

EN

E-004930/2025

Answer given by Mr Hoekstra
on behalf of the European Commission
(17.2.2026)

In December 2025, the Commission adopted the detailed rules for the definitive phase of the carbon border adjustment mechanism (CBAM)¹ including the methodology for calculating embedded emissions, default values and the rules for the free allocation adjustment. This allows the calculation of the CBAM obligation for imported fertilisers.

The CBAM Regulation² provides that the definitive phase of the CBAM commences on 1 January 2026. No postponement is foreseen. The price of CBAM certificates is derived from the quarterly price of allowances auctioned under the EU Emissions Trading System. To provide further clarity, the Commission will calculate and publish the quarterly price applying to the respective previous quarter as soon as possible.

The Commission is taking several steps to support farmers. Given the impact of high fertiliser prices, under CBAM, it has recently introduced a lower, 1% mark-up for the default values that may be used to calculate the CBAM obligation for fertilisers. The Commission is also suggesting a temporary suspension of the Most-Favoured-Nation tariff for ammonia, urea and other fertilisers, if needed, from countries other than Russia or Belarus.

Furthermore, in its legislative proposal amending the CBAM Regulation³, the Commission has included a measure that would allow for the temporary suspension of the application of CBAM for specific goods, as a safeguard in case of unforeseen circumstances⁴.

Lastly, the Commission is monitoring the availability and affordability of fertilisers in the EU through the Fertilisers Market Observatory and will, in the first half of 2026, propose an action plan for fertilisers⁵.

¹ See list under Implementing acts and related annexes: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-legislation-and-guidance_en.

² <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02023R0956-20251020>.

³ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025PC0989>.

⁴ Proposal for a Regulation of the European Parliament and the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures. COM(2025) 989 final. For more information, see <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025PC0989>.

⁵ RESourceEU Action Plan, COM(2025) 945 final, https://single-market-economy.ec.europa.eu/document/download/01c448d6-dc93-40d7-9afe-4c2af448d00c_en.