxide
8708 99 97 - Parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. (excl. of closed-die forged steel)	Carbon dioxide
8716 10 92 - Trailers and semi-trailers of the caravan type, for housing or camping, of a weight ≤ 1600 kg	Carbon dioxide
8716 10 98 - Trailers and semi-trailers of the caravan type, for housing or camping, of a weight > 1600 kg	Carbon dioxide
8716 31 00 - Tanker trailers and tanker semi-trailers, not designed for running on rails	Carbon dioxide
8716 39 10 - Trailers and semi-trailers, not designed for running on rails, for the transport of highly radioactive materials [Euratom]	Carbon dioxide
8716 39 30 - Semi-trailers for the transport of goods, new (excl. self-loading or self-unloading semi-trailers for agricultural purposes, tanker semi-trailers, and semi-trailers not designed for running on rails for the transport of highly radioactive materials [Euratom])	Carbon dioxide
8716 39 50 - Trailers for the	Carbon dioxide

transport of goods, new (excl. self-loading or self-unloading trailers for agricultural purposes, tanker trailers, and trailers designed for the transport of highly radioactive materials)	
8716 40 00 - Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)	Carbon dioxide
8716 90 10 - Chassis of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	Carbon dioxide
8716 90 30 - Bodies of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	Carbon dioxide
8716 90 50 - Axles of trailers, semi-trailers and other vehicles not mechanically propelled, n.e.s.	Carbon dioxide
9018 12 00 - Ultrasonic scanning apparatus	Carbon dioxide
9018 13 00 - Magnetic resonance imaging apparatus	Carbon dioxide
9018 14 00 - Scintigraphic apparatus	Carbon dioxide
9018 19 10 - Electro-diagnostic monitoring apparatus for simultaneous monitoring of two or more physiological parameters	Carbon dioxide
9018 19 90 - Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus, scintigraphic apparatus and monitoring apparatus for simultaneous monitoring of two or more physiological parameters)	Carbon dioxide

9018 31 10 - Syringes of plastics, with or without needles, used in medical, surgical, dental or veterinary sciences	Carbon dioxide
9018 31 90 - Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences (excl. of plastic)	Carbon dioxide
9018 39 00 - Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)	Carbon dioxide
9018 49 10 - Burrs, discs, drills and brushes, for use in dental drills	Carbon dioxide
9018 49 90 - Instruments and appliances used in dental sciences, n.e.s.	Carbon dioxide
9018 90 30 - Renal dialysis equipment "artificial kidneys, kidney machines and dialysers"	Carbon dioxide
9018 90 50 - Transfusion and infusion apparatus used in medical sciences	Carbon dioxide
9027 10 10 - Electronic gas or smoke analysis apparatus	Carbon dioxide
9027 20 00 - Chromatographs and electrophoresis instruments	Carbon dioxide
9401 20 00 - Seats for motor vehicles	Carbon dioxide
9401 39 00 - Swivel seats with variable height adjustments (excl. of wood, and medical, surgical, dental or veterinary, and barbers' chairs)	Carbon dioxide
9401 71 00 - Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)	Carbon dioxide
9401 91 90 - Parts of seats, of wood, n.e.s.	Carbon dioxide

9403 99 10 - Parts of furniture, of metal, n.e.s. (excl. of seats or medical, surgical, dental or veterinary furniture)	Carbon dioxide
9406 10 00 - Prefabricated buildings of wood, whether or not complete or already assembled	Carbon dioxide
9406 20 00 - Modular building units, of steel	Carbon dioxide
9406 90 10 - Mobile homes	Carbon dioxide
9406 90 31 - Greenhouses, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel	Carbon dioxide
9406 90 38 - Buildings, prefabricated, whether or not complete or already assembled, made entirely or mainly of iron or steel (excl. mobile homes, greenhouses and modular building units)	Carbon dioxide

Amendments 97, 113 and 133

Proposal for a regulation

Annex II a (new)

Regulation (EU) 2023/956

Annex VII – point 1 a (new)

Text proposed by the Commission

Amendment

Annex IIa

In Annex VII, the following point is added:

‘1a. The single mass-based threshold referred to in Article 2a shall be set at 5 tonnes of net mass for aluminium products.’

Amendment 84

Proposal for a regulation

Annex III - paragraph 1 - table on iron and steel

Regulation (EU) 2023/956
Annex VIII – table Iron and Steel

<i>Text proposed by the Commission</i>	
<i>‘[Iron and steel</i>	
<i>CN code</i>	<i>Greenhouse gas</i>
<i>ex 7204 Ferrous waste and scrap; remelting scrap ingots and steel except post-consumer scrap</i>	<i>Carbon dioxide</i>
<i>Amendment</i>	
<i>deleted</i>	

Amendments 112 and 136

Proposal for a regulation
Annex III - paragraph 1 - table
Regulation (EU) 2023/956
Annex VIII- table Aluminium

Text proposed by the Commission

Aluminium	
CN code	Greenhouse gas
<i>ex 7602 Aluminium waste and scrap except post-consumer scrap</i>	Carbon dioxide

Amendment

Aluminium	
CN code	Greenhouse gas
7602 Aluminium waste and scrap	Carbon dioxide