EN
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Answer given by Mr Hoekstra
on behalf of the European Commission
(8.12.2025)

The Carbon Border Adjustment Mechanism (CBAM) Regulation (EU) 2023/956 will fully apply from 1 January 2026.

The Commission is currently preparing the implementing acts for the post-transitional period of the CBAM, which will include the default values and the CBAM benchmarks. The Commission strives to ensure that the respective acts are adopted as soon as possible.

In order to adequately mirror the EU Emissions Trading System (ETS), the CBAM benchmarks will be based on the respective ETS benchmarks. The Commission expects that the updated ETS benchmarks for the period 2026-2030 will be adopted in early 2026. Given that CBAM benchmarks will be derived from these ETS benchmarks, the Commission expects that they will also be adopted in early 2026. Nevertheless, the Commission will provide before the end of the year additional guidance to stakeholders through provisional CBAM benchmarks.

Impact assessments are carried out for initiatives expected to have significant economic, social or environmental impacts or entailing significant spending and where the Commission has a choice between alternative policy options. Therefore, the Commission has not carried out an impact assessment on the potential risks of publishing the default values by the end of 2025 and of publishing the ETS and CBAM benchmarks in early 2026. During the period 2021 to 2025, the updated ETS benchmarks were equally only adopted in the first quarter of the period in which they applied.