

EN

P-000326/2026

Answer given by Mr Hoekstra
on behalf of the European Commission
(5.3.2026)

Regulation (EU) 2025/2083¹ introduced the 50 tonnes de minimis threshold as a major simplification measure for the Carbon Border Adjustment Mechanism (CBAM). Its introduction will allow to exempt 90% of importers, mostly small and medium-sized enterprises, from unnecessary compliance costs, while keeping more than 99% of emissions in the scope of CBAM.

It should be noted that the introduced de minimis threshold is an annual cumulative threshold which applies to cumulative imports over a calendar year, not to single consignments.

Based on customs import data from the surveillance system, the Commission is continuously monitoring the situation to ensure that the de-minimis threshold is not used for circumvention. The risk that the Honourable Member is referring to is therefore being closely monitored.

Moreover, the CBAM regulation includes several safeguards:

Firstly, the Commission is tasked by the CBAM regulation to carry out an annual assessment, based on the latest trade and emissions data, to check that in the past 12 months, the 50 tonnes threshold allowed to capture more than 99% of emissions. Whenever this is not the case, the threshold will be updated for the following year.

Secondly, a review clause foresees that the Commission should assess the robustness of the de minimis threshold by 2027 in a report to the European Parliament and Council.

¹ <https://eur-lex.europa.eu/eli/reg/2025/2083/oj>.