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Answer given by Mr Hoekstra
on behalf of the European Commission
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The Commission adopted the implementing rules on the calculation of embedded emissions as well as on their verification and the accreditation of verifiers in end-2025. In accordance with Regulation (EU) 2023/956, Member States' national accreditation bodies need to accredit legal persons to be Carbon Border Adjustment Mechanism (CBAM) verifiers.

The Commission is in regular contact with national accreditation bodies (NABs) as well as with the European cooperation for Accreditation (EA). 20 NABs have already indicated that they would provide CBAM accreditation services and some have opened applications for verifiers that are already accredited under the EU Emission Trading System in April 2026. The Commission is organising webinars as well as preparing a guidance document and a survey for interested applicants.

Enabling authorised CBAM declarants to declare embedded emissions also on the basis of actual values – and not only on default values – is a priority of the Commission and it will follow the matter closely. It is important to ensure that there will be sufficient verification capacity in time for the submission of the first CBAM declarations by 30 September 2027. Importers of CBAM goods should ensure that third-country suppliers monitor and calculate embedded emissions in accordance with the CBAM Regulation.

The mark-up on the default values is gradually phased in, from 2026 onwards. This applies for all the CBAM sectors except the fertilisers, for which the mark-up is kept lower, at 1%.