

(English version)

**Question for written answer E-001598/26
to the Commission
Željana Zovko (PPE)
(20 April 2026)**

Subject: Application of the Carbon Border Adjustment Mechanism in candidate countries

In the context of discussions concerning the implementation and revision of the Carbon Border Adjustment Mechanism (CBAM), a stronger and more targeted focus is needed on candidate countries whose energy systems and regulatory frameworks are still in transition.

In this regard:

1. What is the Commission's assessment of the need to take better account of the particular circumstances that candidate countries face in implementing CBAM, particularly in the energy sector, where the absence of monitoring, reporting and verification (MRV) systems and carbon pricing are leading to a change in assigned emission values?
2. What measures is it planning to take to ensure that generators that rely mainly on renewable sources are not disproportionately penalised for the lack of regulatory capacity at national level?
3. How does it intend to better align CBAM implementation with the goal of supporting decarbonisation in the EU's neighbourhood, in order to recognise and incentivise clean energy producers, rather than discouraging them?

Submitted: 20.4.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(9 July 2026)**

The Carbon Border Adjustment Mechanism ⁽¹⁾ (CBAM) is an environmental measure designed to fully reflect the EU Emissions Trading System ⁽²⁾ (ETS). The adjustment is calculated on the basis of the emissions from industrial installations in third countries on a non-discriminatory basis.

With respect to monitoring, reporting and verification (MRV), the CBAM does not rely on the existence of a national MRV system in third countries.

The Commission is working closely with Member States to build up verification capacity and ensure that a sufficient number of accredited verifiers is available to verify actual emissions, including those of generators of renewable electricity.

22 national accreditation bodies in Member States have already indicated their availability to provide accreditation services ⁽³⁾. The first accreditations are expected to be granted in September 2026, well ahead of the first deadline for submitting CBAM declarations by the end of September 2027.

In December 2025, the Commission proposed amending the rules for electricity ⁽⁴⁾, ⁽⁵⁾ as a CBAM good with the aim of further incentivising decarbonisation of the electricity grid in the EU's neighbourhood.

First, the Commission suggested modifying the methodology used to derive default values, so as to reflect the average emission intensity of all electricity sources, including renewables.

This would, on average, result in a reduction of the default value by 30% per country. Secondly, the proposal simplifies and clarifies the conditions for using actual values, in order to facilitate the declaration of actual emissions.

⁽¹⁾ https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en.

⁽²⁾ https://climate.ec.europa.eu/eu-action/carbon-markets/eu-emissions-trading-system-eu-ets_en.

⁽³⁾ European Accreditation directory of national accreditation bodies that intend to offer accreditation of verifiers for EU CBAM, 18 March 2026, <https://european-accreditation.org/national-accreditation-bodies-that-intend-to-offer-accreditation-of-verifiers-for-eu-cbam/>, <https://european-accreditation.org/wp-content/uploads/2026/03/EA-NABs-EU-CBAM.pdf>.

⁽⁴⁾ https://ec.europa.eu/commission/presscorner/detail/en/ip_25_3088.

⁽⁵⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025PC0989>.