



TIMELINE

CBAM

KEY DATES AND MILESTONES THE ROLL OUT OF CBAM

OCT 31, 2023

**ENTRY INTO
TRANSITIONAL PERIOD**

THE FIRST TRANSITIONAL CBAM
REPORT SHOULD BE SUBMITTED NO
LATER THAN JANUARY 31, 2024
FOR THE FOURTH QUARTER OF 2023

ON 1 OCTOBER 2023, THE CBAM
ENTERED INTO APPLICATION IN ITS
TRANSITIONAL PHASE, WITH THE
FIRST REPORTING PERIOD FOR
IMPORTERS ENDING 31 JANUARY
2024.

JAN 31, 2024

**FIRST TRANSITIONAL REPORT
DUE**

JUL 31, 2024

CORRECTIONS DUE

UNTIL THE END OF 2024, COMPANIES WILL
HAVE THE CHOICE OF REPORTING IN THREE
WAYS. AS OF 1 JANUARY 2025, ONLY THE EU
METHOD WILL BE ACCEPTED.

GENERALLY, SUBMITTED REPORTS MAY BE
MODIFIED UP TO TWO MONTHS AFTER THE
END OF THE QUARTER. AS AN EXCEPTION,
FIRST TWO REPORTS CAN BE MODIFIED
UNTIL JULY 31, 2024.

JAN 01, 2025

EU METHOD COMPULSORY

JAN 01, 2026

**FREE ALLOWANCES
PHASED OUT**

AFTER IMPLEMENTATION OF THE CBAM,
THE EU COMMISSION PLANS TO EXTEND
THE SCOPE OF APPLICATION TO ALL
SECTORS SUBJECT TO EU EMISSIONS
TRADING BY 2030.

FREE ALLOWANCES UNDER THE
EU ETS WILL BE PHASED OUT
STARTING IN 2026. PHASE OUT
RATE STARTS AT 2.5% IN 2026,
INCREASE TO 5% IN 2027 AND
EVENTUALLY REACH 100% IN 2034

BY 2030

**COVER ALL
PRODUCTS**

BY 2035

FULL ROLL-OUT

FROM 2035 ONWARDS, CBAM WILL BE
FULLY PHASED IN, COVERING ALL
ELIGIBLE EMISSIONS. ALL FREE
ALLOWANCES WOULD BE REDUCED TO
ZERO: NO ADJUSTMENT OF CBAM
CERTIFICATES WOULD BE REQUIRED.



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TECHNOLOGY AND INNOVATION**

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