

**Question for written answer E-004234/2025
to the Commission**
Rule 144
Magdalena Adamowicz (PPE)

Subject: Clarification on the rules for the functioning of the CBAM mechanism from 1 January 2026

Polish businesses in the industrial and construction sectors have raised several concerns about the practical operation of the Carbon Border Adjustment Mechanism (CBAM), which will be fully implemented from 1 January 2026.

Please answer the following questions to provide stability for these businesses to plan and properly prepare their procurement and logistics processes:

1. In what form and how often will importers be obliged to purchase CBAM certificates – before customs clearance or in a specified billing cycle, for example – and when will the Authorisation Management Module, which allows authorised CBAM declarant status to be received, be available in Poland?
2. Will the obligation to purchase certificates cover all imports of the goods covered from 1 January 2025, or will the obligation be introduced gradually?
3. How will the price of a CBAM certificate be set and will there be a mathematical formula or CO₂ emission allowance price referencing mechanism for the ETS market?

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