

# CBAM Compliance Checklist

Six readiness steps for exporters of cement, iron and steel, aluminium, fertilisers, electricity and hydrogen, and for the European Union importers who declare them, under the definitive Carbon Border Adjustment Mechanism regime.

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## The six readiness steps

A precise check of each product against the Annex I code list is the first step of every CBAM readiness review. Figures reflect the definitive regime as amended by Regulation (EU) 2025/2083.

### 01 Identify covered goods

Classify every export line against Annex I of Regulation (EU) 2023/956 by combined nomenclature (CN) code. Coverage follows the CN code, not the trade name. The six groups are cement, iron and steel, aluminium, fertilisers, electricity and hydrogen.

CN CHECK · ANNEX I

### 02 Map embedded emissions

Define the installation and process system boundary, then gather production and activity data covering fuels, raw materials, electricity and process emissions. Embedded emissions are expressed in tonnes of carbon dioxide equivalent.

SYSTEM BOUNDARY · TCO<sub>2</sub>E

### 03 Choose the MRV method

Fix the monitoring approach before any data work: a calculation-based approach (activity data multiplied by factors, with a mass-balance option) or a measurement-based approach (continuous emission monitoring).

Actual data is required from 1 August 2024.

CALCULATION OR MEASUREMENT

## 04 **Track the key dates**

The definitive regime applies from 1 January 2026. Certificate sales open on 1 February 2027, and the first annual declaration covering 2026 imports is due by 30 September 2027. The payable share rises from 2.5 percent in 2026 to 100 percent in 2034.

1 JAN 2026 · 30 SEP 2027

## 05 **Appoint or authorise the declarant**

Covered goods enter the European Union only through an authorised CBAM declarant. The authorisation application window closed on 31 March 2026, with provisional continuation for pending applicants. An Indian installation may register voluntarily in the CBAM registry and share verified data.

AUTHORISED DECLARANT

## 06 **File the declaration**

Verify the embedded emissions, share them through the central CBAM registry, file the annual declaration and surrender CBAM certificates on the payable share, priced off the EU ETS, with any carbon price already paid at origin deducted where recognised.

VERIFY · DECLARE · SURRENDER

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A readiness review applies these steps to a specific trade. Estimate certificate exposure with the CBAM cost calculator at [greensutra.in/cbam-cost-calculator/](https://greensutra.in/cbam-cost-calculator/), or open a structured brief at [greensutra.in/cbam-discovery/](https://greensutra.in/cbam-discovery/).

Primary sources: Regulation (EU) 2023/956 (CBAM), Regulation (EU) 2025/2083 (Omnibus I), European Commission, Taxation and Customs Union. This checklist is informational and is not legal advice.