

(English version)

**Question for written answer E-005009/25
to the Commission
Daniel Buda (PPE)
(18 December 2025)**

Subject: CBAM and fertilisers

There is a serious risk that the EU has underestimated the real emissions attributable to imports from certain countries when calculating the new carbon tax (CBAM). The proposed default values are too low, making foreign products appear less polluting than they actually are, and reducing the effectiveness of the mechanism.

European industry has warned that importers will no longer have any incentive to report real emissions, hence distorting competition. Member States have already requested that the calculations be redone before the system enters into force on 1 January 2026 ⁽¹⁾.

What is more, European farmers are faced with highly-volatile fertiliser prices, exacerbated by the lack of predictability over the implementation of CBAM ⁽²⁾, although the Commission believes that fertiliser prices will not be affected.

1. How will the Commission ensure that the CBAM does not prejudice the competitiveness of European producers by allowing more-polluting goods from outside the EU to enter the market at artificially-reduced carbon costs?
2. Will the Commission revise these values as a matter of urgency to ensure a level playing field and the credibility of the EU's climate policy?
3. How can the Commission ensure that farmers do not incur additional costs, and what guarantees can it provide that the fertiliser market will remain functional, competitive and affordable so there is no impact on food security?

Submitted: 18.12.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(13 February 2026)**

Importers of goods covered by the carbon border adjustment mechanism (CBAM) will need to verify their actual emissions or report emissions based on default values which are increased by a mark-up. This ensures that embedded emissions are not underestimated and the use of actual emissions is incentivised. The default values will be revised by December 2027.

To account for the specific challenges that could result from high prices and elevated import dependency, the Commission has recently introduced a 1% mark-up for the default values for fertilisers which is lower than the mark-up applicable to other CBAM goods.

The Commission is also taking other measures. For instance, it will temporarily suspend the remaining most-favoured-nation tariffs on ammonia, urea and, where needed, certain other fertilisers from countries other than Russia or Belarus.

In addition, in the proposal for a revision of the CBAM Regulation adopted on 17 December 2025 ⁽¹⁾, the Commission included a provision which would allow for the temporary suspension of the application of CBAM to specific goods where serious and unforeseen circumstances could cause severe harm to the internal market.

Furthermore, in the first half of 2026 the Commission will propose an action plan for fertilisers ⁽²⁾.

¹ <https://www.politico.eu/article/eu-carbon-border-tax-goes-soft-dirty-chinese-imports-industry-warns/>

² <https://agrointel.ro/343577/preturi-la-ingrasaminte-in-decembrie-in-port-se-asteapta-scumpiri-mari-in-2026>

⁽¹⁾ Proposal amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025PC0989>.

⁽²⁾ RESourceEU Action Plan, COM(2025) 945 final, https://single-market-economy.ec.europa.eu/document/download/01c448d6-dc93-40d7-9afe-4c2af448d00c_en.