

# CBAM in Force: Why Swiss companies must act now

## CBAM 2026: Which Swiss companies need to act now

As of 1 January 2026, the European Union's Carbon Border Adjustment Mechanism (CBAM) is fully in force. Discussions to date have focused primarily on new reporting obligations and Omnibus simplifications, such as the mass threshold of 50 tonnes (the minimum quantity below which simplified rules are intended to apply). Today, however, Swiss companies face a far more practical question:

Does our existing supply and import structure still work under the CBAM regime?

The companies most affected are Swiss businesses whose CBAM goods are imported into the EU from third countries. The goods currently covered include iron and steel, aluminium, cement, fertilisers, electricity and hydrogen. Goods with proven non-preferential origin in Switzerland, Liechtenstein, Norway or Iceland continue to be exempt from CBAM.

## The indirect customs representative becomes a key factor

The most pressing need for action currently lies in organising imports into the EU, not yet in data collection or the subsequent purchase of CBAM certificates. Companies acting as importers of CBAM goods are generally required to have an authorised CBAM declarant in place for the import. Swiss companies cannot take on this role themselves, as they lack EU residency. They are therefore dependent on an EU-based indirect customs representative who is also willing to assume the role of authorised CBAM declarant.

Particular attention is required in the following import scenarios:

- DDP deliveries (Delivered Duty Paid)
- Transfer of own goods to EU distribution warehouses
- Contract manufacturing deliveries
- Comparable import structures with a de facto importer role

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Companies in these situations should review their structures as a matter of urgency. Without an appropriate solution, existing delivery models may give rise to significant operational challenges. Responsibilities, liability issues, data supply obligations and cost allocation must all be addressed contractually.

Companies should also assess whether their CBAM exposure can be reduced through adjustments to their supply and import structures, for example by:

- Involving an EU group company as importer or authorised CBAM declarant
- Adjusting existing delivery terms (e.g. moving away from DDP deliveries)
- Sourcing goods of EFTA or EU origin
- Adapting manufacturing processes

While CBAM impacts cannot always be avoided entirely, they can in many cases be reduced.

**Origin of Goods is gaining importance**

Many companies are focusing on emissions data. In practice, however, it is often the origin of the goods, alongside the customs tariff number, that determines whether CBAM applies at all.

For CBAM purposes, the non-preferential origin under EU customs law is generally decisive. Simply importing or storing goods in Switzerland is not sufficient to establish Swiss origin. However, depending on the circumstances, processing carried out in Switzerland may result in goods being excluded from the scope of CBAM.

Companies should therefore review the origin status of their CBAM goods and ensure that the necessary evidence is in place.

**Emissions data is becoming a competitive factor**

Even companies that do not act as importers themselves are increasingly being confronted with CBAM. EU customers will require emissions data, proof of origin and information on manufacturing facilities in order to fulfil their own CBAM obligations. Companies should therefore clarify with their suppliers now whether the required data is available and at what level of quality it can be provided.

Particular attention should be paid to the choice between default values and actual emissions values. While default values are easier to apply, the applicable surcharges may result in higher CBAM costs than the use of verified actual emissions values. Actual emissions values are worthwhile when the savings on CBAM certificates exceed the costs of sourcing, managing and verifying the data. Each company must assess this based on its own specific circumstances.

**Planning ahead for financial impact**

From February 2027, CBAM certificates will go on sale. The associated costs will vary considerably depending on the product, supply chain and emissions intensity.

Companies should act now to:

- Analyse and quantify potential CBAM costs per product
- Review existing pricing arrangements
- Address cost pass-through mechanisms contractually
- Budget for compliance and certificate purchases

An early assessment of CBAM costs creates transparency, reduces financial risk and strengthens planning certainty from 2027 onwards.

**What Swiss companies should do now**

CBAM is in force. Companies are advised to assess their exposure without delay and to establish the necessary processes and structures. Key priorities include:

- Analysing CBAM impact based on customs tariff number, origin of goods and delivery terms
- Clarifying the role of the indirect customs representative and securing an authorised CBAM declarant
- Reviewing alternative sourcing, supply and import structures, including contractual arrangements for responsibilities and costs
- Establishing a process for emissions and origin data
- Assessing and budgeting for financial impacts

Act now: CBAM requires concrete measures today.

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