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Answer given by Mr Hoekstra
on behalf of the European Commission
(21.8.2026)

On 17 December 2025 the Commission adopted a legislative proposal to amend the Regulation of the Carbon Border Adjustment Mechanism (CBAM)¹. The proposal includes, inter alia, a list of Combined Nomenclature (CN) codes of downstream codes to be brought into CBAM's scope² as of 1 January 2028.

The legislative proposal does not provide for a retroactive application of the CBAM to downstream goods. Such a retroactive application would create legal and operational challenges. The actual embedded emissions of an installation are monitored on the basis of the calendar year, and many of the goods subject to the first CBAM declaration covering the year 2026 have already been imported. Moreover, it will require time to adjust the CBAM methodology for downstream goods and to make the system ready for application by 1 January 2028.

The Commission proposal is currently under discussion by the co-legislators, the Council and the European Parliament. The outcome of these discussions will determine the list of downstream goods to be added to the scope of the CBAM and entry into application.

¹ COM(2025) 989, Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2023/956 as regards the extension of its scope to downstream goods and anti-circumvention measures, 2025/0419 (COD).

² See Annex I of the proposal. The proposal includes 180 CN codes, and among them all CN codes belonging to the harmonized system heading 7317. The products of the 7317 family are CN 73170020 nails of iron or steel wire, in strips or coils; CN 73170060 nails, tacks, corrugated nails, staples and similar articles, of iron or steel wire (excl. nails in strips or coils, and staples in strips); CN 73170080 nails, tacks, drawing pins, corrugated nails, staples and similar articles, of iron or steel (excl. cold-pressed from wire, and staples in strips).