European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0277

Establishing the Temporary Decarbonisation Fund

Amendments adopted by the European Parliament on 15 September 2026 on the proposal for a regulation of the European Parliament and of the Council establishing the Temporary Decarbonisation Fund (COM(2025)0990 – C10-0353/2025 – 2025/0418(COD))[1]

(Ordinary legislative procedure: first reading)

[1] The matter was referred back for interinstitutional negotiations to the committee responsible, pursuant to Rule 60(4), fourth subparagraph (A10-0202/2026).

Amendment 1

Proposal for a regulation
Recital 1

Text proposed by the Commission	*Amendment*
(1) The Union is committed to achieving climate neutrality by 2050 ***and*** reducing net greenhouse gas emissions by at least 55% by 2030, in line with the European Green Deal[4] and the European Climate Law[5] . The Clean Industrial Deal, as set out in the Commission Communication of 26 February 2025[6] , underscores the need to align industrial competitiveness with climate ambition, ensuring that the transition to a climate-neutral economy is both just and economically resilient.	(1) The Union is committed to achieving climate neutrality by 2050 ***at the latest and negative emissions thereafter, which includes the objectives of*** reducing net greenhouse gas emissions by at least 55% by 2030 ***and 90% by 2040***, in line with the European Green Deal[4] and the European Climate Law[5]. The Clean Industrial Deal, as set out in the Commission Communication of 26 February 2025[6], underscores the need to align industrial competitiveness with climate ambition, ensuring that the transition to a climate-neutral economy is both just and economically resilient***, while also maintaining the competitiveness of industrial sectors and averting the risk of carbon leakage***.
[4] Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, The European Green Deal, COM(2019) 640 final.	[4] Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, The European Green Deal, COM(2019) 640 final.
[5] Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (OJ L 243, 9.7.2021, p. 1, ELI:	[5] Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 (OJ L 243, 9.7.2021, p. 1, ELI:

ttp://data.europa.eu/eli/reg/2021/1119/oj).	***http***://data.europa.eu/eli/reg/2021/1119/oj).
[6] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee ff the Regions of 26 February 2025, The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation, COM(2025) 85 final.	[6] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee ff the Regions of 26 February 2025, The Clean Industrial Deal: A joint roadmap for competitiveness and decarbonisation, COM(2025) 85 final.

Amendment 2

Proposal for a regulation
Recital 2

Text proposed by the Commission	*Amendment*
(2) The Union's environmental objectives, as set out in Article 191 of the Treaty, include preserving and improving the quality of the environment and promoting measures at international level to address global environmental challenges. They are pursued among other things through carbon pricing instruments, such as the Union's Emission Trading System ('EU-ETS') established by Directive 2003/87/EC[7] . Where the Union's international partners have policy approaches that are significantly below the level of the Union's climate ambition, production in third countries is not subject to comparable carbon constraints. This asymmetry risks incentivising the relocation of production of carbon-intensive goods – a phenomenon known as carbon leakage – which would undermine the attainment of the emission-reduction objectives of Directive 2003/87/EC. Such	(2) The Union's environmental objectives, as set out in Article 191 of the Treaty, include preserving and improving the quality of the environment and promoting measures at international level to address global environmental challenges. They are pursued among other things through carbon pricing instruments, such as the Union's Emission Trading System ('EU-ETS') established by Directive 2003/87/EC[7] . Where the Union's international partners have policy approaches that are significantly below the level of the Union's climate ambition, production in third countries is not subject to comparable carbon constraints. This asymmetry risks incentivising the relocation of production of carbon-intensive goods – a phenomenon known as carbon leakage – which would undermine the attainment of the emission-reduction objectives of Directive 2003/87/EC. Such

relocation may ultimately lead to an overall increase in global greenhouse gas emissions, thereby compromising the environmental integrity and effectiveness of the Union climate policy.	relocation may ultimately lead to an overall increase in global greenhouse gas emissions, thereby compromising the environmental integrity and effectiveness of the Union climate policy. ***To address that risk, the Union-wide emissions cap has been reduced in a gradual way with some sectors still receiving up to 100% of the allowances for free. Moreover, allowance price spikes have been prevented through the Market Stability Reserve. Instruments, such as indirect cost compensation under the EU ETS and the EU Innovation and Modernisation Funds, have also contributed to alleviating the EU ETS impact on production costs and to stimulating investments in decarbonisation. Recently amended Union State aid rules have made the conditions for national support for industrial decarbonisation less stringent and more flexible. The Union multiannual financial framework (MFF) 2028-2034 proposal aims at consolidating and increasing support to Union's industrial decarbonisation through, inter alia, a new European Competitiveness Fund.***
[7] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/	[7] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/

87/oj).	87/oj).

Amendment 3

Proposal for a regulation
Recital 3

Text proposed by the Commission	*Amendment*
(3) The Clean Industrial Deal emphasises the need for financial support, regulatory predictability, and innovation to enable energy-intensive industries to decarbonise without compromising their competitiveness, particularly in sectors exposed to the risk of carbon leakage. The prevention of carbon leakage constitutes an environmental objective directly linked to the effectiveness of emission-reduction instruments on which Union climate policy relies. Targeted financial support can help ensure that emission reductions are achieved within the Union through decarbonisation of industrial activity, rather than the relocation to jurisdictions with lower environmental requirements giving rise to a risk of carbon leakage*.*	(3) The Clean Industrial Deal emphasises the need for financial support, regulatory predictability, and innovation to enable energy-intensive industries to decarbonise without compromising their competitiveness, particularly in sectors exposed to the risk of carbon leakage***, including those that produce strategic inputs essential for food security, such as fertilisers***. The prevention of carbon leakage constitutes an environmental objective directly linked to the effectiveness of emission-reduction instruments on which Union climate policy relies. Targeted financial support***, based on clear conditionality and eligibility criteria,*** can help ensure that emission reductions are achieved within the Union through decarbonisation of industrial activity, rather than the relocation to jurisdictions with lower environmental requirements giving rise to a risk of carbon leakage*.*

Amendment 4

Proposal for a regulation
Recital 3 a (new)

Text proposed by the Commission	*Amendment*
	(3a) Even though Regulation (EU) 2023/956 includes a mechanism to prevent carbon leakage, it does not contain a permanent solution for export-oriented products or for residual carbon leakage across the wider value chain. This justifies the establishment of a transitional Fund for operators and downstream operators to mitigate costs incurred and to support them in investing in decarbonisation throughout their processes.

Amendment 5

Proposal for a regulation
Recital 3 b (new)

Text proposed by the Commission	*Amendment*
	(3b) While this Regulation provides targeted support to achieve decarbonisation, to address the remaining risk of carbon leakage and to preserve the competitiveness of the Union industry, small and medium-sized enterprises not currently engaged in export activities could face structural barriers to accessing international markets, other than carbon price differences. The Commission should assess the presence of those structural market access barriers and the need for additional support mechanisms aimed at facilitating market access and enhancing the competitiveness of such undertakings.

Amendment 6

Proposal for a regulation
Recital 3 c (new)

Text proposed by the Commission	*Amendment*
	(3c) In small and peripheral economies, and in Member States with a high share of trade in goods covered by Regulation (EU) 2023/956, operators and downstream operators face a particularly acute remaining risk of carbon leakage on export markets outside the Union, due to higher logistics costs and limited economies of scale.

Amendment 7

Proposal for a regulation
Recital 4

Text proposed by the Commission	*Amendment*
(4) Energy-intensive industries covered by Directive 2003/87/EC progressively internalise the cost of their greenhouse gas emissions. The reduced Union-wide emissions cap, combined with the gradual phase-out of free allocation provided for in that Directive, requires cost-intensive and rapid adaptations by the industries covered by Directive 2003/87/EC, thereby increasing the short-term risk of carbon leakage. That remaining risk of carbon leakage is not fully prevented by Regulation (EU) 2023/956 of the European Parliament and of the Council[8] and should therefore be addressed through additional	(4) Energy-intensive industries covered by Directive 2003/87/EC progressively internalise the cost of their greenhouse gas emissions. The reduced Union-wide emissions cap, combined with the gradual phase-out of free allocation provided for in that Directive, requires cost-intensive and rapid adaptations by the industries covered by Directive 2003/87/EC, thereby increasing the short-term risk of carbon leakage ***such as in sectors that have not yet achieved a transformation of their production processes or transition to low-carbon technologies***. That remaining risk of carbon leakage is not fully

measures supporting the transition and promoting the decarbonisation of industrial sectors.

prevented by Regulation (EU) 2023/956 of the European Parliament and of the Council[8] and should therefore be addressed through additional*,* measures*, that are verifiable* supporting the transition and promoting the decarbonisation of industrial sectors. ***In sectors such as fertilisers, that remaining risk could also have a direct impact on agricultural production costs, which could have consequences on Union food security.***

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[8] 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).

[8] 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 8

Proposal for a regulation
Recital 5

Text proposed by the Commission	*Amendment*
(5) To ***incentivise*** industrial decarbonisation ***action, it is appropriate to establish a*** Union funding instrument*,* the Temporary Decarbonisation Fund (the 'Fund')***, providing*** temporary financial support to operators in carbon intensive sectors that are subject to the remaining risk of carbon leakage***, ensuring that*** decarbonisation efforts ***within the Union are preserved and that emissions reduction incentives remain effective***. Such support should be	(5) To ***complement the already existing incentives for*** industrial decarbonisation***, this Regulation establishes an additional*** Union funding instrument***.*** The Temporary Decarbonisation Fund (the 'Fund') ***will provide*** temporary financial support to operators in carbon intensive sectors that are subject to the remaining risk of carbon leakage ***due to their production for export to third countries. The Fund will support further*** decarbonisation

strictly limited to what is necessary to mitigate that remaining risk of carbon leakage, be proportionate, and be conditional upon demonstrable ***progress in reducing*** greenhouse gas emissions.	efforts ***and thereby contribute to the global competitiveness of European industry and the Union's strategic production***. Such support should be strictly limited to what is necessary to mitigate that remaining risk of carbon leakage, be proportionate, and be conditional upon ***further*** demonstrable greenhouse gas emissions ***reductions***. ***The Fund is an environmental measure and is compatible with the exemption provided for under Article XX of the GATT.***

Amendment 9

Proposal for a regulation
Recital 5 a (new)

Text proposed by the Commission	*Amendment*
	(5a) The Fund should aim to ensure that support is directed towards genuine decarbonisation transformation. Direct support under the Fund should be subject to clear conditionality with appropriate decarbonisation such as through climate-neutrality plans that prioritise genuine transformation and social criteria.

Amendment 10

Proposal for a regulation
Recital 6

Text proposed by the Commission	*Amendment*
(6) Revenues generated from the sales of CBAM certificates pursuant to Regulation (EU)	(6) Revenues generated from the sales of CBAM certificates pursuant to Regulation (EU)

2023/956 will be collected by Member States. As part of its proposal for a new Own Resources Decision[9] , the Commission has proposed for the next Multiannual Financial Framework 2028-2034 that 75% of the revenue from the sale of CBAM certificates should accrue to the EU budget as an own resource[10] . In order to ensure the necessary funding, the Fund should be financed from the remaining 25% of the revenues from the sale of certificates, which should constitute external assigned revenue for the purpose of covering the commitments to pay financial support to final beneficiaries of the Fund, and the Commission's administrative costs to be incurred in managing the Fund. It is necessary to provide for a derogation from Article 21(5) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council[11] to allocate to the Fund the appropriate share of the revenue generated from the sale of CBAM certificates pursuant to Regulation (EU) 2023/956 as external assigned revenue.	2023/956 will be collected by Member States. As part of its proposal for a new Own Resources Decision[9], the Commission has proposed for the next Multiannual Financial Framework 2028-2034 that 75% of the revenue from the sale of CBAM certificates should accrue to the EU budget as an own resource[10]. In order to ensure the necessary funding, the Fund should be financed from the remaining 25% of the revenues from the sale of certificates, which should constitute external assigned revenue for the purpose of covering the commitments to pay financial support to final beneficiaries of the Fund, and the Commission's administrative costs to be incurred in managing the Fund. It is necessary to provide for a derogation from Article 21(5) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council[11] to allocate to the Fund the appropriate share of the revenue generated from the sale of CBAM certificates pursuant to Regulation (EU) 2023/956 as external assigned revenue***, while ensuring that the use of such revenue directly contributes to supporting industrial decarbonisation and thereby maintaining the competitiveness of exposed sectors, with a view to preventing the relocation of production and strengthening the Union's strategic autonomy***.

[9] Proposal for a Council Decision on the system of own resources of the European Union and repealing Decision (EU, Euratom)

[9] Proposal for a Council Decision on the system of own resources of the European Union and repealing Decision (EU, Euratom)

2020/2053 (COM/2025/574 final).	2020/2053 (COM/2025/574 final).
[10] Proposal for a Council Decision on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053 (COM/2025/574 final).	[10] Proposal for a Council Decision on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053 (COM/2025/574 final).
[11] 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).	[11] 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 11

Proposal for a regulation
Recital 7

Text proposed by the Commission	*Amendment*
(7) The Fund's resources should only be used to cover the commitments to pay financial support to the final beneficiaries and the administrative costs of the Fund. Any unused revenue ***should be returned to the Member States in proportion to their contribution to the Fund. For this purpose, it is necessary to provide for a derogation from*** Article ***12(4), point (c), of Regulation (EU, Euratom) 2024/2509***.	(7) The Fund's resources should only be used to cover the commitments to pay financial support to the final beneficiaries and the administrative costs of the Fund. Any unused revenue ***could be reallocated as additional contributions to international climate finance under*** Article ***9 of the Paris Agreement***.

Amendment 12

Proposal for a regulation
Recital 7 a (new)

Text proposed by the Commission	*Amendment*
	(7a) The Union is committed

	to working with and supporting low and middle-income third countries for the reduction of their greenhouse gas emissions, including through the decarbonisation and transformation of their industries, and for their adaptation to climate change. The Commission needs to continue to engage with lower-middle income third countries to support their compliance with CBAM. In accordance with Article 30(6) and (8) of Regulation (EU) 2023/956, the Commission is to periodically assess, report on, and, where appropriate, propose new measures in relation to the CBAM impact on least developed countries and its contribution to the decarbonisation of the manufacturing industry in those countries, as well as to consider allocating unused revenues under the Fund as additional contributions to international climate finance under Article 9 of the Paris Agreement.

Amendment 13

Proposal for a regulation
Recital 8

Text proposed by the Commission	*Amendment*
(8) The Fund should provide financial support in the years 2028 and 2029 to the final beneficiaries to address their exposure to the remaining risk of carbon leakage, determinable based on the two-year production reference period 2026–2027.	(8) The Fund should provide financial support in the years ***2027,*** 2028 and 2029 to the final beneficiaries to address their exposure to the remaining risk of carbon leakage, determinable based on the two-year ***export*** production reference period

Given the need to ensure continuity of decarbonisation efforts and address the remaining risks of carbon leakage and the fact that CBAM revenue will only become available in 2028, it is appropriate to allow support under this Regulation to cover actions before the entry into force of this Regulation, in accordance with Article 3(2) of Regulation 2024/2509. Such retroactive eligibility is strictly limited to actions that contribute to the environmental objectives of this Regulation.	2026–2027. Given the need to ensure continuity of decarbonisation efforts and address the remaining risks of carbon leakage and the fact that CBAM revenue will only become available in 2028, it is appropriate to allow support under this Regulation to cover actions before the entry into force of this Regulation, in accordance with Article 3(2) of Regulation 2024/2509. Such retroactive eligibility is strictly limited to actions that contribute to the environmental objectives of this Regulation ***and which are undertaken from 1 January 2026 onwards***.

Amendment 14

Proposal for a regulation
Recital 9

Text proposed by the Commission	*Amendment*
(9) By limiting the initial support period to ***two*** years, the Fund should provide short-term support pending a comprehensive review of how best to address the issue of the remaining risk of carbon leakage from 2028 onwards, in the context of the scheduled review of the EU ETS. The transitory character of the Fund precludes any interpretation that it may constitute a precedent, a model or a reference point for the EU ETS review. Accordingly, the existence, operation or cessation of the Fund shall not create any expectation, legal or otherwise, regarding the EU ETS review.	(9) By limiting the initial support period to ***three*** years, the Fund should provide short-term support pending a comprehensive review of how best to address the issue of the remaining risk of carbon leakage from 2028 onwards, in the context of the scheduled review of the EU ETS. The transitory character of the Fund precludes any interpretation that it may constitute a precedent, a model or a reference point for the EU ETS review. Accordingly, the existence, operation or cessation of the Fund shall not create any expectation, legal or otherwise, regarding the EU ETS review. ***The design and implementation of the Fund***

	should not pre-empt the outcome of the scheduled review of Directive 2003/87/EC and the consideration of a permanent export solution under that framework, and needs to remain consistent with the long-term architecture of the Union's carbon-pricing system.

Amendment 15

Proposal for a regulation
Recital 10

Text proposed by the Commission	*Amendment*
(10) ***Given*** the temporary nature of the Fund, its governance should be cost-efficient and minimise ***to the extent possible the*** administrative ***burden*** for both the final beneficiaries of the financial support and the Member States***’ competent authorities***. ***Therefore, a single call for applications in 2028 for the production reference period 2026-2027 should be provided for.***	(10) ***In view of*** the temporary nature of the fund, its governance should be cost-efficient and ***-effective and*** minimise administrative ***burdens,*** for both the final beneficiaries of the financial support and the Member States.

Amendment 16

Proposal for a regulation
Recital 10 a (new)

Text proposed by the Commission	*Amendment*
	(10a)To allow for early compensation of the beneficiaries’ exposure to the remaining risk of carbon leakage, a call for applications in 2027 should be provided for by the Commission. Beneficiaries should be able to

	choose to submit a single application in 2028 for the export production reference period 2026-2027 or to submit two separate applications, one in 2027 for the export production reference period 2026, and another in 2028 for the export production reference period 2027.

Amendment 17

Proposal for a regulation
Recital 12

Text proposed by the Commission	*Amendment*
(12) The Fund should in particular contribute to the decarbonisation objective by providing support to operators of EU-ETS installations which produce goods exposed to the highest remaining risk of carbon leakage in the short term. Those goods should be selected taking into account both their emissions and carbon leakage exposure, using the approach followed to determine the carbon leakage list for the EU-ETS as a starting point and targeting the measure to those goods which remain most at risk of carbon leakage based on an objective indicator.	(12) The Fund should in particular contribute to the decarbonisation objective by providing ***conditional*** support to operators of EU-ETS installations which produce goods exposed to the highest remaining risk of carbon leakage in the short term ***and downstream operators which produce such goods***. Those goods should be selected taking into account both their emissions and carbon leakage exposure, using the approach followed to determine the carbon leakage list for the EU-ETS as a starting point and targeting the measure to those goods which remain most at risk of carbon leakage based on an objective indicator.

Amendment 18

Proposal for a regulation
Recital 13 a (new)

Text proposed by the Commission	*Amendment*
	(13a)The risk exposure of some goods using products, including agri-food products, covered by Regulation (EU) 2023/956, in particular fertilisers, should also be included in the Fund insofar as some of those products could, in the short term, experience a significant cost increase, as a result of higher prices of imports of intrants and precursors. The Commission should therefore include, if appropriate, specific indicators related to fertiliser-use efficiency and energy-use intensity. The Fund should also include operators of installations directly covered by the EU ETS and their downstream operators and should be able to provide targeted support, limited to the additional carbon related cost.

Amendment 19

Proposal for a regulation
Recital 13 b (new)

Text proposed by the Commission	*Amendment*
	(13b) The selection criteria used to determine the scope of covered agri-food products are based on the direct and indirect costs of the implementation of Regulation (EU) 2023/956 and Directive 2003/87/EC on those product costs, expressed as a proportion of the gross value added, and the sector's trade

	intensity with third countries.

Amendment 20

Proposal for a regulation
Recital 13 c (new)

Text proposed by the Commission	*Amendment*
	(13c)Downstream operators and installations significantly and demonstrably affected by the combined impact of the phase-out of free allocation under Directive 2003/87/EC and the application of Regulation (EU) 2023/956 on the cost of CBAM-covered inputs, and where they are substantially exposed to international competition on export markets, should be able to receive targeted support under the Fund, with clear eligibility criteria and appropriate decarbonisation conditionalities. However, it is possible that downstream operators do not need to fulfil the same conditionality requirements as operators. Therefore, the Commission should impose less onerous commitments on downstream operators than on operators.

Amendment 21

Proposal for a regulation
Recital 13 d (new)

Text proposed by the Commission	*Amendment*
	(13d) Operators of EU ETS installations producing cement clinkers and cement are subject to the phase-out of

	free allocation under Directive 2003/87/EC and face a remaining risk of carbon leakage on export markets that is not fully addressed by Regulation (EU) 2023/956. The inclusion of cement clinkers and cement products in the scope of the Fund is consistent with the scope of Annex I to Regulation (EU) 2023/956 and with the objective of maintaining the export competitiveness of Union cement producers, including those established in island and peripheral Member States where cement production represents a significant share of industrial output.

Amendment 22

Proposal for a regulation
Recital 13 e (new)

Text proposed by the Commission	*Amendment*
	(13e)The financial architecture of the Fund needs to remain dynamic and capable of adapting to market developments. Therefore, the Commission should assess the feasibility and possible impact of an EU ETS secondary market transaction fee in its interim report. If the assessment demonstrates that such a transaction fee will successfully reinforce market stability and strengthen the Fund's resources, without hindering the daily compliance of EU ETS sectors, the Commission should consider introducing such a transaction fee by 31 December 2028.

Amendment 23

Proposal for a regulation
Recital 14

Text proposed by the Commission	*Amendment*
(14) ***To ensure that the effect of the financial support is to incentivise the reduction of greenhouse gas emissions, that*** support should be subject to objective, non-discriminatory and pre-established conditions. To reduce administrative burden, the conditions should build on the existing administrative framework established for free allocation under the EU-ETS. To align the conditions with the existing procedure of application for free allocation, financial support should be contingent on the demonstration of the implementation of recommendations included in energy audits or equivalent measures ***or*** a legal commitment made for investments to achieve the targets and milestones referred to in a climate neutrality plan***. To enable the*** most effective ***and cost-efficient emission reductions, beneficiaries should have the choice to invest*** their ***support in projects that most appropriately suit their individual situation***.	(14) Support should be subject to objective, non-discriminatory and pre-established conditions ***which need to be verified. To ensure that the effect of the financial support to operators is a demonstrable reduction of greenhouse gas emissions, support should be primarily provided to new decarbonisation investments***. To reduce administrative burden, the conditions should build on the existing administrative framework established for free allocation under the EU-ETS. To align the conditions with the existing procedure of application for free allocation, financial support ***to operators*** should be contingent on the demonstration of the implementation of recommendations included in energy audits or equivalent measures ***and*** a legal commitment made for investments to achieve the ***2030*** targets and milestones referred to in a climate neutrality plan***, or a transition plan for climate change mitigation as laid down in Commission Delegated Regulation (EU) 2023/2772***[1a]***. Financial support should be used by the beneficiaries in particular to finance investments delivering the minimum decarbonisation or energy efficiency effects referred to in section 5 of the Clean Industrial Deal State Aid***

Text proposed by the Commission	Amendment
	Framework (CISAF). Beneficiaries should retain the flexibility to select the decarbonisation measures that are most effective ***in*** their ***specific circumstances, provided they comply with the conditionality requirements of the Fund***.

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[1a] ***Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (OJ L, 2023/2772, 22.12.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2772/oj).***

Amendment 24

Proposal for a regulation
Recital 14 a (new)

Text proposed by the Commission	*Amendment*
	(14a)To ensure the protection of Union's interests and the strengthening of the Union's economy, beneficiaries should not transfer the financed technology and the facility concerned outside of the Union's territory, and some of the equipment used as part of the co-financed investments should be sourced from within the Union's territory. This should not however preclude operators and downstream operators in Ireland from purchasing equipment, supplies, materials or components from suppliers

Text proposed by the Commission	Amendment
	established in Northern Ireland, in recognition of the all-island dimension of Ireland's economy.

Amendment 25

Proposal for a regulation
Recital 14 b (new)

Text proposed by the Commission	*Amendment*
	(14b) In order to safeguard social rights, beneficiaries of the Fund should respect relevant labour law and applicable collective agreements.

Amendment 26

Proposal for a regulation
Recital 15

Text proposed by the Commission	*Amendment*
(15) Following the submission of applications, the methodology for calculating the financial support by the ***competent authorities designated by the Member States*** should be laid down. That calculation should take into account the annual average of the closing prices of EU-ETS allowances on the auction platform for the years 2026 and 2027 as those years are the reference years for which the support is awarded and better reflect the cost of addressing the remaining risk of carbon leakage. Following the calculations, the ***competent authorities should provide the*** Commission ***with*** a list identifying all beneficiaries and their respective calculated	(15) Following the submission of applications, the methodology for calculating the financial support by the ***Commission*** should be laid down. That calculation should take into account the annual average of the closing prices of EU-ETS allowances on the auction platform for the years 2026 and 2027 as those years are the reference years for which the support is awarded and better reflect the cost of addressing the remaining risk of carbon leakage. ***The calculation should also consider the level of the carbon price in the export market or the absence thereof, which has an impact on the carbon leakage risk***. Following the calculations, the Commission

financial support.	***should establish and make publicly available*** a list identifying all beneficiaries and their respective calculated financial support.

Amendment 27

Proposal for a regulation
Recital 16

Text proposed by the Commission	*Amendment*
(16) ***Once it has verified the calculations provided by the national competent authorities,*** the Commission should ***take*** a decision setting out the amount allocated to each Member State specifying the amounts payable to each final beneficiary in the Member State. That decision should constitute a legal commitment in relation to the final beneficiaries within the meaning of Regulation (EU, Euratom) 2024/2590 of the European Parliament and of the Council[16] . The Commission should disburse to the national competent authorities the amount allocated to each Member State, corresponding to the financial support given to final beneficiaries in that Member State. The competent authorities should then timely disburse the support to their respective final beneficiaries.	(16) The Commission should***, based on its calculations, publish*** a decision setting out the amount allocated to each Member State specifying the amounts payable to each final beneficiary in the Member State. That decision should constitute a legal commitment in relation to the final beneficiaries within the meaning of Regulation (EU, Euratom) 2024/2590 of the European Parliament and of the Council[16] . The Commission should ***thereafter, in a timely manner,*** disburse to the national competent authorities the amount allocated to each Member State, corresponding to the financial support given to final beneficiaries in that Member State. The competent authorities should then timely disburse the support to their respective final beneficiaries.
[16] 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	[16] 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).

/2509/oj).

Amendment 28

Proposal for a regulation
Recital 17

Text proposed by the Commission	*Amendment*
(17) To ensure the prevention, detection and tackling of fraud, corruption, conflicts of interest and other irregularities affecting the Union's financial interests, the Commission, the European Court of Auditors and the European Anti-Fraud Office (OLAF) should have the powers conferred on them by Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[17] and Regulation (EU, Euratom) 2024/2509 to carry out audits and investigations concerning the use of Union funds under this Regulation. For the Member States participating in the enhanced cooperation in accordance with Council Regulation (EU) 2017/1939[18] , the European Public Prosecutor's Office (EPPO) should investigate and prosecute offences against the Union's financial interests.	(17) To ensure the prevention, detection and tackling of fraud, corruption, conflicts of interest and other irregularities affecting the Union's financial interests ***and objectives of this Regulation***, the Commission, the European Court of Auditors and the European Anti-Fraud Office (OLAF) should have the powers conferred on them by Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[17] and Regulation (EU, Euratom) 2024/2509 to carry out audits and investigations concerning the use of Union funds under this Regulation***, including through risk-based controls and the use of digital tools for data-matching with EU ETS and CBAM registries***. For the Member States participating in the enhanced cooperation in accordance with Council Regulation (EU) 2017/1939[18] , the European Public Prosecutor's Office (EPPO) should investigate and prosecute offences against the Union's financial interests. ***The Commission, supported by the relevant Member State authorities, should verify that the final beneficiaries have used the financial support to carry out the investments in compliance with the conditions set out in this***

Regulation and should take legal action to recover the funds in case of non-compliance.

[17] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/883/oj).

[18] Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, pp. 1 ELI: http://data.europa.eu/eli/reg/2017/1939/oj).

[17] Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/883/oj).

[18] Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, pp. 1 ELI: http://data.europa.eu/eli/reg/2017/1939/oj).

Amendment 29

Proposal for a regulation
Recital 17 a (new)

Text proposed by the Commission	*Amendment*
	(17a) The provisions of this Regulation as well as its governance arrangements should be conducive to proper decision-making by the budgetary authority and to appropriate parliamentary oversight. In particular, any provisions regarding the use of external assigned revenue should be subject to particular

reporting requirements.

Amendment 30

Proposal for a regulation
Recital 17 b (new)

Text proposed by the Commission	*Amendment*
	(17b) The implications of this Regulation 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.
	[+] ***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 establishing the Temporary Decarbonisation Fund (COM(2025)0990 – C10-0353/2025 – 2025/0418(COD)).***

Amendment 31

Proposal for a regulation
Article 1 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The Fund shall provide financial support in the period ***2028***-2029 to address the remaining risk of carbon leakage associated with carbon intensive goods produced by eligible operators of installations in the period 2026-2027.	2. The Fund shall provide financial support in the period ***2027***-2029 to address the remaining risk of carbon leakage associated with carbon intensive goods produced ***and exported*** by eligible operators of installations ***and eligible downstream operators*** in the period 2026-2027.

Amendment 32

Proposal for a regulation
Article 2 – paragraph 1 – point b a (new)

Text proposed by the Commission	*Amendment*
	(ba) ‘downstream operator’ means any legal or natural person established in a Member State that uses goods listed in Annex I to Regulation (EU) 2023/956 as primary material inputs in its production processes to produce eligible goods;

Amendment 33

Proposal for a regulation
Article 2 – paragraph 1 – point c

Text proposed by the Commission	*Amendment*
(c) ‘eligible good’ means any of the goods listed in the Annex;	(c) ‘eligible good’ means any of the goods listed in the Annex***, as well as any goods subject to a heightened remaining risk of carbon leakage identified***

	pursuant to Article 6(2) and (3);

Amendment 34

Proposal for a regulation
Article 3 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Each Member State shall communicate to the Commission the exact annual amounts to contribute to the Fund for the ***years 2026 and 2027*** respectively ***by 31 December 2027 and 31 December 2028***. Member States shall transfer to the Fund a monetary amount that corresponds to the amount referred to in paragraph 2 of this Article respectively by ***31 March 2028 and 31 March 2029***. The amounts contributed shall be assigned revenue to the Fund in accordance with Article 21(5) of Regulation (EU, Euratom) 2024/2509. By way of derogation from that provision, the amounts contributed shall constitute external assigned revenue.	3. Each Member State shall communicate to the Commission the exact annual amounts to contribute to the Fund for the ***year 2026 by 31 July 2027 and for the year 2027 by 31 July 2028,*** respectively. Member States shall transfer to the Fund a monetary amount that corresponds to the amount referred to in paragraph 2 of this Article respectively by ***30 September 2027 for the revenues of the year 2026 and by 30 September 2028 for the revenues of the year 2027***. The amounts contributed shall be assigned revenue to the Fund in accordance with Article 21(5) of Regulation (EU, Euratom) 2024/2509. By way of derogation from that provision, the amounts contributed shall constitute external assigned revenue.

Amendment 35

Proposal for a regulation
Article 3 – paragraph 4

Text proposed by the Commission	*Amendment*
4. Revenues remaining after the full disbursement of funding to final beneficiaries and payment of administrative costs of the Fund shall not be automatically	4. Revenues remaining after the full disbursement of funding to final beneficiaries and payment of administrative costs of the Fund shall not be automatically

carried over to be used by the Fund. By derogation from Article 12(4), point (c), of Regulation (EU, Euratom) 2024/2509, the Commission ***shall return the excess*** revenues ***to the Member States in proportion to their financial contribution to the Fund.***	carried over to be used by the Fund. By ***way of*** derogation from Article 12(4), point (c), of Regulation (EU, Euratom) 2024/2509, the Commission ***may use those*** revenues ***for the purpose of the Union's international climate finance commitments, in particular under Article 9 of the Paris Agreement;***

Amendment 36

Proposal for a regulation
Article 4 – paragraph 3

Text proposed by the Commission	*Amendment*
3. By 31 December 2030, the Commission shall present a report to the European Parliament and the Council on the expenditure financed by the Fund. This report shall contain at least a detailed breakdown of funds disbursed by the Fund and applications per Member State, sector, goods and installations, and an evaluation of the Fund.	***deleted***.

Amendment 37

Proposal for a regulation
Article 4 a – paragraph 1 (new)

Text proposed by the Commission	*Amendment*
	1. From ... [the date of entry into force of this Regulation],

	the Commission shall document, on an annual basis, detailed information about the collection and use of the assigned revenue referred to in Article 3(1) in the relevant working documents accompanying the draft budget of the Fund, as well as a detailed breakdown of funds disbursed under the Fund and applications per Member State, sector, goods and installations.

Amendment 38

Proposal for a regulation
Article 4 a – paragraph 2 (new)

Text proposed by the Commission	*Amendment*
	2. By 31 March 2028, the Commission shall carry out a comprehensive assessment and submit to the European Parliament and to the Council an interim report on the performance and effectiveness of the Fund in:
	(a) preventing carbon leakage, including by assessing whether the current scope of eligible goods and sectors adequately reflects the sectors exposed to a risk of relocation of production outside the Union;
	(b) supporting the level playing field of Union producers in third markets, and all goods covered by Directive 2003/87/EC and Regulation (EU) 2023/956;
	(c) achieving verifiable

emission reductions.

The interim report referred to in the first subparagraph shall evaluate in particular:

(a) the adequacy of the scope of this Regulation in terms of eligible goods or sectors on the basis of an updated assessment of the remaining risk of carbon leakage from those goods or sectors;

(b) the adequacy of the financial resources allocated to the Fund in light of its objectives and whether the available appropriations are commensurate with the demand for support by the sectors and installations concerned, on the basis of the applications received;

(c) consistency of the Fund with Union climate objectives, State aid rules, and the Union's international obligations;

(d) the appropriateness of introducing a targeted transaction fee on the secondary EU ETS market, its effect on price stability and expected revenues for the Fund;

(e) an assessment of the effectiveness and added value of using the remaining funds of the Fund to contribute to the Union's international climate obligations under Article 9 of the Paris Agreement.

Amendment 39

Proposal for a regulation
Article 4 a – paragraph 3 (new)

Text proposed by the Commission	*Amendment*
	3. On the basis of the reports referred to in paragraphs 1 and 2 of this Article, the Commission may, where appropriate, and at the latest by 31 December 2028, submit, together with the corresponding report, a legislative proposal accompanied by an impact assessment to, inter alia:
	(a) extend the existence of the Fund after 31 December 2029, taking into account the provisions of the Directive 2003/87/EC for the period 2031-2040;
	(b) adapt the scope of the Fund in terms of eligible goods or sectors;
	(c) adapt the financial envelope of the Fund in order to ensure adequate support to eligible operators;
	(d) introduce a transaction fee on the EU ETS secondary market, subject to the findings in the interim report, while exempting transactions executed solely for the purpose of compliance under Directive 2003/87/EC.

Amendment 40

Proposal for a regulation
Article 4 a – paragraph 4 (new)

Text proposed by the Commission	Amendment
	4. By 31 December 2030, the Commission shall present a report to the European Parliament and to the Council on the performance and the expenditure financed by the Fund. This report shall contain at least a detailed breakdown of funds disbursed by the Fund, applications and disbursement per Member State, sector, goods and installations, verifiable emission reductions achieved, and an evaluation of the Fund.

Amendment 41

Proposal for a regulation
Article 4 a – paragraph 5 (new)

Text proposed by the Commission	Amendment
	5. By 30 June 2028, the Commission shall present a report to the European Parliament and to the Council on the expenditure financed by the Fund covering the applications received, the sectors and installations concerned, the level of demand for support, and an assessment of whether the available appropriations are sufficient to meet that demand.

Amendment 42

Proposal for a regulation
Article 6 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The operator of an installation producing goods not listed in the Annex, which have a low ratio of value to weight and are subject to a heightened remaining risk of carbon leakage at national level as defined in the delegated act adopted in accordance with paragraph 3, shall, upon decision of the Commission following a reasoned request of a Member State, be eligible to receive financial support in accordance with Article 9 and be subject to the conditions set out in Article 7.	2. The operator of an installation producing goods not listed in the Annex ***or downstream operator producing such goods***, which have a low ratio of value to weight and are subject to a heightened remaining risk of carbon leakage at national level as defined in the delegated act adopted in accordance with paragraph 3, shall, upon decision of the Commission following a reasoned request of a Member State, be eligible to receive financial support in accordance with Article 9 and be subject to the conditions set out in Article 7.

Amendment 43

Proposal for a regulation
Article 6 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. A downstream operator that produces eligible goods listed in the Annex to this Regulation, which fall under the Combined Nomenclature (CN) codes set out in Regulation (EEC) No 2658/87, shall be eligible to receive financial support pursuant to Article 9 of this Regulation and subject to the conditions set out in Article 7 of this Regulation, provided that it demonstrates the following: ***(a) the downstream operator has incurred significant additional carbon-related costs passed through from operators under Directive***

Text proposed by the Commission	Amendment
	2003/87/EC or Regulation (EU) 2023/956 in respect of such goods; and
	(b) a substantial proportion of the downstream operator's output of those goods is exported to third-country markets or supplied to exporters of such goods.

Amendment 44

Proposal for a regulation
Article 6 – paragraph 2 b (new)

Text proposed by the Commission	Amendment
	2b. An operator and a downstream operator that produces eligible goods listed in the Annex, shall not be eligible to receive financial support pursuant to Article 9 when:
	(a) the operator or downstream operator concerned, following verification by the relevant national competent authority, or respectively, the Commission, is in breach of relevant working and employment conditions and employer obligations resulting from Union or national labour laws, or applicable collective agreements according to national rules and practices; or
	(b) the operator and downstream operator concerned, or the parent company, are not established in jurisdictions listed in the Union list of non-cooperative jurisdictions for tax purposes.

Amendment 45

Proposal for a regulation
Article 6 – paragraph 3

Text proposed by the Commission	*Amendment*
3. The Commission is empowered to adopt delegated acts in accordance with Article 14 to supplement this Regulation by establishing ***an indicator*** determining the heightened remaining risk of carbon leakage provided for in paragraph 2 and a list of goods determined on the basis of that indicator, the conditions that the ***operators*** need to fulfil to receive financial support, in addition to the ones set out in Article 7***, and the procedure to make the request referred to in the first subparagraph***.	3. The Commission is empowered to adopt delegated acts in accordance with Article 14 to supplement this Regulation by establishing ***the indicators*** determining the heightened remaining risk of carbon leakage provided for in paragraph 2 and a list of goods determined on the basis of that indicator, ***including downstream goods not listed in Annex I to Regulation (EU) 2023/956,*** the conditions that the ***producers of such goods*** need to fulfil to receive financial support, in addition to the ones set out in Article 7.

Amendment 46

Proposal for a regulation
Article 7 – paragraph 1 – introductory part

Text proposed by the Commission	*Amendment*
1. Where an operator is subject to the obligation to conduct an energy audit as a stand-alone energy audit or within the framework of a certified Energy Management System or Environmental Management System, the operator shall receive financial support from the Fund provided that the operator demonstrates to the satisfaction of the ***competent authority*** that one of the following conditions is fulfilled:	1. Where an operator is subject to the obligation to conduct an energy audit as a stand-alone energy audit or within the framework of a certified Energy Management System or Environmental Management System, the operator shall receive financial support from the Fund provided that the operator demonstrates to the satisfaction of the ***Commission*** that one of the following conditions is fulfilled:

Amendment 47

Proposal for a regulation
Article 7 – paragraph 1 – point c

Text proposed by the Commission	*Amendment*
(c) the cost of implementing the recommendations referred to in (a) is disproportionate and the operator demonstrates a legal commitment within the meaning of Article 3d of Implementing Regulation (EU) 2019/1842 for investments implementing other measures which will lead to greenhouse gas emission reductions equivalent to those recommended by the audit report or by the certified Energy Management System for the installation concerned.	(c) the cost of implementing the recommendations referred to in (a) is disproportionate and the operator demonstrates a legal commitment within the meaning of Article 3d of Implementing Regulation (EU) 2019/1842 for investments implementing other measures which will lead to ***verifiable*** greenhouse gas emission reductions equivalent to those recommended by the audit report or by the certified Energy Management System for the installation concerned.

Amendment 48

Proposal for a regulation
Article 7 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Alternatively to paragraphs 1 and 2, an operator shall receive financial support from the Fund provided that the operator demonstrates a legal commitment within the meaning of Article 3d of Implementing Regulation (EU) 2019/1842 made for investments to achieve the targets and milestones referred to in a climate neutrality plan and which is at least equivalent to the support amount applied for under this Regulation.	3. Alternatively to paragraphs 1***,*** and 2, an operator shall receive financial support from the Fund provided that the operator demonstrates ***to the satisfaction of the Commission, that it has made*** a legal commitment within the meaning of Article 3d of Implementing Regulation (EU) 2019/1842 made for investments to achieve the targets and milestones referred to in a climate neutrality plan and which is at least equivalent to the support amount applied for under this Regulation.

Amendment 49

Proposal for a regulation
Article 7 – paragraph 3 a (new)

Text proposed by the Commission	*Amendment*
	3a. A downstream operator shall receive financial support from the Fund provided that the downstream operator demonstrates to the satisfaction of the Commission that it has undertaken actions leading to a verifiable and significant reduction in the use of the goods listed in Annexes I and II, or investments that lead to a lower-carbon method in their relevant production processes to use those goods or investments in their relevant supply chains leading to the use by that operator of lower-carbon versions of those goods.

Amendment 50

Proposal for a regulation
Article 7 – paragraph 3 b (new)

Text proposed by the Commission	*Amendment*
	3b. Operators and downstream operators shall receive financial support from the Fund provided that they demonstrate to the satisfaction of the Commission that: ***(a) they have a legal commitment to use or source, where available, half of their equipment, supplies and***

	materials, or their components, from the Union's territory, for investments supported by the Fund;
	(b) they do not to use the financial support of the Fund for dividend payouts, in excess of expected returns, share buybacks or executive bonuses over the period of 2026-2027.

Amendment 51

Proposal for a regulation
Article 7 – paragraph 3 c (new)

Text proposed by the Commission	*Amendment*
	3c. The Commission shall, by means of implementing acts, determine standardised indicators and templates for operators and downstream operators to demonstrate compliance with the conditionality requirements set out in Article 7, including, inter alia, indicators relevant for downstream operators at the level of input reduction and use of lower carbon footprint material. This shall include simplified indicators and templates proportionate to small- and medium sized enterprises and shall take into account the specific case of Ireland and Northern Ireland.

Amendment 52

Proposal for a regulation
Article 8 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The operator of an	1. The operator of an

installation producing goods that are eligible for financial support may submit ***an*** application ***for such support from the Fund*** by 31 March 2028***.*** That application ***shall be submitted to the competent authority of the Member State where the operator of the installation is established and cover the two years of*** application ***of the Fund***.	installation producing goods that are eligible for financial support ***or downstream operator producing such goods,*** may submit ***to the Commission:***
	(a) a single application by 31 March 2028 that ***covers the production reference period 2026-2027; or***
	(b) an application ***by 31 March 2027 that covers the production reference period 2026 and a supplementary*** application ***by 31 March 2028 that covers the production reference period 2027***.

Amendment 53

Proposal for a regulation
Article 8 – paragraph 2 – point a

Text proposed by the Commission	*Amendment*
(a) for all operators, a production data report complementing the verified activity level reports for ***2026 and 2027*** submitted pursuant to Article 3 of Implementing Regulation (EU) 2019/1842, providing the necessary production data to verify the eligibility for financial support;	(a) for all operators, a production ***and export*** data report complementing the verified activity level reports for ***the relevant production reference period covered by the application submitted pursuant to paragraph 1 of this Article*** submitted pursuant to Article 3 of Implementing Regulation (EU) 2019/1842, providing the necessary production data ***and data on the share of production sold in third countries, broken down by country of export,*** to verify the eligibility for financial

support;

Amendment 54

Proposal for a regulation
Article 8 – paragraph 2 – point a a (new)

Text proposed by the Commission	*Amendment*
	(aa) for all operators, if applicable, a tax transparency report and an ownership structure disclosure providing evidence that the operator and its parent company are not established in jurisdictions listed in the Union list of non-cooperative jurisdictions for tax purposes;

Amendment 55

Proposal for a regulation
Article 8 – paragraph 2 – point a b (new)

Text proposed by the Commission	*Amendment*
	(ab) for all operators, documentation providing evidence that investments in Article 7(1), (2) and (3) are in accordance with Section 5 of the Clean Industrial Deal State Aid Framework (CISAF);

Amendment 56

Proposal for a regulation
Article 8 – paragraph 2 – point b – point ii a (new)

Text proposed by the Commission	*Amendment*
	(iia) a technical decarbonisation plan and a certified project impact assessment demonstrating

	that the intended investments lead to verifiable emission reductions.

Amendment 57

Proposal for a regulation
Article 8 – paragraph 2 a (new)

Text proposed by the Commission	*Amendment*
	2a. For downstream operators, an application submitted pursuant to paragraph 1 shall be accompanied by the following specific elements:
	(a) production data for the production reference period covered by the call for application referred to in paragraph 1 to verify the eligibility for financial support;
	(b) the share of production sold in third countries broken down by country of export;
	(c) if applicable, a tax transparency report and an ownership structure disclosure providing evidence that the operator and its parent company are not established in jurisdictions listed in the Union list of non-cooperative jurisdictions for tax purposes.

Amendment 58

Proposal for a regulation
Article 8 – paragraph 2 b (new)

Text proposed by the Commission	*Amendment*
	2b. SMEs, as defined in Directive 2013/34/EU of the

	European Parliament and of the Council[1a], shall not be required to update their existing climate-neutrality plans, verified climate-neutrality report, energy audit, certified Energy Management System or certified Environmental Management System incompliance with CISAF, solely for the purpose of receiving support from this Fund.
	[1a] Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: http://data.europa.eu/eli/dir/2013/34/oj).

Amendment 59

Proposal for a regulation
Article 8 – paragraph 2 c (new)

Text proposed by the Commission	*Amendment*
	2c. Within 15 days of reception of the application referred to in paragraph 1, the Commission shall assess the completeness of the information provided by the applicant which is necessary to evaluate the eligibility of the operator and the

	downstream operator for support under the Fund. If before the end of 15 days, the Commission assesses that the information provided by the applicant is incomplete or insufficient to conclude the evaluation of its request, the applicant shall be requested to submit complementary information within 15 days. Following an acknowledgment of completeness, the applicant shall not be asked to provide any new information unless duly justified.

Amendment 60

Proposal for a regulation
Article 8 – paragraph 3 a (new)

Text proposed by the Commission	*Amendment*
	3a. When establishing the details under Article 8(3) of this Regulation, the Commission shall align them and the requirements of Article 7 of this Regulation with the existing Union acquis, and notably with the requirements and methodologies for monitoring, reporting and verification of emissions laid down in Directive 2003/87/EC.

Amendment 61

Proposal for a regulation
Article 8 – paragraph 3 b (new)

Text proposed by the Commission	*Amendment*
	3b. Following the conclusion of the decisions referred to in

Article 10(3), the Commission shall make the relevant documentation, evidence and plans submitted to the Commission, by operators and downstream operators, pursuant to this Article, publicly available. This shall be done in accordance with the applicable Union law on the protection of personal data, as well as commercially sensitive information and trade secrets, in particular pursuant to Regulation (EU) 2018/1725 of the European Parliament and of the Council[1a] and Directive (EU) 2016/943 of the European Parliament and of the Council[1b], respectively.

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[1a] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

[1b] Directive (EU) 2016/943 of the European Parliament and of the Council of 8 June 2016 on the protection of undisclosed know-how and business information (trade secrets) against their unlawful acquisition, use and disclosure (OJ L 157, 15.6.2016, p. 1, ELI: http://data.europa.eu/eli/d

[***ir/2016/943/oj***](#)***).***

Amendment 62

Proposal for a regulation
Article 8 – paragraph 4

Text proposed by the Commission	*Amendment*
4. ***A competent authority*** shall assess the documentation provided in accordance with paragraph 2. Based on that assessment, the ***competent authority*** shall decide whether the conditions set out in Articles 6 and 7 have been met. It shall recover funds if the conditions were not met and bring legal proceedings where necessary in that regard.	4. ***The Commission*** shall assess***, with the support of relevant competent authorities,*** the documentation provided in accordance with paragraph 2. Based on that assessment, the ***Commission*** shall decide whether the conditions set out in Articles 6 and 7 have been met. It shall recover funds if the conditions were not met and bring legal proceedings where necessary in that regard.

Amendment 63

Proposal for a regulation
Article 8 – paragraph 5

Text proposed by the Commission	*Amendment*
5. By 30 June 2028, ***a competent authority shall provide to*** the Commission a list identifying all the applicants that meet the conditions as determined in accordance with paragraph 4, their respective installations and the level of support calculated in accordance with Article 9.	5. By ***30 June 2027 and*** 30 June 2028, the Commission ***shall establish*** a list identifying all the applicants ***that applied for support by 31 March 2027 and 31 March 2028, respectively,*** that meet the conditions as determined in accordance with paragraph 4, their respective installations and the level of support calculated in accordance with Article 9.

Amendment 64

Proposal for a regulation
Article 9 – paragraph 1

Text proposed by the Commission	*Amendment*
1. The ***competent authorities*** shall assess and calculate the amount of financial support to be provided to eligible operators, for the production of each of the goods listed in the Annex, based on the amount of free allocation phased out. That amount of allowances shall be calculated in accordance with Article 16(8) of Delegated Regulation (EU) 2019/331 and take into account the Decision the Commission has adopted in accordance with Article 23(4) of that Regulation. To obtain the financial value of the support, the amount of free allowances shall be adjusted to the share of production (in volume) of goods listed in the Annex, and multiplied with the annual average of the closing prices of EU ETS allowances on the common auction platform ***in 2026 and 2027,*** in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830.	1. The ***Commission*** shall assess and calculate the amount of financial support to be provided to eligible operators, for the production of each of the ***exported*** goods listed in the Annex, based on the amount of free allocation phased out***, in a transparent manner***. That amount of allowances shall be calculated in accordance with Article 16(8) of Delegated Regulation (EU) 2019/331 and take into account the Decision the Commission has adopted in accordance with Article 23(4) of that Regulation. To obtain the financial value of the support, the amount of free allowances shall be adjusted to the share of production (in volume) of goods listed in the Annex ***that has been exported to third-country markets***, and multiplied with the annual average of the closing prices of EU ETS allowances on the common auction platform ***for the reference period for which an application for support has been submitted in accordance with Article 8(1) of this Regulation and*** in accordance with the procedures laid down in Delegated Regulation (EU) 2023/2830.

Amendment 65

Proposal for a regulation
Article 9 – paragraph 1 a (new)

Text proposed by the Commission	*Amendment*
	1a. The Commission shall assess and calculate the amount of financial support to be provided to eligible downstream operators for the production of each exported good listed in the Annex, based on:
	(a) the volume of those goods exported;
	(b) the CO2 content of the CBAM-covered inputs or precursors used to produce those goods; and
	(c) the annual average price of CBAM certificates for the reference period, as calculated pursuant to Article 22 of Regulation (EU) 2023/956 and the implementing acts adopted pursuant to paragraph 1b of this Article, taking into account the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31 of Regulation (EU) 2023/956.

Amendment 66

Proposal for a regulation
Article 9 – paragraph 1 b (new)

Text proposed by the Commission	*Amendment*
	1b. The Commission shall, by means of implementing acts, specify the methodology for determining the CO2 content of inputs, the annual average price of CBAM certificates calculated as the weekly

	average prices of CBAM certificates published pursuant to Article 22 of Regulation (EU) 2023/956, and the parameters used for that calculation.

Amendment 67

Proposal for a regulation
Article 9 – paragraph 1 c (new)

Text proposed by the Commission	*Amendment*
	1c. Pursuant to paragraphs 1, 1a and 1b, when calculating the level of financial support, the Commission shall take into account, to the extent possible, the competitiveness risk faced by the goods in the country destination due to differences in carbon-pricing schemes and equivalent regulatory constraints on industrial emissions between that destination and the Union, notably by establishing a methodology based on public and objective indicators.

Amendment 68

Proposal for a regulation
Article 10 – paragraph 1 – introductory part

Text proposed by the Commission	*Amendment*
1. Upon ***receipt of*** the list referred to in Article 8(5), the Commission shall perform the following actions:	1. Upon ***establishing*** the list referred to in Article 8(5), the Commission shall perform the following actions:

Amendment 69

Proposal for a regulation
Article 10 – paragraph 1 – point a

Text proposed by the Commission	*Amendment*
(a) review the calculation performed ***by the competent authorities*** pursuant to Article 9(1);	(a) review the calculation performed pursuant to Article 9(1)***, (1a), (1b) and (1c)***;

Amendment 70

Proposal for a regulation
Article 10 – paragraph 1 – point b

Text proposed by the Commission	*Amendment*
(b) assess the inclusion of each operator ***and*** installation in the list;	(b) assess the inclusion of each operator***,*** installation ***and downstream operator*** in the list;

Amendment 71

Proposal for a regulation
Article 10 – paragraph 3

Text proposed by the Commission	*Amendment*
3. Based on its assessment in accordance with paragraph 1, the Commission shall adopt an implementing decision on the financial support to the operators upon availability of the resources of the Fund. That decision shall constitute a financing decision within the meaning of Article 110 of Regulation (EU, Euratom) 2024/2509. The notification of that decision to the competent authority concerned shall constitute an individual legal commitment within the meaning of Regulation (EU, Euratom) 2024/2509.	3. Based on its assessment in accordance with paragraph 1, the Commission shall adopt an implementing decision ***by 31 December 2027 for the lists received by 30 June 2027 and by 31 December 2028 for the lists received by 30 June 2028*** on the financial support to the ***operators, including downstream*** operators***,*** upon availability of the resources of the Fund. That decision shall constitute a financing decision within the meaning of Article 110 of Regulation (EU, Euratom) 2024/2509. The notification of that decision to the competent authority concerned shall

	constitute an individual legal commitment within the meaning of Regulation (EU, Euratom) 2024/2509.

Amendment 72

Proposal for a regulation
Article 10 – paragraph 4

Text proposed by the Commission	*Amendment*
4. The decision referred to in paragraph 3 shall set out the total amount to be transferred to the respective Member State, the list of the final beneficiaries of financial support and the amount for each recipient.	4. The decision referred to in paragraph 3 shall ***be publicly available and*** set out the total amount to be transferred to the respective Member State, the list of the final beneficiaries of financial support and the amount for each recipient***, and information on how the beneficiaries meet the conditions set out in Article 7***.

Amendment 73

Proposal for a regulation
Article 11 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Following the adoption of the decision referred to in Article 10(3), the Commission shall disburse the total amount set out in that decision to the competent authorities. By derogation from Article 196(3) of Regulation (EU, Euratom) 2024/2509, the Commission may also pay support with respect to investments and productions even if already completed.	1. ***Within one month*** following the adoption of the decision referred to in Article 10(3), the Commission shall disburse the total amount set out in that decision to the ***relevant*** competent authorities. By derogation from Article 196(3) of Regulation (EU, Euratom) 2024/2509, the Commission may also pay support with respect to investments and productions even if already completed.

Amendment 74

Proposal for a regulation
Article 11 – paragraph 2

Text proposed by the Commission	*Amendment*
2. Within one month upon receipt of the funding from the Commission and at the latest on 31 December ***2029, the*** competent authorities shall disburse the financial support awarded by the Commission under the decisions referred to in Article 10(3) to the final beneficiaries and shall inform the Commission immediately after the disbursements are made.	2. Within one month upon receipt of the funding from the Commission and at the latest on 31 ***March 2028 for the implementing decisions referred to in Article 10(3) adopted by 31*** December ***2027 and on 31 March 2029 for the implementing decisions referred to in Article 10(3) adopted by 31 December 2028, the relevant*** competent authorities shall disburse the financial support awarded by the Commission under the decisions referred to in Article 10(3) to the final beneficiaries and shall inform the Commission immediately after the disbursements are made.

Amendment 75

Proposal for a regulation
Article 12 – paragraph 1

Text proposed by the Commission	*Amendment*
1. Member States, as beneficiaries of funds under the Fund, shall take all the appropriate measures to protect the financial interests of the Union and to ensure that the use of the financial allocations complies with applicable Union and national law, in particular regarding the prevention, detection and tackling of fraud, corruption, conflicts of interests and all other irregularities affecting the financial interests of	1. Member States, as beneficiaries of funds under the Fund, ***and relevant competent authorities*** shall take all the appropriate measures to protect the financial interests of the Union and to ensure that the use of the financial allocations complies with applicable Union and national law, in particular regarding the prevention, detection and tackling of fraud, corruption, conflicts of interests and all other irregularities

the Union. To that effect, Member States shall take any necessary measures for the recovery of amounts wrongly paid. Member States shall rely on their national budget management, control and recovery systems.	affecting the financial interests of the Union. To that effect, Member States shall take any necessary measures ***to prevent wrongful payouts and*** for the recovery of amounts wrongly paid. Member States shall rely on their national budget management, control and recovery systems.

Amendment 76

Proposal for a regulation
Article 12 – paragraph 2 – point a

Text proposed by the Commission	*Amendment*
(a) that Member States take appropriate measures to prevent, detect and tackle fraud, corruption, conflicts of interests and all other irregularities affecting the financial interest of the Union within the meaning of Article 61 of Regulation (EU, Euratom) 2024/2509 and to take legal action to recover funds that have been unduly spent or misappropriated;	(a) that Member States take appropriate measures to prevent, detect and tackle fraud, corruption, conflicts of interests***, non-compliance*** and all other irregularities affecting the financial interest of the Union within the meaning of Article 61 of Regulation (EU, Euratom) 2024/2509 and to take legal action to recover funds that have been unduly spent or misappropriated; ***the Commission, with support of the Member State relevant competent authorities, shall verify that the final beneficiaries have used the financial support to carry out the investments and that they have complied with the conditions referred to in Article 7;***

Amendment 77

Proposal for a regulation
Article 12 – paragraph 2 – point e

Text proposed by the Commission	*Amendment*
(e) to expressly authorise that the Commission has the right to reduce the financial support under the Fund proportionately and recover any amount due to the Union budget, in cases of fraud, corruption, conflict of interests or any other irregularity affecting the financial interests of the Union.	(e) to expressly authorise that the Commission has the right to reduce the financial support under the Fund proportionately and recover any amount due to the Union budget, in cases of fraud, corruption, conflict of interests***, non-compliance*** or any other irregularity affecting the financial interests of the Union.

Amendment 78

Proposal for a regulation
Annex – table – Aluminium

Aluminium	
Text proposed by the Commission	
CN code	Description
760691 00	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)
…	…
Amendment	
Aluminium	
CN code	Description
760691 00	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)
…	…
760110 10	***Aluminium slabs, not alloyed, unwrought***
760511 00	***Non-alloy aluminium wire***
760521	***Wire of aluminium alloys, with a maximum cross-***

00	***sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)***
760529 00	***Wire, of aluminium alloys, having a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)***
760611 50	***Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, square or rectangular, painted, varnished or coated with plastics (excl. Aluminium Composite Panel)***
760711 90	***Aluminium foil, not backed, rolled but not further worked, of a thickness of >= 0,021 mm but <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as Christmas tree decorating material)***
760720 99	***Aluminium foil, backed, of a thickness (excl. any backing) of >= 0,021 mm but <= 0,2 mm (excl. stamping foils of heading 3212, foil made up as Christmas tree decorating material, and Aluminium Composite Panel)***
760820 89	***Tubes and pipes of aluminium alloys (excl. such products welded or not further worked than extruded, and hollow profiles)***
760900 00	***Aluminium tube or pipe fittings "e.g., couplings, elbows, sleeves"***
761490 00	***Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)***
761691 00	***Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)***
761699 10	***Articles of aluminium, cast, n.e.s.***
761699 90	***Articles of aluminium, uncast, n.e.s.***

Amendment 79

Proposal for a regulation
Annex – table – Fertilisers

Text proposed by the Commission	
Fertilisers	
CN code	Description
283421 00	Nitrate of potassium
...	...

Amendment	
Fertilisers	
CN code	Description
283421 00	Nitrate of potassium
...	...
310230 90	***Ammonium nitrate, whether or not in aqueous solution***
310590 20	***Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, containing > 10% nitrogen by weight (excl. in tablets or similar forms, or in packages with a gross weight of <= 10 kg)***
310530 00	***Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)***
310520 90	***Mineral or chemical fertilisers containing nitrogen, phosphorus and potassium, with a nitrogen content <= 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)***
310221 00	***Ammonium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)***
310210 90	***Urea, whether or not in aqueous solution, containing <= 45% by weight of nitrogen on the dry anhydrous product (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of <= 10 kg)***

Amendment 80

Proposal for a regulation
Annex – table – Iron & Steel

Text proposed by the Commission	
Iron & Steel	
CN code	Description
260112 00	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)
…	…
Amendment	
Iron & Steel	
CN code	Description
260112 00	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)
…	…
732690 98	***Articles of iron or steel, n.e.s.***
731823 00	***Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)***
731815 82	***Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of < 800 MPa (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)***
731815 52	***Screws and bolts, of stainless steel "whether or not with their nuts and washers", with slotted or cross-recessed heads (excl. wood screws and self-tapping screws)***
731815 42	***Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of < 800 MPa (excl. screws and bolts for fixing railway track construction material)***
731814 99	***Self-tapping screws of iron or steel other than stainless (excl. spaced-thread screws and wood screws)***

731814 91	***Spaced-thread screws of iron or steel other than stainless***
731812 10	***Wood screws of stainless steel (excl. coach screws)***
731100 30	***Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure < 165 bar (excl. containers specifically constructed or equipped for one or more types of transport)***
731100 19	***Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure >= 165 bar, of a capacity > 50 l (excl. containers specifically constructed or equipped for one or more types of transport)***
730723 90	***Butt welding tube or pipe fittings of stainless steel (excl. cast products and elbows and bends)***
730669 90	***Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of iron or steel other than stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)***
730669 10	***Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of stainless steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)***
730531 00	***Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)***
730439 88	***Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, of an external diameter of > 406,4 mm (excl. cold-drawn or cold-rolled, of cast iron, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used in drilling for oil or gas and tubes, and gas pipes of subheading 73043950)***
730439	***Tubes, pipes and hollow profiles, seamless, of circular***

82	***cross-section, of iron or non-alloy steel, of an external diameter of <= 168,3 mm (excl. cold-drawn or cold-rolled, of cast iron, line pipe of a kind used for oil or gas pipelines, casing, tubing and drill pipe of a kind used in drilling for oil or gas and tubes, and gas pipes of subheading 73043950)***
730439 50	***Threaded or threadable tubes "gas pipe", seamless, of iron or non-alloy steel (excl. of cast iron)***
730431 20	***Precision tubes, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)***
730423 00	***Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of stainless steel or of cast iron)***
730210 50	***Rails of iron or steel, for railway or tramway track, new (excl. vignole rails, grooved rails, and current-conducting rails with parts of non-ferrous metal)***
730210 40	***Grooved rails of iron or steel, for railway or tramway track, new***
730210 28	***Vignole rails of iron or steel, for railway or tramway track, new, of a weight of < 36 kg/m***
730210 22	***Vignole rails of iron or steel, for railway or tramway track, new, of a weight of >= 36 kg/m***
722870 90	***Angles, shapes and sections of alloy steel other than stainless, n.e.s. (excl. products not further worked than hot-rolled, hot-drawn or extruded)***
722850 61	***Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of >= 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 72285040, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)***
722810 50	***Bars and rods of high-speed steel, forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)***
722540 12	***Flat-rolled products of tool steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils***

722300 99	***Wire of stainless steel, in coils, containing by weight < 2,5% nickel (excl. such products containing 13% to 25% chromium and 3,5% to 6% aluminium, and bars and rods)***
722300 19	***Wire of stainless steel, in coils, containing by weight >= 2,5% nickel (excl. such products containing 28% to 31% nickel and 20% to 22% chromium, and bars and rods)***
722300 11	***Wire of stainless steel, in coils, containing by weight 28% to 31% nickel and 20% to 22% chromium (excl. bars and rods)***
722219 10	***Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight >= 2,5% nickel (excl. such products of circular cross-section)***
722211 81	***Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight >= 2,5% nickel***
722211 19	***Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section of a diameter of >= 800 mm, containing by weight < 2,5% nickel***
722100 90	***Bars and rods of stainless steel, hot-rolled, in irregularly wound coils, containing by weight < 2,5% nickel***
722090 80	***Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, non-perforated***
722020 49	***Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 0,35 mm but < 3 mm, and containing by weight < 2,5% nickel***
722020 41	***Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 0,35 mm but < 3 mm, and containing by weight >= 2,5% nickel***
722020 29	***Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of >= 3 mm and containing by weight < 2,5% nickel***
721922	***Flat-rolled products of stainless steel, of a width of >=***

10	***600 mm, not further worked than hot-rolled, not in coils, of a thickness of >= 4,75 mm but <= 10 mm, containing by weight >= 2,5% nickel***
721899 80	***Semi-finished products of stainless steel, forged (excl. products of square or rectangular cross-section)***
721633 90	***H sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 180 mm***
721632 99	***I sections of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm (excl. 72163291)***
721632 91	***I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height > 220 mm***
721632 11	***I sections with parallel flange faces, of iron or non-alloy steel, simply hot-rolled, hot-drawn or extruded, of a height >= 80 mm but <= 220 mm***
721590 00	***Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.***
721320 00	***Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)***
721250 69	***Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)***
721250 30	***Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium or nickel***
721220 00	***Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc***
721090 80	***Flat-rolled products of iron or non-alloy steel, hot-rolled or cold-rolled "cold-reduced", of a width of >= 600 mm, plated or coated (excl. plated or coated with thin, lead "incl. terne-plate", zinc, aluminium, chromium, chromium oxides, plastics, platinum, painted or varnished, clad and tinned and printed)***
720927 90	***Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a***

	thickness of >= 0,5 mm but <= 1 mm (excl. electrical)
720925 00	***Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of >= 3 mm***
720918 99	***Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of < 0,35 mm (excl. electrical)***
720853 10	***Flat-rolled products of iron or non-alloy steel, of a width of <= 1.250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of >= 4 mm but < 4,75 mm, without patterns in relief***
720852 10	***Flat-rolled products of iron or non-alloy steel, of a width of <= 1.250 mm, not in coils, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a thickness of >= 4,75 mm but <= 10 mm, without patterns in relief***
720712 90	***Semi-finished products of iron or non-alloy steel, containing by weight < 0,25% carbon, of rectangular "other than square" cross-section, the width >= twice the thickness, forged***
720510 00	***Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)***

Amendment 81

Proposal for a regulation
Annex – table – Cereals (new)

Text proposed by the Commission	
Amendment	
Cereals	
CN code	***Description***
100199 00	***Wheat and meslin, other than durum wheat, other than seed***
100119 00	***Durum wheat, other than seed***

100390 00	***Barley, other than seed***

Amendment 82

Proposal for a regulation
Annex – table – Cement (new)

Text proposed by the Commission	
Amendment	
Cement	
CN code	***Description***
252310 00	***Cement clinkers***
252321 00	***White Portland cement, whether or not artificially coloured***
252329 00	***Portland cement (excl. white, whether or not artificially coloured***
252330 00	***Aluminous cement***
252390 00	***Cement, whether or not coloured (excl. Portland cement and aluminous cement)***
252390 00	***Other hydraulic cements***