

MRV implementation in light of CBAM

Peter Pózsgai

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Setting the scene

1. CBAM is in force (Reg. 2023/956), first obligations applicable from October 2023;
2. EU importers of CBAM goods originating from third countries are obliged to report on the embedded emissions of those goods & purchase and surrender CBAM certificates covering those emissions;
3. Embedded emissions may be calculated via default values at the beginning BUT: it should be possible for authorised CBAM declarants to claim the calculation of their obligations under this Regulation based on actual emissions*
4. “CBAM should allow operators of production installations in third countries to register in the CBAM registry and to make their verified embedded emissions from production of goods available to authorised CBAM declarants”.
5. The declared embedded emissions should be verified by a person accredited by a national accreditation body appointed in accordance with Regulation (EC) No 765/2008

*** For electricity the calculation of emission factors is foreseen, and actual emissions may be used only if specific conditions are fulfilled (Annex IV/5 of the CBAM Regulation).**

Setting the scene

Operators in CPs can help their trading partners in the EU to fulfil the reporting obligations for CBAM

Producer of CBAM goods

- Provides information on embedded emissions of its CBAM products to the CBAM Declarant

BUT!

- May register in the CBAM Registry and provide the verified emission reports directly (Art. 10)

CBAM Declarant

- Collects the information on embedded emissions from producers in 3rd countries
- Registers the information in its CBAM declaration in the CBAM Registry
- Ensures that the information is verified by an accredited verifier

Comp Auth & EC

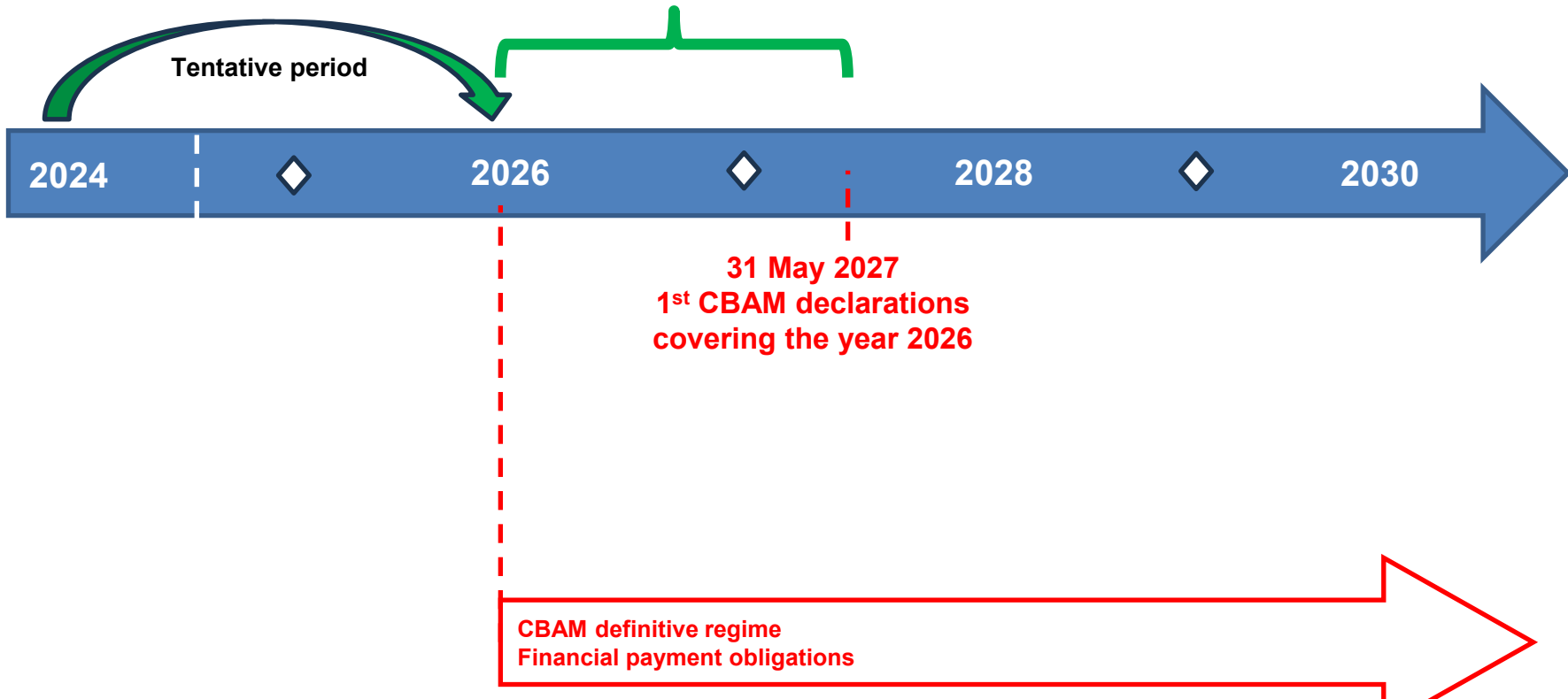
- Receives and assesses the information submitted in the CBAM Registry
- Determines the Amount of CBAM certificates to be surrendered

Timeline

31 Dec 2023
MRV transposition ddl

Cca. 17 months to
perfect the MRV = 1
reporting round!

Possible ETS from 2030 (?)






THANK YOU
FOR YOUR ATTENTION

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