


Basic information	
<b>2025/0039(COD)</b> COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Awaiting committee decision
Carbon Border Adjustment Mechanism: simplification and strengthening	
Amending Regulation 2023/956 <a href="#">2021/0214(COD)</a>  <b>Subject</b>  2.10.01 Customs union, tax and duty-free, Community transit 3.70.02 Atmospheric pollution, motor vehicle pollution 3.70.03 Climate policy, climate change, ozone layer 3.70.15 Environmental taxation 6.20 Common commercial policy in general	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	ENVI	Environment, Climate and Food Safety	Chair on behalf of committee DECARO Antonio (S&D)	10/03/2025
	Committee for opinion		Rapporteur for opinion	Appointed
	INTA	International Trade	KARLSBRO Karin (Renew)	19/03/2025
	ITRE	Industry, Research and Energy	TUREK Filip (Pfe)	25/03/2025
	Committee for budgetary assessment		Rapporteur for budgetary assessment	Appointed
	BUDG	Budgets	GÓMEZ LÓPEZ Sandra (S&D)	26/03/2025
	Council of the European Union			
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union		HOEKSTRA Wopke	
European Economic and Social Committee				
European Committee of the Regions				

Key events			
Date	Event	Reference	Summary

26/02/2025	Legislative proposal published	COM(2025)0087 	Summary
31/03/2025	Committee referral announced in Parliament, 1st reading		

#### Forecasts

21/05/2025	Indicative plenary sitting date, 1st reading
------------	--

#### Technical information



Procedure reference	2025/0039(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
	Amending Regulation 2023/956 <a href="#">2021/0214(COD)</a>
Legal basis	Rules of Procedure EP 58 Treaty on the Functioning of the EU TFEU 192-p1
Mandatory consultation of other institutions	<a href="#">European Economic and Social Committee</a> <a href="#">European Committee of the Regions</a>
Stage reached in procedure	Awaiting committee decision
Committee dossier	ENVI/10/02269

#### Documentation gateway

##### European Parliament

Document type	Committee	Reference	Date	Summary
Amendments tabled in committee		<a href="#">PE771.958</a>	08/04/2025	

##### European Commission

Document type	Reference	Date	Summary
Legislative proposal	<a href="#">COM(2025)0087</a> 	26/02/2025	<a href="#">Summary</a>
Document attached to the procedure	<a href="#">SWD(2025)0058</a> 	27/02/2025	

## Meetings with interest representatives published in line with the Rules of Procedure

### Rapporteurs, Shadow Rapporteurs and Committee Chairs

Name	Role	Committee	Date	Interest representatives
<a href="#">CHAHIM Mohammed</a>	Shadow rapporteur	<a href="#">ENVI</a>	16/04/2025	POSCO Co., Ltd
<a href="#">BOYLAN Lynn</a>	Shadow rapporteur for opinion	<a href="#">INTA</a>	11/04/2025	National Gird England and Wales
<a href="#">TUREK Filip</a>	Shadow rapporteur	<a href="#">ENVI</a>	10/04/2025	Emerson Electric Co.

VONDRA Alexandr	Shadow rapporteur	ENVI	04/04/2025	European Association of Mining Industries, Metal Ores & Industrial Minerals
TOBÉ Tomas	Shadow rapporteur for opinion	ITRE	28/03/2025	BUSINESSEUROPE
TUREK Filip	Rapporteur for opinion	ITRE	28/03/2025	Confederazione Nazionale dell'Artigianato e della Piccola e Media Impresa
TOVAGLIERI Isabella	Shadow rapporteur for opinion	INTA	28/03/2025	CNA
TOBÉ Tomas	Shadow rapporteur for opinion	ITRE	27/03/2025	Confederation of Swedish Enterprise
TOBÉ Tomas	Shadow rapporteur for opinion	ITRE	27/03/2025	Jernkontoret
TOVAGLIERI Isabella	Shadow rapporteur for opinion	INTA	27/03/2025	ANIMA CONFINDUSTRIA MECCANICA VARIA
TOVAGLIERI Isabella	Shadow rapporteur for opinion	INTA	27/03/2025	Confartigianato Imprese

## Carbon Border Adjustment Mechanism: simplification and strengthening

2025/0039(COD) - 26/02/2025 - Legislative proposal

**PURPOSE:** to simplify certain obligations and strengthen the carbon border adjustment mechanism (CBAM) that the Union has adopted to prevent the risk of carbon leakage and thereby reduce global carbon emissions.

**PROPOSED ACT:** Regulation of the European Parliament and of the Council.

**ROLE OF THE EUROPEAN PARLIAMENT:** the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

**BACKGROUND:** concerns have been raised by various companies and stakeholders about the administrative burden resulting from a number of EU acts, such as the Carbon Border Adjustment Mechanism (CBAM Regulation). Following up on the Draghi report on the future of European competitiveness, the Commission confirmed in its Communication 'A Compass for EU Competitiveness' that it would propose a first '**omnibus package on simplification**' that would include far-reaching simplification in the areas of sustainability disclosures in the financial services sector, sustainability due diligence and taxonomy. In its February 2025 Communication 'A Simpler, Faster Europe', the Commission set out the vision for an implementation and simplification agenda that delivers rapid and visible improvements for citizens and businesses on the ground.

This first omnibus package aims to eliminate overlapping and disproportionate regulations in the drive toward a sustainable transition, enhance EU companies' competitiveness and simplify EU investment programmes.

**CONTENT:** in light of the EU's increased climate ambitions, the introduction of a CBAM has the overarching objective of addressing climate change by reducing GHG emissions in the EU and globally. The amending proposal aims at **simplifying the compliance burden** on importers of CBAM goods and improving the functioning of CBAM.

More specifically, the Commission proposal contains two types of simplifications.

(1) **Importers of small quantities of CBAM goods**, which represent very small quantities of embedded emissions imported into the Union and in most cases correspond to SMEs and individuals, will be **exempt** from CBAM obligations. These are importers who import small quantities of CBAM goods, representing very small quantities of embedded emissions entering the Union from third countries. This works by introducing a new CBAM cumulative annual threshold of **50 tonnes** per importer, thus eliminating CBAM obligations for approximately 182 000 or 90% of importers, mostly SMEs, while still covering over 99% emissions in scope.

(2) **A set of simplifications for importers of CBAM goods above the threshold** to facilitate their compliance with the **reporting requirements**. In particular, the proposal simplifies and streamlines the authorisation procedure for national competent authorities and the Commission, the data collection processes from third country producers to authorised CBAM declarants, the calculation of embedded emissions for certain goods, the emission verification rules, the calculation of the authorised CBAM declarants' financial liability during the year of imports into the EU and the claim by authorised CBAM declarants for carbon prices paid in third countries where goods are produced.

This will be coupled with measures making CBAM more effective, by strengthening anti-abuse provisions and developing a joint anti-circumvention strategy together with national authorities.

Lastly, simplifying the mechanism will also be a key enabler for a potential future scope extension. In the second half of 2025, the Commission will present a comprehensive CBAM review report as provided in Article 30 of the CBAM regulation, which will pave the way for a potential extension of the CBAM scope.