

Simplification Measures for the Carbon Border Adjustment Mechanism (CBAM)

With the publication in the Official Journal of the European Union, simplification measures for the Carbon Border Adjustment Mechanism (CBAM) will enter into force on 1 January 2026. The main objective of this package is to reduce the regulatory and administrative burden as well as the costs incurred by companies affected by CBAM reporting obligations. In particular, small and medium-sized enterprises (SMEs) had to bear a disproportionately high additional workload in relation to the quantities of reportable goods they import in order to comply with the CBAM requirements.

The following simplifications will be implemented, among others:

- **Introduction of a mass-based threshold:** Importers of goods listed in Annex I of the CBAM Regulation who import less than 50 tonnes per year of goods from the sectors iron and steel, aluminium, fertilisers, and cement into the European Union are exempt from the reporting obligations (de minimis rule). The threshold applies to the total net mass of all CBAM goods, aggregated per importer and calendar year. This rule does not apply to the import of electricity and hydrogen.
- **Authorisation:** Importers who import more than 50 tonnes of CBAM goods must apply for authorised CBAM declarant status — and must do so before the mass-based threshold is exceeded. Companies not established in the European Union will still be required to appoint an indirect customs representative to act as the authorised CBAM declarant and fulfil reporting obligations on their behalf.
- **CBAM declaration:** The first annual declaration for imports made in 2026 must be submitted no later than 30 September 2027 (instead of the originally planned 31 May 2027).
- **Embedded emissions:** Authorised CBAM declarants may choose to use either actual emission values or the default values published by the European Commission (per good, according to Annex I of the CBAM Regulation and per exporting country) for their reporting. If actual emission values are used, they must be verified by an

accredited verifier before the CBAM declaration is submitted.

- **Carbon price in third countries:** During the transitional phase, reporting companies often lacked reliable information on the actual carbon price paid in the country of origin or export. In the future, authorised CBAM declarants will be allowed to apply standard CO_2 prices for the respective country in order to reduce the number of CBAM certificates they must surrender. From 2027 onwards, the European Commission will be authorised to establish such standard values for certain countries, provided that a legally established carbon pricing system exists there.
- **Sale of CBAM certificates:** As of 1 February 2027, Member States will sell CBAM certificates for embedded emissions via a centralised platform. The authorised CBAM declarant must ensure that the number of CBAM certificates in their CBAM Registry account covers at least 50% of the embedded emissions of all CBAM goods imported during each quarter (previously, this quota was 80%).
- **Use of service providers:** Authorised CBAM declarants may appoint third parties established in the EU to prepare and submit the CBAM declaration on their behalf. However, the responsibility remains with the authorised CBAM declarant. This measure aims to provide companies with greater flexibility.

The above provisions also apply to Swiss companies that import CBAM goods from third countries into the European Union (exception: goods with non-preferential origin in an EFTA country). Companies are therefore advised to analyse their individual situation in light of the upcoming CBAM obligations and to assess how they may benefit from the new simplifications. At the same time, it is essential to establish a clear CBAM governance structure with defined responsibilities. An internal monitoring process helps to continuously track import volumes, emission data, and thresholds, ensuring data quality and traceability. Moreover, companies should understand the financial implications of the new regulations. Identifying synergies with other sustainability and reporting obligations can help reduce administrative effort and pool resources effectively.

If you have any questions on this subject, please contact your Tax Partner representative or the authors:



Laurent Lattmann
Partner
laurent.lattmann@taxpartner.ch
044 215 77 21



Oliver Hulliger
Senior Advisor
oliver.hulliger@taxpartner.ch
044 215 77 76

Publication date: 20.10.2025