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Answer given by Mr Hoekstra  
on behalf of the European Commission  
(5.1.2026)

The Commission fully supports the objective of providing stability for businesses in the context of the implementation of the Union's Carbon Border Adjustment Mechanism (CBAM). To this end, the Commission will adopt by the end of 2025 several implementing and delegated acts to implement CBAM's definitive phase from 1 January 2026. These will include the default values, benchmarks and the methodology to calculate the prices of CBAM certificates from 2026 onwards. For each quarter in 2026, the Commission will calculate and publish the prices of CBAM certificates which will apply to imports of CBAM goods into the Union. Therefore, importers will know the default values, benchmarks and applicable price of CBAM certificates as soon as possible during the year of imports, thus helping them manage their financial liability ahead of the sales of CBAM certificates which will only start on 1 February 2027. Finally, as a climate measure, the CBAM has been designed from the outset in full compatibility with the Union's legal obligations, including World Trade Organization (WTO) rules. The CBAM implementing rules will continue ensuring CBAM fully aligns with core principles such as non-discrimination, transparency, and proportionality by mirroring the EU Emissions Trading System.