

(English version)

**Question for written answer E-004234/25
to the Commission
Magdalena Adamowicz (PPE)
(28 October 2025)**

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?

Submitted: 28.10.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(6 January 2026)**

The Commission fully supports the objective of providing stability for businesses in the context of the implementation of the EU's Carbon Border Adjustment Mechanism (CBAM) in its definitive phase from 1 January 2026.

To this end, the Commission has adopted Implementing Regulation (EU) 2025/486 of 17 March 2025 laying down the conditions and procedures related to the status of authorised CBAM declarant and has made the Authorisation Management Module in the CBAM registry available as of 31 March 2025. Further procedures depend on national arrangements.

Authorised CBAM declarants will purchase CBAM certificates on the common central platform as from 1 February 2027. The obligation to buy CBAM certificates corresponds to the emissions embedded in the goods imported into the EU as from 1 January 2026.

The price of CBAM certificates will be calculated to reflect closely the prices of allowances auctioned in the Union's Emission Trading System (ETS).

For the emissions embedded in goods imported in 2026, the Commission will calculate the price of CBAM certificates on a quarterly basis (thus 4 prices in 2026). From 2027 onwards, the Commission will calculate the price of CBAM certificates based on a weekly average of ETS prices.

The Commission will store the CBAM certificates in an electronic format in the declarant's account in the CBAM registry. Declarants may buy CBAM certificates at any time, provided that they have on their account a number of CBAM certificates, at the end of each quarter, which corresponds to at least 50% of the embedded emissions in all goods they have imported into the EU since the beginning of the calendar year.
