

**Question for written answer E-003443/2026
to the Commission**
Rule 144
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Subject: Impact of the planned extension of the Carbon Border Adjustment Mechanism (CBAM) on the competitiveness of European industry and SMEs

CBAM has been portrayed as an instrument designed to prevent carbon leakage and level the playing field between producers from the EU and third countries. At the same time, European industrial representatives are increasingly pointing out that the planned extension of CBAM's scope to downstream product groups may lead to higher operating costs, more red tape and a decline in the competitiveness of businesses operating within the single market.

Particular concerns are being raised by companies acting as links in complex European supply chains, which are warning of the risk of rising costs for components and semi-finished products used in manufacturing. This issue is also of significant importance to Poland, which is one of the largest producers of industrial goods in Central and Eastern Europe and a major exporter of steel, aluminium, automotive parts, machinery and household appliances. For many SMEs, additional reporting obligations could mean a significant increase in operating costs.

In light of the foregoing:

1. Has the Commission carried out an impact assessment of the planned extension of CBAM on the competitiveness of SMEs and on the functioning of European supply chains, particularly in countries such as Poland?
2. Does the Commission have any analyses at its disposal regarding the anticipated increase in administrative and production costs for enterprises covered by the extended scope of CBAM?
3. Is the Commission considering introducing simplifications or transitional periods for SMEs in order to reduce the risk of losing competitiveness vis-à-vis non-EU producers?

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