BELLONA EUROPA

# CONSULTATION RESPONSE

August 2025

## CBAM - downstream extension, additional anti-circumvention measures and rules for the electricity sector

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# Carbon Border Adjustment Mechanism – downstream extension, additional anti-circumvention measures and rules for the electricity sector

Fields marked with * are mandatory.

## Introduction

The EU's Carbon Border Adjustment Mechanism (CBAM) is the EU's tool to put a fair price on the carbon emitted during the production of carbon intensive goods that enter the EU, and to encourage cleaner industrial production in non-EU countries. It aims to prevent carbon leakage, which occurs if, for reasons of costs related to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions.

CBAM targets the embedded carbon emissions of products imported into the EU in specific sectors that are within the scope of the EU Emissions Trading System (ETS) and the most at risk of carbon leakage. These are: cement, iron and steel, aluminium, fertilisers, hydrogen and electricity. The instrument ensures that imports of these goods face a carbon cost, mirroring the carbon price paid by domestic producers of the same goods under the EU ETS. This helps safeguard the EU's climate objectives and contributes to lower global greenhouse gas emissions overall.

To help prevent carbon leakage, Art. 30 of the CBAM Regulation (Regulation (EU) 2023/956) sets out a possible extension of CBAM's scope to products downstream from goods currently in scope. The recently adopted Commission's Steel and Metals Action Plan (March 2025) further highlights these aspects.

Firstly, carbon leakage in CBAM-covered goods could shift further **downstream** in the value chain, i.e., to goods that use CBAM-covered goods as inputs. This could arise if companies downstream to CBAM goods that currently produce in the EU move their manufacturing and processing operations to non-EU countries with laxer climate policies or if end consumers purchase downstream products that are less expensive because of less stringent climate policies in the producing country. In addition, companies may try to avoid CBAM by making enough minor transformations to the CBAM basic goods outside the EU to not be subject to CBAM anymore, and then importing the slightly altered downstream products without having to pay the CBAM financial adjustment at the EU border.

Secondly, there is a risk of **circumvention** of CBAM arising from practices aiming to reduce the amount of financial liabilities associated with the embedded emissions. In addition to the practices highlighted above, there is also a risk of resource shuffling whereby goods produced in low-carbon production facilities in non-EU countries are redirected to European customers while high-carbon sales continue or even increase in non-EU markets, thereby undermining CBAM's environmental effectiveness and benefiting producers who can reallocate clean and less clean production between the EU market and non-EU markets.

In view of these considerations, in the Steel and Metals Action Plan the Commission committed to presenting a legislative proposal by the end of 2025, extending the scope of CBAM to certain steel and aluminium-intensive downstream products and including additional anti-circumvention measures. The selection of downstream products to be added to the CBAM scope would rely on analogous criteria to those that guided the initial scope of CBAM, namely the risk of carbon leakage which depends on the tradability and the carbon cost, the relevance of embedded emissions and the technical feasibility.

Furthermore, in light of the lessons learned in the transitional period, the rules for **electricity** have been identified as very difficult to implement due to the specific characteristics of electricity as a good. Currently, the default values applied are based on the emission factor of fossil electricity production. Alternatively, actual emissions can be reported. Yet, the conditions are very difficult to meet. This design might impede incentives for decarbonisation in non-EU countries and thereby reduce the effectiveness of CBAM.

This consultation aims at gathering the opinions of all stakeholders on these issues with a view to an amendment of the CBAM Regulation.

## Definitions

- **CBAM basic goods** are goods covered by CBAM in six sectors: aluminium, cement, electricity, fertilisers, hydrogen, and iron & steel. They are listed in Annex I of the CBAM Regulation, Regulation (EU) 2023/956.
- **Downstream goods** are products further down the value chain from CBAM basic goods. In this survey, the CBAM good electricity is not considered an input for determining downstream goods.
- **Carbon leakage** occurs if, for reasons of costs related to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions.
- **Downstream carbon leakage** could arise if companies downstream to CBAM goods that currently produce in the EU move their manufacturing and processing operations to non-EU countries with laxer climate policies or if end consumers purchase downstream products that are less expensive because of less stringent climate policies in the producing country.
- **Circumvention** is understood to arise from any practices for which there is insufficient due cause or economic justification, other than to effectively avoid, wholly or partially, the financial liabilities arising from CBAM, undermining the environmental integrity of the mechanism.
- **Resource shuffling** is the risk that goods produced in low-carbon production facilities in non-EU countries are redirected to EU customers while carbon-intensive production continues for other markets.

- **Importer** means either the person lodging a customs declaration for release for free circulation of goods in its own name and on its own behalf or, where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged (Article 2(15) CBAM Regulation).
- **Customs representative** means any person appointed by another person to carry out the acts and formalities required under the customs legislation in their dealings with customs authorities (Article 5(6) Union Customs Code).
- **Transmission system operator (TSO)** means a natural or legal person who is responsible for operating, ensuring the maintenance of and, if necessary, developing the transmission system in a given area and, where applicable, its interconnections with other systems, and for ensuring the long-term ability of the system to meet reasonable demands for the transmission of electricity (Art. 2(35) Directive on internal market for electricity).
- **Capacity nomination** means the notification of the use of long-term cross-zonal capacity by a physical transmission rights (PTRs) holder and its counterparty to the respective Transmission System Operators (TSOs) (Article 2(7) Commission Regulation (EU) 2016/1719).
- **Power purchase agreement** means a contract under which a person agrees to purchase electricity directly from an electricity producer (point 1(f) Annex IV CBAM Regulation).
- **Physical network congestion** means any network situation where forecasted or realised power flows violate the thermal limits of the elements of the grid and voltage stability or the angle stability limits of the power system (Article 2, point (18) Commission Regulation (EU) 2015/1222).

## About you

# Personal details

*1 Language of my contribution

- ○ Bulgarian
- ○ Croatian
- ○ Czech
- ○ Danish
- ○ Dutch
- ◉ English
- ○ Estonian
- ○ Finnish
- ○ French
- ○ German
- ○ Greek
- ○ Hungarian

- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

*2 I am giving my contribution as

- Academic/research institution
- Business association
- Company/business
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- (•) Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

*3 First name

Andrea

*4 Surname

Spignoli

* 5 Email (this won't be published)

andrea@bellona.org

* 9 Organisation name

*255 character(s) maximum*

Bellona Europa

* 10 Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

* 11 Country of origin

Please add your country of origin, or that of your organisation.

*This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.*

- Afghanistan
- Åland Islands
- Albania
- Algeria
- American Samoa
- Andorra
- Angola
- Anguilla
- Antarctica
- Antigua and Barbuda
- Djibouti
- Dominica
- Dominican Republic
- Ecuador
- Egypt
- El Salvador
- Equatorial Guinea
- Eritrea
- Estonia
- Eswatini
- Libya
- Liechtenstein
- Lithuania
- Luxembourg
- Macau
- Madagascar
- Malawi
- Malaysia
- Maldives
- Mali
- Saint Martin
- Saint Pierre and Miquelon
- Saint Vincent and the Grenadines
- Samoa
- San Marino
- São Tomé and Príncipe
- Saudi Arabia
- Senegal
- Serbia
- Seychelles

| | | | |
|---|---|---|---|
| Argentina | Ethiopia | Malta | Sierra Leone |
| Armenia | Falkland Islands | Marshall Islands | Singapore |
| Aruba | Faroe Islands | Martinique | Sint Maarten |
| Australia | Fiji | Mauritania | Slovakia |
| Austria | Finland | Mauritius | Slovenia |
| Azerbaijan | France | Mayotte | Solomon Islands |
| Bahamas | French Guiana | Mexico | Somalia |
| Bahrain | French Polynesia | Micronesia | South Africa |
| Bangladesh | French Southern and Antarctic Lands | Moldova | South Georgia and the South Sandwich Islands |
| Barbados | Gabon | Monaco | South Korea |
| Belarus | Georgia | Mongolia | South Sudan |
| Belgium | Germany | Montenegro | Spain |
| Belize | Ghana | Montserrat | Sri Lanka |
| Benin | Gibraltar | Morocco | Sudan |
| Bermuda | Greece | Mozambique | Suriname |
| Bhutan | Greenland | Myanmar/Burma | Svalbard and Jan Mayen |
| Bolivia | Grenada | Namibia | Sweden |
| Bonaire Saint Eustatius and Saba | Guadeloupe | Nauru | Switzerland |
| Bosnia and Herzegovina | Guam | Nepal | Syria |
| Botswana | Guatemala | Netherlands | Taiwan |
| Bouvet Island | Guernsey | New Caledonia | Tajikistan |
| Brazil | Guinea | New Zealand | Tanzania |
| British Indian Ocean Territory | Guinea-Bissau | Nicaragua | Thailand |
| British Virgin Islands | Guyana | Niger | The Gambia |

- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d’Ivoire
- Croatia
- Cuba
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Türkiye
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
-

- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Rwanda
- Saint Barthélemy
- Saint Helena Ascension and Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

12 Transparency register number

Check if your organisation is on the transparency register. It's a voluntary database for organisations seeking to influence EU decision-making.

29934726424-76

* 13 Have you or your organisation ever filed a CBAM declaration?

- Yes
- No

* 14 Have you or your organisation ever filed an import declaration related to a CBAM basic good?

- Yes
- No

**For companies: importers or producers of downstream goods**

15 I import CBAM downstream goods in the following categories (HS codes)

2811 - Other inorganic acids and other inorganic oxygen compounds of non-metals

2834 - Nitrites; nitrates

2850 - Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849

2853 - Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals

2902 - Cyclic hydrocarbons

2904 - Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

2905 - Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

2915 - Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

2917 - Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives

2921 - Amine-function compounds

2924 - Carboxyamide-function compounds; amide-function compounds of carbonic acid

2926 - Nitrile-function compounds

2933 - Heterocyclic compounds with nitrogen hetero-atom(s) only

3006 - Pharmaceutical goods specified in note 4 to this chapter

3602 - Prepared explosives, other than propellent powders

3606 - Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter

3824 - Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included

3903 - Polymers of styrene, in primary forms

3908 - Polyamides in primary forms

3909 - Amino-resins, phenolic resins and polyurethanes, in primary forms

3912 - Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms

4009 - Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)

4414 - Wooden frames for paintings, photographs, mirrors or similar objects

4415 - Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

4416 - Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves

4417 - Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

4419 - Tableware and kitchenware, of wood

4420 - Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94

4820 - Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard

5402 - Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex

5407 - Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404

5501 - Synthetic filament tow

5503 - Synthetic staple fibres, not carded, combed or otherwise processed for spinning

5902 - Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon

6301 - Blankets and travelling rugs

6401 - Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes

6402 - Other footwear with outer soles and uppers of rubber or plastics

6403 - Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather

6601 - Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)

6602 - Walking sticks, seat-sticks, whips, riding-crops and the like

6603 - Parts, trimmings and accessories of articles of heading 6601 or 6602

6808 - Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders

6810 - Articles of cement, of concrete or of artificial stone, whether or not reinforced

6811 - Articles of asbestos-cement, of cellulose fibre-cement or the like

7115 - Other articles of precious metal or of metal clad with precious metal

7116 - Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)

7117 - Imitation jewellery

7202 - Ferro-alloys

7204 - Ferrous waste and scrap; remelting scrap ingots of iron or steel

7312 - Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated

7313 - Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel

7314 - Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel

7315 - Chain and parts thereof, of iron or steel

7316 - Anchors, grapnels and parts thereof, of iron or steel

7317 - Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper

7319 - Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included

7320 - Springs and leaves for springs, of iron or steel

7321 - Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel

7322 - Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

7323 - Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel

7324 - Sanitary ware and parts thereof, of iron or steel

7325 - Other cast articles of iron or steel

7415 - Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper

7602 - Aluminium waste and scrap

7615 - Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium

7616 - Other articles of aluminium

8201 - Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry

8202 - Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)

8203 - Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools

8204 - Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles

8205 - Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine-tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks

8207 - Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools

8208 - Knives and cutting blades, for machines or for mechanical appliances

8210 - Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink

8211 - Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor

8212 - Razors and razor blades (including razor blade blanks in strips)

8213 - Scissors, tailors' shears and similar shears, and blades therefor

8214 - Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)

8215 - Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware

8301 - Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal

8302 - Base-metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base-metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal

8303 - Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal

8304 - Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403

8305 - Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal

8306 - Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal

8307 - Flexible tubing of base metal, with or without fittings

8308 - Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal

8309 - Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal

8310 - Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405

8311 - Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying

8401 - Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation

8402 - Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers

8403 - Central heating boilers other than those of heading 8402

8404 - Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units

8405 - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers

8406 - Steam turbines and other vapour turbines

8407 - Spark-ignition reciprocating or rotary internal combustion piston engines

8408 - Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)

8409 - Parts suitable for use solely or principally with the engines of heading 8407 or 8408

8410 - Hydraulic turbines, water wheels, and regulators therefor

8411 - Turbojets, turbopropellers and other gas turbines

8412 - Other engines and motors

8413 - Pumps for liquids, whether or not fitted with a measuring device; liquid elevators

8414 - Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters

8415 - Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated

8416 - Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances

8417 - Industrial or laboratory furnaces and ovens, including incinerators, non-electric

8418 - Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415

8419 - Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric

8420 - Calendering or other rolling machines, other than for metals or glass, and cylinders therefor

8421 - Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases

8422 - Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages

8423 - Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds

8424 - Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines

8425 - Pulley tackle and hoists other than skip hoists; winches and capstans; jacks

8426 - Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane

8427 - Fork-lift trucks; other works trucks fitted with lifting or handling equipment

8428 - Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

8429 - Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers

8430 - Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers

8431 - Parts suitable for use solely or principally with the machinery of headings 8425 to 8430

8432 - Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers

8433 - Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437

8434 - Milking machines and dairy machinery

8435 - Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages

8436 - Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders

8437 - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery

8438 - Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils

8439 - Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard

8440 - Bookbinding machinery, including book-sewing machines

8441 - Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds

8442 - Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)

8443 - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof

8444 - Machines for extruding, drawing, texturing or cutting man-made textile materials

8445 - Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447

8446 - Weaving machines (looms)

8447 - Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

8448 - Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)

8449 - Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats

8450 - Household or laundry-type washing machines, including machines which both wash and dry

8451 - Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics

8452 - Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles

8453 - Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

8454 - Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries

8455 - Metal-rolling mills and rolls therefor

8456 - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines

8457 - Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal

8458 - Lathes (including turning centres) for removing metal

8459 - Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458

8460 - Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461

8461 - Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included

8462 - Machine tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above

8463 - Other machine tools for working metal or cermets, without removing material

8464 - Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass

8465 - Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials

8466 - Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand

8467 - Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor

8468 - Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances

8471 - Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included

8472 - Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)

8473 - Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472

8474 - Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand

8475 - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware

8476 - Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines

8477 - Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter

8478 - Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter

8479 - Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter

8480 - Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

8481 - Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves

8482 - Ball or roller bearings

8483 - Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)

8484 - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals

8485 - Machines for additive manufacturing

8486 - Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 11(C) to this chapter; parts and accessories

8487 - Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter

8501 - Electric motors and generators (excluding generating sets)

8502 - Electric generating sets and rotary converters

8503 - Parts suitable for use solely or principally with the machines of heading 8501 or 8502

8504 - Electrical transformers, static converters (for example, rectifiers) and inductors

8505 - Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads

8506 - Primary cells and primary batteries

8507 - Electric accumulators, including separators therefor, whether or not rectangular (including square)

8508 - Vacuum cleaners

8509 - Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508

8510 - Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

8511 - Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines

8512 - Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles

8513 - Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512

8514 - Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss

8515 - Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing

or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets

8516 - Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545

8517 - Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528

8518 - Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets

8519 - Sound recording or sound reproducing apparatus

8521 - Video recording or reproducing apparatus, whether or not incorporating a video tuner

8522 - Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521

8523 - Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37

8524 - Flat panel display modules, whether or not incorporating touch-sensitive screens

8525 - Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders

8526 - Radar apparatus, radio navigational aid apparatus and radio remote control apparatus

8527 - Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock

8528 - Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus

8529 - Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528

8530 - Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)

8531 - Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530

8532 - Electrical capacitors, fixed, variable or adjustable (pre-set)

8533 - Electrical resistors (including rheostats and potentiometers), other than heating resistors

8534 - Printed circuits

8535 - Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1000 V

8536 - Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1000 V; connectors for optical fibres, optical fibre bundles or cables

8537 - Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517

8538 - Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537

8539 - Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources

8540 - Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)

8541 - Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals

8542 - Electronic integrated circuits

8543 - Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter

8544 - Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors

8545 - Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes

8546 - Electrical insulators of any material

8547 - Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material

8548 - Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter

8601 - Rail locomotives powered from an external source of electricity or by electric accumulators

8602 - Other rail locomotives; locomotive tenders

8603 - Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604

8604 - Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)

8605 - Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)

8606 - Railway or tramway goods vans and wagons, not self-propelled

8607 - Parts of railway or tramway locomotives or rolling stock

8608 - Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

8609 - Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

8701 - Tractors (other than tractors of heading 8709)

8702 - Motor vehicles for the transport of ten or more persons, including the driver

8703 - Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars

8704 - Motor vehicles for the transport of goods

8705 - Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)

8706 - Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705

8707 - Bodies (including cabs), for the motor vehicles of headings 8701 to 8705

8708 - Parts and accessories of the motor vehicles of headings 8701 to 8705

8709 - Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles

8711 - Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars

8712 - Bicycles and other cycles (including delivery tricycles), not motorised

8713 - Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled

8714 - Parts and accessories of vehicles of headings 8711 to 8713

8715 - Baby carriages and parts thereof

8716 - Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof

8801 - Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft

8802 - Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 8806; spacecraft (including satellites) and suborbital and spacecraft launch vehicles

8805 - Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles

8806 - Unmanned aircraft

8807 - Parts of goods of heading 8801, 8802 or 8806

8903 - Yachts and other vessels for pleasure or sports; rowing boats and canoes

9001 - Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked

9002 - Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked

9003 - Frames and mountings for spectacles, goggles or the like, and parts thereof

9004 - Spectacles, goggles and the like, corrective, protective or other

9005 - Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy

9006 - Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539

9007 - Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

9011 - Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection

9012 - Microscopes other than optical microscopes; diffraction apparatus

9013 - Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter

9014 - Direction finding compasses; other navigational instruments and appliances

9015 - Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders

9016 - Balances of a sensitivity of 5 cg or better, with or without weights

9017 - Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter

9018 - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments

9019 - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

9021 - Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability

9022 - Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like

9023 - Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses

9024 - Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)

9025 - Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

9026 - Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032

9027 - Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes

9028 - Gas, liquid or electricity supply or production meters, including calibrating meters therefor

9029 - Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes

9030 - Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation

9031 - Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors

9032 - Automatic regulating or controlling instruments and apparatus

9101 - Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal

9102 - Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101

9103 - Clocks with watch movements, excluding clocks of heading 9104

9104 - Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels

9105 - Other clocks

9106 - Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)

9107 - Time switches, with clock or watch movement or with synchronous motor

9108 - Watch movements, complete and assembled

9110 - Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements

9111 - Watch cases and parts thereof

9112 - Clock cases and cases of a similar type for other goods of this chapter, and parts thereof

9113 - Watch straps, watch bands and watch bracelets, and parts thereof

9114 - Other clock or watch parts

9201 - Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments

9202 - Other string musical instruments (for example, guitars, violins, harps)

9205 - Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs

9206 - Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)

9207 - Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)

9208 - Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

9209 - Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds

9302 - Revolvers and pistols, other than those of heading 9303 or 9304

9303 - Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)

9304 - Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307

9305 - Parts and accessories of articles of headings 9301 to 9304

9306 - Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads

9307 - Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

9401 - Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof

9402 - Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles

9403 - Other furniture and parts thereof

9404 - Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered

9405 - Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included

9406 - Prefabricated buildings

9503 - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds

9504 - Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment

9505 - Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

9506 - Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools

9507 - Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy ‘birds’ (other than those of heading 9208 or 9705) and similar hunting or shooting requisites

9508 - Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres

9603 - Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)

9604 - Hand sieves and hand riddles

9606 - Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks

9607 - Slide fasteners and parts thereof

9608 - Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609

9609 - Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks

9610 - Slates and boards, with writing or drawing surfaces, whether or not framed

9611 - Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks

9612 - Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes

9613 - Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks

9614 - Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof

9615 - Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof

9616 - Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

9617 - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners

9618 - Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing

16 I import CBAM downstream goods in the following categories (Other, please specify CN codes, separated by ";")

17 I produce CBAM downstream goods in the following categories (NACE codes)

13.20 - Weaving of textiles

13.96 - Manufacture of other technical and industrial textiles

15.20 - Manufacture of footwear

16.23 - Manufacture of other builders' carpentry and joinery

16.24 - Manufacture of wooden containers

16.28 - Manufacture of other products of wood and articles of cork, straw and plaiting materials

17.23 - Manufacture of paper stationery

18.12 - Other printing

20.11 - Manufacture of industrial gases

20.13 - Manufacture of other inorganic basic chemicals

20.14 - Manufacture of other organic basic chemicals

20.16 - Manufacture of plastics in primary forms

20.51 - Manufacture of liquid biofuels

20.60 - Manufacture of man-made fibres

21.10 - Manufacture of basic pharmaceutical products

22.12 - Manufacture of other rubber products

23.61 - Manufacture of concrete products for construction purposes

23.63 - Manufacture of ready-mixed concrete

23.64 - Manufacture of mortars

23.65 - Manufacture of fibre cement

23.66 - Manufacture of other articles of concrete, cement and plaster

24.10 - Manufacture of basic iron and steel and of ferro-alloys

24.51 - Casting of iron

24.52 - Casting of steel

24.53 - Casting of light metals

24.54 - Casting of other non-ferrous metals

25.11 - Manufacture of metal structures and parts of structures

25.21 - Manufacture of central heating radiators, steam generators and boilers

25.30 - Manufacture of weapons and ammunition

25.40 - Forging and shaping metal and powder metallurgy

25.62 - Manufacture of locks and hinges

25.61 - Manufacture of cutlery

25.63 - Manufacture of tools

25.92 - Manufacture of light metal packaging

25.93 - Manufacture of wire products, chain and springs

25.99 - Manufacture of other fabricated metal products n.e.c.

26.11 - Manufacture of electronic components

26.12 - Manufacture of loaded electronic boards

26.20 - Manufacture of computers and peripheral equipment

26.30 - Manufacture of communication equipment

26.40 - Manufacture of consumer electronics

26.51 - Manufacture of instruments and appliances for measuring, testing and navigation

26.52 - Manufacture of watches and clocks

26.60 - Manufacture of irradiation, electromedical and electrotherapeutic equipment

26.70 - Manufacture of optical instruments, magnetic and optical media and photographic equipment

27.11 - Manufacture of electric motors, generators and transformers

27.12 - Manufacture of electricity distribution and control apparatus

27.20 - Manufacture of batteries and accumulators

27.32 - Manufacture of other electronic and electric wires and cables

27.33 - Manufacture of wiring devices

27.40 - Manufacture of lighting equipment

27.51 - Manufacture of electric domestic appliances

27.52 - Manufacture of non-electric domestic appliances

27.90 - Manufacture of other electrical equipment

28.11 - Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

28.12 - Manufacture of fluid power equipment

28.13 - Manufacture of other pumps and compressors

28.14 - Manufacture of other taps and valves

28.15 - Manufacture of bearings, gears, gearing and driving elements

28.21 - Manufacture of ovens, furnaces and permanent household heating equipment

28.22 - Manufacture of lifting and handling equipment

28.23 - Manufacture of office machinery and equipment, except computers and peripheral equipment

28.24 - Manufacture of power-driven hand tools

28.25 - Manufacture of non-domestic air conditioning equipment

28.29 - Manufacture of other general-purpose machinery n.e.c.

28.30 - Manufacture of agricultural and forestry machinery

28.41 - Manufacture of metal forming machinery and machine tools for metal work

28.42 - Manufacture of other machine tools

28.91 - Manufacture of machinery for metallurgy

28.92 - Manufacture of machinery for mining, quarrying and construction

28.93 - Manufacture of machinery for food, beverage and tobacco processing

28.94 - Manufacture of machinery for textile, apparel and leather production

28.95 - Manufacture of machinery for paper and paperboard production

28.96 - Manufacture of plastics and rubber machinery

28.99 - Manufacture of other special-purpose machinery n.e.c.

29.10 - Manufacture of motor vehicles

29.20 - Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers

29.31 - Manufacture of electrical and electronic equipment for motor vehicles

29.32 - Manufacture of other parts and accessories for motor vehicles

30.11 - Building of civilian ships and floating structures

30.12 - Building of pleasure and sporting boats

30.20 - Manufacture of railway locomotives and rolling stock

30.31 - Manufacture of civilian air and spacecraft and related machinery

30.32 - Manufacture of military air and spacecraft and related machinery

30.91 - Manufacture of motorcycles

30.92 - Manufacture of bicycles and invalid carriages

30.99 - Manufacture of other transport equipment n.e.c.

31.00 - Manufacture of furniture

32.12 - Manufacture of jewellery and related articles

32.13 - Manufacture of imitation jewellery and related articles

32.20 - Manufacture of musical instruments

32.30 - Manufacture of sports goods

32.40 - Manufacture of games and toys

32.50 - Manufacture of medical and dental instruments and supplies

32.91 - Manufacture of brooms and brushes

32.99 - Other manufacturing n.e.c.

38.32 - Landfilling or permanent storage

18 I produce CBAM downstream goods in the following categories (Other, please specify Prodcom codes, separated by ";")

**For companies: importers or producers of basic goods (incl. electricity):**

19 I import CBAM basic goods in the following categories (HS codes)

2507 - Kaolin and other kaolinic clays, whether or not calcined

2523 - Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers

2601 - Iron ores and concentrates, including roasted iron pyrites

2716 - Electrical energy

2804 - Hydrogen, rare gases and other non-metals

2808 - Nitric acid; sulphonitric acids

2814 - Ammonia, anhydrous or in aqueous solution

2834 - Nitrites; nitrates

3102 - Mineral or chemical fertilisers, nitrogenous

3105 - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg

7201 - Pig iron and spiegeleisen in pigs, blocks or other primary forms

7202 - Ferro-alloys

7203 - Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms

7205 - Granules and powders, of pig iron, spiegeleisen, iron or steel

7206 - Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)

7207 - Semi-finished products of iron or non-alloy steel

7208 - Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated

7209 - Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated

7210 - Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

7211 - Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated

7212 - Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

7213 - Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel

7214 - Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling

7215 - Other bars and rods of iron or non-alloy steel

7216 - Angles, shapes and sections of iron or non-alloy steel

7217 - Wire of iron or non-alloy steel

7218 - Stainless steel in ingots or other primary forms; semi-finished products of stainless steel

7219 - Flat-rolled products of stainless steel, of a width of 600 mm or more

7220 - Flat-rolled products of stainless steel, of a width of less than 600 mm

7221 - Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel

7222 - Other bars and rods of stainless steel; angles, shapes and sections of stainless steel

7223 - Wire of stainless steel

7224 - Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel

7225 - Flat-rolled products of other alloy steel, of a width of 600 mm or more

7226 - Flat-rolled products of other alloy steel, of a width of less than 600 mm

7227 - Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel

7228 - Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel

7229 - Wire of other alloy steel

7301 - Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel

7302 - Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails

7303 - Tubes, pipes and hollow profiles, of cast iron

7304 - Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel

7305 - Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel

7306 - Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel

7307 - Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel

7308 - Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel

7309 - Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7310 - Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7311 - Containers for compressed or liquefied gas, of iron or steel

7318 - Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel

7326 - Other articles of iron or steel

7601 - Unwrought aluminium

7603 - Aluminium powders and flakes

7604 - Aluminium bars, rods and profiles

7605 - Aluminium wire

7606 - Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm

7607 - Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm

7608 - Aluminium tubes and pipes

7609 - Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)

7610 - Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures

7611 - Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7612 - Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment

7613 - Aluminium containers for compressed or liquefied gas

7614 - Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated

7616 - Other articles of aluminium

20 I import CBAM basic goods in the following categories (Other, please specify CN codes, separated by ";")

21 I produce CBAM basic goods in the following categories (NACE codes)

20.11 - Manufacture of industrial gases

20.15 - Manufacture of fertilisers and nitrogen compounds

23.51 - Manufacture of cement

24.10 - Manufacture of basic iron and steel and of ferro-alloys

24.20 - Manufacture of tubes, pipes, hollow profiles and related fittings, of steel

24.31 - Cold drawing of bars

24.32 - Cold rolling of narrow strip

24.33 - Cold forming or folding

24.34 - Cold drawing of wire

24.42 - Aluminium production

24.51 - Casting of iron

24.52 - Casting of steel

25.11 - Manufacture of metal structures and parts of structures

25.21 - Manufacture of central heating radiators, steam generators and boilers

25.22 - Manufacture of other tanks, reservoirs and containers of metal

25.91 - Manufacture of steel drums and similar containers

25.92 - Manufacture of light metal packaging

25.93 - Manufacture of wire products, chain and springs

25.94 - Manufacture of fasteners and screw machine products

25.99 - Manufacture of other fabricated metal products n.e.c.

07.10 - Mining of iron ores

08.12 - Operation of gravel and sand pits and mining of clay and kaolin

22 I produce CBAM basic goods in the following categories (Other, please specify Prodcom codes, separated by ";")

### Data protection

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* 24 **Contribution publication privacy settings**

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

- **Anonymous**

  Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

- **Public**

  Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

☑ I agree with the personal data protection provisions

# Questions on downstream goods

**[Note, some questions only appear based on the answers you give]**

## Downstream leakage risk

* 25 Does carbon leakage due to CBAM occur in downstream sectors?

- ○ Yes, to a very large extent
- ○ Yes, to a large extent
- ◉ Yes, to some extent
- ○ Yes, to a limited extent
- ○ Yes, to a very limited extent
- ○ No
- ○ No opinion

26 Do you think that the risk of carbon leakage

| | Strongly agree | Agree | Neutral | Disagree | Strongly disagree | No opinion |
|---|---|---|---|---|---|---|
| * a. increases with the share of the CBAM basic good (e.g. aluminium, steel) needed to produce the downstream good | ○ | ◉ | ○ | ○ | ○ | ○ |
| * b. increases with the emission intensity of the CBAM basic good | ○ | ◉ | ○ | ○ | ○ | ○ |
| * c. decreases as the value of the downstream good increases | ○ | ○ | ◉ | ○ | ○ | ○ |
| * d. is higher for highly traded downstream goods | ○ | ○ | ◉ | ○ | ○ | ○ |

## Impacts of downstream extension

27 Climate impacts: Extending the CBAM scope to downstream goods would

| | Strongly agree | Agree | Neutral | Disagree | Strongly disagree | No opinion |
|---|---|---|---|---|---|---|
| * | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| a. reduce the risk of carbon leakage for downstream products made in the EU | ◉ | ○ | ○ | ○ | ○ | ○ |
| * b. improve the effectiveness of EU climate policy | ◉ | ○ | ○ | ○ | ○ | ○ |
| * c. encourage the consumption in the EU of low-carbon products | ○ | ◉ | ○ | ○ | ○ | ○ |
| * d. incentivise greenhouse gas emission reductions in non-EU countries | ○ | ◉ | ○ | ○ | ○ | ○ |
| * e. encourage non-EU countries to increase their carbon pricing ambition to make it equivalent to the EU's | ○ | ◉ | ○ | ○ | ○ | ○ |
| * f. have a positive impact on low-carbon innovation | ○ | ◉ | ○ | ○ | ○ | ○ |

28 Economic impacts: Extending the CBAM scope to downstream goods would

| | Strongly agree | Agree | Neutral | Disagree | Strongly disagree | No opinion |
|---|---|---|---|---|---|---|
| * a. increase costs for manufacturers in the EU which buy downstream goods | ○ | ○ | ◉ | ○ | ○ | ○ |
| * b. increase costs for SMEs in the EU | ○ | ○ | ◉ | ○ | ○ | ○ |
| * c. have a positive impact on employment in the EU | ○ | ○ | ◉ | ○ | ○ | ○ |
| * d. increase prices for consumers in the EU | ○ | ◉ | ○ | ○ | ○ | ○ |
| * e. affect lower-income households in the EU disproportionally | ○ | ○ | ◉ | ○ | ○ | ○ |
| * f. have a negative impact on EU trade relations | ○ | ○ | ○ | ○ | ○ | ◉ |

# Feasibility and operationalisation

29 How do you assess the following costs? Extending the CBAM scope to downstream goods would significantly increase the administrative burden from meeting the CBAM obligation for

| | Strongly agree | Agree | Neutral | Disagree | Strongly disagree | No opinion |
|---|---|---|---|---|---|---|
| * a. EU importers of downstream goods | ◉ | ○ | ○ | ○ | ○ | ○ |
| * b. non-EU producers of downstream goods | ○ | ◉ | ○ | ○ | ○ | ○ |
| * c. non-EU exporters of downstream goods | ○ | ◉ | ○ | ○ | ○ | ○ |
| * d. public authorities (including customs) in the Member States | ◉ | ○ | ○ | ○ | ○ | ○ |

30 For downstream goods, if and when they become part of the CBAM scope, how do you estimate the cost of the following CBAM reporting requirements in the CBAM definitive phase?

| | Very low cost | Low cost | Moderate cost | High cost | Very high cost | No opinion |
|---|---|---|---|---|---|---|
| * a. Determining the content of CBAM basic good(s) in the downstream good(s), e.g., 'made of 70% steel CN 7210 49 00 and 5% aluminium CN 7606 11 91' | ○ | ○ | ○ | ○ | ○ | ◉ |
| * b. Determining embedded emissions covered per tonne of CBAM basic good input | ○ | ○ | ○ | ○ | ○ | ◉ |
| * c. Determining the country of origin per CBAM basic good | ○ | ○ | ○ | ○ | ○ | ◉ |
| * d. Determining the carbon price already paid abroad per CBAM basic good | ○ | ○ | ○ | ○ | ○ | ◉ |
| * e. Preparing for the verification of monitored emissions | ○ | ○ | ○ | ○ | ○ | ◉ |
| * f. Preparing for the verification of carbon price already paid | ○ | ○ | ○ | ○ | ○ | ◉ |
| * g. Preparing for the inspection and audit of CBAM-related aspects by authorities | ○ | ○ | ○ | ○ | ○ | ◉ |
| h. Submission of the CBAM declaration | ○ | ○ | ○ | ○ | ○ | ◉ |

*

# Questions on the risk of circumvention and resource shuffling

**[Note, some questions only appear based on the answers you give]**

*31 Do you think that under the current CBAM, there is a risk of circumvention that can hinder its effectiveness?

- Strongly agree
- (•) Agree
- Neutral
- Disagree
- Strongly disagree
- No opinion

32 What are the main reasons for the circumvention for CBAM basic goods under the current scope?

| | 1 (not relevant) | 2 | 3 | 4 | 5 (very relevant) |
|---|---|---|---|---|---|
| * a. Incorrect emission intensity declared | | | | (•) | |
| * b. Incorrect CN code declared | | | | (•) | |
| * c. Incorrect origin of CBAM basic good declared | | | | (•) | |
| * d. Incorrect details of production declared | | | | (•) | |
| * e. Not making any CBAM declaration at all | | (•) | | | |

33 32 f. Other reason

*50 character(s) maximum*

*34 For some CBAM basic goods, the embedded emissions can vary widely within the same CN code, depending on the composition of the goods or the production technology. Do you think that this leads to a possible circumvention risk?

- Strongly agree
- (•) Agree

- Neutral
- Disagree
- Strongly disagree
- No opinion

35 Do you think that the following proposals are effective in reducing the circumvention risk?

| | Strongly agree | Agree | Neutral | Disagree | Strongly disagree | No opinion |
|---|---|---|---|---|---|---|
| * a. further detail the customs goods nomenclature of CBAM, for example, requiring additional information about the production technology and the composition of the goods | ○ | ◉ | ○ | ○ | ○ | ○ |
| * b. further detail the information required in the CBAM Registry, for example, requiring additional information about the production technology and the composition of the goods | ○ | ◉ | ○ | ○ | ○ | ○ |

*36 Do you think that there is a risk of resource shuffling where non-EU producers of CBAM basic goods may not increase low-emission production capacity but instead reallocate existing clean production to export to the EU, while selling their high-emission CBAM products elsewhere?

- Strongly agree
- ◉ Agree
- Neutral
- Disagree
- Strongly disagree
- No opinion

*37 Please select which you consider the top three risks related to resource shuffling for CBAM basic goods

- ☐

a. within a given installation, allocating low-emission processes to products destined for the EU, while high-emission ones are employed for other markets

- [x] b. between installations of the same company, allocating low-emission installations to products destined for the EU, while high-emission ones are employed for other markets
- [ ] c. allocating more low-carbon electricity to produce CBAM goods (indirect emissions) in the sectors where those emissions are covered under CBAM
- [ ] d. using more low-carbon heat or biomass inputs
- [x] e. using more scrap instead of CBAM basic goods
- [x] f. Other
- [ ] No opinion

*38 37 f. Other

*300 character(s) maximum*

Mass balancing: a chain-of-custody model that tracks sustainable inputs and assigns their benefits to specific outputs. This can concentrate minor environmental gains in a small part of the production, which can be exported to the EU, posing a resource shuffling risk.

# Questions on the application of CBAM to electricity as a good

**[Note, some questions only appear based on the answers you give]**

## Default Values

*39 Do you think that the current default values based on the $CO_2$ emission factor (average of the electricity produced from fossil fuels) are adequate to achieve the CBAM objectives (prevention of carbon leakage, incentivisation of decarbonisation of non-EU production)

- Strongly agree
- Agree
- Neutral
- Disagree
-

Strongly disagree

(•) No opinion

## Actual Emissions

*41 Do you think that the conditions for relying on actual emissions need to be amended?

( ) Strongly agree

(•) Agree

( ) Neutral

( ) Disagree

( ) Strongly disagree

( ) No opinion

*42 Which of the conditions under Annex IV point 5 would you amend?

[x] a. Power purchase agreement (PPA)

[x] b. Direct connection

[x] c. Physical network congestion

[ ] d. Emission intensity of generation plant < 550gCO2/kWh

[ ] e. Nomination of interconnector capacity (within same hour as electricity generation)

*43 Please describe briefly the amendment(s) you suggest:

*500 character(s) maximum*

PPAs and direct connections must follow strict RFNBO-style criteria: hourly matching, deliverability within the same grid, and additionality to prove new clean capacity. Physical network congestion rules should be tightened to prevent imports from claiming low-carbon electricity that cannot physically rbe transferred. Only robust, verifiable evidence should allow deviation from conservative default values.

## Administration

*44 How do you procure electricity abroad?

[ ] a. I / My company purchase(s) electricity via exchanges in non-EU countries

[ ] b. I / My company conduct(s) bilateral contracts with generators of electricity in non-EU countries

- [ ] c. Other
- [x] No opinion

*46 Who submits the customs declaration for your electricity imports?

- [ ] a. I / My company submit(s) the customs declaration
- [ ] b. A customs representative submits the customs declaration
- [ ] c. The TSO submits the customs declaration as importer
- [ ] d. Other
- [x] No opinion

*48 Which sources do you rely on to report the imported quantities?

- [ ] a. TSO
- [ ] b. Records of electricity purchases in non-EU countries
- [ ] c. Other
- [x] No opinion

*50 Who is the CBAM declarant for your electricity imports?

- [ ] a. I am / My company is the declarant
- [ ] b. An indirect customs representative is the declarant
- [ ] c. TSO as importer is the declarant
- [ ] d. Other
- [x] No opinion

*52 How do you identify the non-preferential Country of Origin?

- [ ] a. Via records of my electricity purchases in non-EU countries (PPA, etc.)
- [ ] b. I indicate the country where I purchased the electricity
- [ ] c. I indicate the country from where the electricity was imported into the EU
- [ ] d. Other
- [x] No opinion

54 If you wish, please share additional challenges in the administration of CBAM on electricity

*500 character(s) maximum*

# Additional remarks

55 If you wish, you can attach one additional PDF document, such as a position paper.

Only files of the type pdf are allowed

### Contact

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