



2025/2546

22.12.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2546

of 10 December 2025

on the application of the principles for verification of declared embedded emissions pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism ⁽¹⁾, and in particular Article 8(3) thereof,

Whereas:

- (1) Regulation (EU) 2023/956 lays down principles for the verification of emissions, where they are determined based on actual values, embedded in goods imported into the customs territory of the Union from 2026.
- (2) To ensure, where possible, equivalence and coherence with the procedures applicable to the EU ETS and set out in Commission Implementing Regulation (EU) 2018/2067 ⁽²⁾, while also considering the specificities of the CBAM and minimising the administrative burden, due consideration should be given to the relevant rules applicable under the EU ETS. Due to the specificities of the CBAM, the verifier's decision to replace the physical site visit by a virtual site visit or to waive the site visit should not be subject to approval from competent authorities.
- (3) In accordance with Regulation (EU) 2023/956, as part of the verification, verifiers are to carry out a physical site visit of the installation where relevant goods are produced. In the first year subject to verification, a physical site visit of the installation should be required in all cases. In a second consecutive year subject to verification, in order to reduce the cost and administrative burden associated with a site visit, the verifier may replace the physical site visit by a virtual site visit or waive the site visit where specific criteria, ensuring that the reliability of the verification is not compromised, are met. The verifier may only decide to do so if the verifier has carried out a physical site visit during the previous year. Physical site visits should occur every two years at least. For installations from which electricity is imported into the customs territory of the Union or used in the production of goods, additional flexibility should be granted for the replacement of the physical site visit by a virtual site visit due to the reduced complexity of such verification.
- (4) The verifier may also replace the physical site visit by a virtual site visit, where the verifier is prevented from carrying out a physical site visit due to serious, extraordinary and unforeseeable circumstances. If the applicable conditions are not met, it should not be possible to carry out the verification of the installation.
- (5) Analysing the susceptibility of reported data to misstatements and non-conformities that could be material is an essential part of the verification process. The verifier should apply a risk-based approach with the aim of reaching a verification opinion that provides reasonable assurance that the total emissions are not materially misstated and that the report can be verified as satisfactory.
- (6) In order to prepare for the verification of the operator's emissions report and to support the verifier's assessment of whether a misstatement, a non-conformity or a non-compliance has a material impact on the emissions data or free allocation adjustment, appropriate materiality thresholds should be determined, taking into account the balance between the complexity and novelty of the CBAM verification tasks and the accuracy of the calculation. Given the specific nature of the CBAM, those thresholds should be determined at the level of goods. The materiality levels may be revised over time, taking into account the practical experience gained during the application of this Regulation

⁽¹⁾ OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

- (7) To facilitate the preparation, submission, readability and review of verification reports, a single electronic template to be developed by the Commission should be used. The verification report should contain the information necessary for the submission of the CBAM declaration pursuant to Article 6 of Regulation (EU) 2023/956 and its review pursuant to Article 19(2) of that Regulation.
- (8) When personal data is processed in the context of the application of this Regulation, Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽³⁾ and, where relevant, Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁴⁾ are to apply.
- (9) The provisions of this Regulation relate to verification principles to be applied by verifiers carrying out activities in relation to greenhouse gas emissions released from 1 January 2026. This Regulation should therefore apply from 1 January 2026.
- (10) In parallel with technical consultations with the Member States, including at expert level, the European Commission carried out extensive consultations with relevant stakeholders, including industry representatives, to gather input in the preparation of the rules laid down in this Regulation.
- (11) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 17 November 2025.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

For the purposes of this Regulation, in addition to the definitions laid down in Article 1 of Commission Delegated Regulation (EU) 2025/2551 ⁽³⁾ and Article 1 of Commission Implementing Regulation (EU) 2025/2547 ⁽⁶⁾, the following definitions apply:

- (1) ‘misstatement’ means an omission, misrepresentation or error in the operator’s reported data, not considering the uncertainty associated with measuring instruments or laboratory analyses;
- (2) ‘material misstatement’ means a misstatement that, either individually or when aggregated with other misstatements, exceeds the materiality level or could, based on the expert judgement of the verifier, because of its size and nature, have an impact on the total reported emissions or other relevant information;

⁽³⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁽⁴⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of individuals with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁵⁾ Commission Delegated Regulation (EU) 2025/2551 of 20 November 2025 supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies (OJ L, 2025/2551, 22.12.2025, ELI: http://data.europa.eu/eli/reg_del/2025/2551/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2025/2547 of 10 December 2025 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and the Council on the methods for the calculation of emissions embedded in goods (OJ L, 2025/2547, 22.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2547/oj).

- (3) 'materiality level' means the quantitative threshold or cut-off point above which the verifier considers misstatements, either individually or when aggregated with other misstatements, to be material;
- (4) 'non-conformity' means any act or omission of an act by the operator that does not meet the requirements of the monitoring plan or of the monitoring methodology applicable to the specific installation, as laid down in Implementing Regulation (EU) 2025/2547;
- (5) 'material non-conformity' means a non-conformity that causes a material misstatement.

Article 2

Physical site visits and replacement by virtual site visits or waiver

1. The verifier may replace a physical site visit referred to in Section 2.12 of Annex II to Delegated Regulation (EU) 2025/2551 with a virtual site visit where the conditions laid down in Article 3 or 4 are met.
2. The verifier may waive the obligation to carry out a physical site visit referred to in Section 2.12 of Annex II to Delegated Regulation (EU) 2025/2551 where the conditions laid down in Article 3 are met.
3. The verifier shall inform the operator of its decision to replace the physical site visit by a virtual site visit or to waive the obligation to carry out a physical site visit without delay.

Article 3

Conditions for virtual site visit or waiver of the obligation to carry out a physical site visit

1. The verifier may decide to carry out a virtual site visit or to waive the obligation to carry out a physical site visit provided that all of the following conditions are fulfilled:
 - (a) a verifier has carried out a physical site visit during the reporting period immediately preceding the current reporting period;
 - (b) in the case of a waiver of the obligation to carry out a physical site visit, a verifier has carried out a physical site visit during two reporting periods preceding the current reporting period;
 - (c) the verifier has sufficient understanding of the installation's functioning, the production processes and the monitoring and reporting system, including the operator's control system;
 - (d) the verifier considers that the nature and level of complexity of the installation's monitoring and reporting system as well as the inherent and control risks are such that they do not require a physical site visit;
 - (e) the verifier is able to obtain and assess remotely all information required for the verification, including on the correct application of the methodology described in the monitoring plan, the data reported in the operator's emissions report, the production processes and precursors used;
 - (f) the decision to carry out a virtual site visit or to waive the physical site visit is based on the results of the risk analysis, and the verifier has identified and taken the necessary measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements and non-conformities;
 - (g) the installation or its monitoring plan has not undergone any significant changes or modifications since the last physical site visit, including any of the following significant changes:
 - (1) starting of new production processes or production route or closing of production processes or production route;
 - (2) changes in the joint production process of precursors and complex goods, as defined in Article 4(9) of Implementing Regulation (EU) 2025/2547 on the calculation of embedded emissions;

- (3) changes in the energy supply of the installation;
 - (4) changes of technical connections between production processes or production routes, such as additional or removed lines for transfer of fuels, materials, measurable heat, waste gases or goods produced;
 - (5) where actual values are used, changes relating to precursors produced at the installation or received from other installations;
 - (6) a change of monitoring methodology (calculation-based, measurement-based, other);
 - (7) changes that the verifier identified during the strategic analysis or risk analysis as requiring significantly different verification approaches than those applied during the previous verification, such as the addition of new fuels or materials, or the addition of new measuring instruments.
2. The verifier may waive the obligation to carry out a physical site visit of the installation where electricity is produced, provided that all of the following conditions are fulfilled:
- (a) electricity is the only good covered by Annex I to Regulation (EU) 2023/956 produced by the installation;
 - (b) the installation does not use any materials, fuels, or production processes with the potential to emit greenhouse gases during normal operation. The following installations shall not be regarded as compliant with this criterion:
 - (1) installations using biomass as defined in Section 1, point 9, of Annex I to Implementing Regulation (EU) 2025/2547;
 - (2) installations carrying out carbon capture, including for the purpose of geological storage or for use of the GHG in the production of fuels or other materials;
 - (3) installations transferring greenhouse gases to other installations, pipelines or CO₂ transport infrastructures as defined in Article 3(29) of Regulation (EU) 2024/1735 of the European Parliament and of the Council ⁽⁷⁾.
 - (c) a verifier has carried out at least one physical site visit in the last five reporting periods immediately preceding the current reporting period;
 - (d) the conditions laid out in paragraph 1, points (c) to (f) are fulfilled.

Article 4

Conditions for virtual site visit due to serious, extraordinary and unforeseeable circumstances

The verifier may decide to carry out a virtual site visit provided that the following conditions are fulfilled:

- (a) the verifier is prevented from carrying out a physical site visit due to serious, extraordinary and unforeseeable circumstances outside the control of the operator, and those circumstances cannot, after using all reasonable efforts, be overcome;
- (b) the decision of the verifier to carry out a virtual site visit is based on the results of the risk analysis;
- (c) the verifier has identified and taken the necessary measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements.

⁽⁷⁾ Regulation (EU) 2024/1735 of the European Parliament and of the Council of 13 June 2024 on establishing a framework of measures for strengthening Europe's net-zero technology manufacturing ecosystem and amending Regulation (EU) 2018/1724 (OJ L, 2024/1735, 28.6.2024, ELI: <http://data.europa.eu/eli/reg/2024/1735/oj>).

*Article 5***Materiality levels and other parameters**

1. When assessing misstatements on reported data in the reporting period subject to verification, the verifier shall, for each tonne of the relevant good, identified by its Combined Nomenclature (CN) code, apply the following materiality levels:

- (a) 5 % of the total specific embedded emissions;
- (b) 5 % of the total specific embedded free allocation.

2. The verifier shall also use expert judgement as to whether misstatements or non-conformities, individually or when aggregated with other misstatements or non-conformities, justified by their size and nature, are to be considered material, for:

- (a) misstatements, individually or when aggregated with other misstatements, which are below the materiality level pursuant to paragraph 1;
- (b) parameters which are not referred to in paragraph 1.

*Article 6***Format of the verification report**

The verification report shall be prepared based on an electronic template provided by the Commission via the CBAM Registry.

The electronic template shall contain at least the information listed in the Annex to this Regulation.

*Article 7***Entry into force and application**

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 December 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Template of the verification report

1. GENERAL IDENTIFICATION DATA

1.1. **Identification of the operator and the installation**

- (a) name of the operator;
- (b) corporate or activity registration number of the operator;
- (c) full address in English;
- (d) the installation under verification, identified by the following data:
 - (1) name of the installation;
 - (2) unique installation identifier in the CBAM Registry;
 - (3) applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
 - (4) full address in English and geographical coordinates of the installation, expressed in longitude and latitude, including six decimals.

1.2. **Identification of the verification report**

- (a) unique identifier of the verification report;
- (b) applicable reporting period.

1.3. Identification of the verifier

- (a) name of the verifier;
- (b) address where the verifier is established;
- (c) where the verifier outsourced verification activities, address(es) of office(s) of the verification team;
- (d) accreditation number of the verifier;
- (e) name of the national accreditation body;
- (f) country of establishment of the national accreditation body;
- (g) expiration date of the accreditation;
- (h) any scope of accreditation relevant for CBAM.

2. INFORMATION ON THE VERIFICATION

2.1. **Verification team**

- (a) name of the verification team leader;
- (b) name of the CBAM lead auditor and of all CBAM auditors and technical experts who are members of the verification team;
- (c) if applicable, name of the CBAM lead auditor, CBAM auditors and technical experts undertaking the physical or virtual site visit.

2.2. **Details on physical and virtual site visits**

- (a) if applicable, date of the physical site visits and number of days spent on-site;
- (b) date of the last physical site visit;
- (c) if applicable, date and detailed explanation of reasons for carrying out a virtual site visit;
- (d) if applicable, detailed explanation of reasons for waiving the obligation to carry out a physical site visit;
- (e) if applicable, date and location of other visits relating to the verification.

2.3. Basis of verification work

- (a) objectives of the verification;
- (b) scope of the verification;
- (c) scope of accreditation required to perform the verification;
- (d) date and version number of the monitoring plan used for the verification;
- (e) criteria used to verify the operator's report;
- (f) materiality levels applied.

2.4. Installation and data verification

- (a) summary of the installation's monitoring plan, containing at least the following information:
 - (1) list of all CBAM production processes and routes carried out at the installation;
 - (2) information on how the attributed direct and indirect emissions of each production process were calculated;
 - (3) whether any zero-rated fuels are used, and how the operator demonstrates the applicability of zero-rating of the fuels;
 - (4) whether measurable heat is imported from or exported to other installations;
 - (5) whether waste gases are produced and used in the installation, or imported from or exported to other installations;
 - (6) whether CO₂ capture is used;
- (b) a compilation of the data verified, consisting of the following:
 - (1) the total direct emissions of the installation during the reporting period;
 - (2) if the installation produces goods which are not listed in Annex II to Regulation (EU) 2023/956:
 - (a) the indirect emissions of the installation during the reporting period;
 - (b) the method for determining the specific indirect emissions factor and the information source used;
 - (c) the specific indirect embedded emissions of each good produced;
 - (3) quantities of each good measured in the functional unit for each CN code;
 - (4) the specific direct embedded emissions of each good produced;
 - (5) if applicable, for electricity imported into the customs territory of the Union:
 - (a) confirmation that, for each authorised CBAM declarant for which the operator has provided a declarant-specific addendum to the operator's emissions report and for the quantity of electricity mentioned therein, the criteria laid down in Section 5 of Annex IV to Regulation (EU) 2023/956 are met;
 - (b) a summary of the elements of evidence confirming that each of the criteria laid down in Section 5 of Annex IV to Regulation (EU) 2023/956 is met;
 - (6) for goods that are not listed in Annex II to Regulation (EU) 2023/956:
 - (a) for indirect emissions, where electricity is produced inside the installation, whether electricity is:
 - produced by co-generation,
 - produced by separate generation,
 - produced from fossil or renewable sources,
 - exported from the system boundaries of a production process;

- (b) the share of indirect emissions determined on the basis of actual values in accordance with Article 9 of Implementing Regulation (EU) 2025/2547;
 - (c) the share of indirect emissions determined on the basis of default values;
 - (d) for the share of indirect emissions determined on the basis of actual values, confirmation that the criteria for the use of actual values laid down in point 6 of Annex IV to Regulation (EU) 2023/956 are met;
 - (e) the specific indirect emissions calculated in accordance with Article 9 of Implementing Regulation (EU) 2025/2547;
- (7) the specific embedded free allocation of each good produced;
 - (8) confirmation of the use of the applicable CBAM benchmarks and the methods used for determining the specific embedded free allocation.

2.5. Data verification of precursors

- (a) data on each type of precursor that was used by the installation, and for which default values were used, excluding precursors produced in the production process in accordance with Article 4(9) of Implementing Regulation (EU) 2025/2547:
 - (1) CN code;
 - (2) name of the good;
 - (3) country of origin, where it is known, and where the precursor was produced outside the installation;
 - (4) the applicable default value;
- (b) data on each type of precursor that was used by the installation, and for which actual values were used, excluding precursors produced in the production process in accordance with Article 4(9) of Implementing Regulation (EU) 2025/2547:
 - (1) CN code;
 - (2) name of the good;
 - (3) country of origin;
 - (4) reporting period, and indication of whether it was determined using the default reporting period or the actual time of production;
 - (5) specific embedded emissions (direct and, if applicable, indirect);
 - (6) information on the operator and on the installation of origin of the precursor:
 - (a) name of the operator;
 - (b) name of the installation;
 - (c) unique installation identifier in the CBAM Registry, if available;
 - (d) applicable reporting period;
 - (7) information on the verifier who verified the precursor's actual values:
 - (a) name of the verifier;
 - (b) address where the verifier is established;
 - (c) where the verifier outsourced verification activities, address(es) of office(s) from where some verification activities were outsourced;
 - (d) name and contact details of the CBAM lead auditor;
 - (e) accreditation number of the verifier;
 - (f) name of the national accreditation body;
 - (g) country of establishment of the national accreditation body;
 - (h) expiration date of the accreditation;
 - (i) scope of accreditation required to perform the verification;

- (j) whether the verifier's statement concludes with reasonable assurance that the report is free from material misstatements and material non-conformities;
- (k) date of issuance of the verification statement;
- (c) where an installation, producing complex goods, receives from another installation, precursors under a given CN code produced during different reporting periods, the specific embedded emissions (direct and, if applicable, indirect) to be used for that precursor in accordance with Article 14(1) of Implementing Regulation (EU) 2025/2547;
- (d) where the production process of a complex good uses a type of precursor obtained from multiple installations, the specific embedded (direct and, if applicable, indirect) emissions to be used for that precursor, calculated in accordance with Article 14 of Implementing Regulation (EU) 2025/2547.

2.6. Verification statement

- (a) the verifier's statement indicating whether it concludes with reasonable assurance that the report is free from material misstatements and material non-conformities;
 - (b) information on material misstatements found and corrected;
 - (c) information of material non-conformities found and corrected;
 - (d) information on remaining misstatements that were not corrected before the issuance of the verification report and whether they are material;
 - (e) information on remaining non-conformities that were not corrected before the issuance of the verification report and whether they are material;
 - (f) information on remaining non-compliance that was not corrected before the issuance of the verification report and whether they are material;
 - (g) recommendations for improvement, if applicable;
 - (h) date and signature by an authorised person on behalf of the verifier, including his/her name.
3. ANNEX: OPERATOR'S SUMMARY EMISSIONS REPORT PURSUANT TO ANNEX IV TO IMPLEMENTING REGULATION (EU) 2025/2547
4. DECLARANT-SPECIFIC ADDENDUM TO THE OPERATOR'S EMISSIONS REPORT FOR ELECTRICITY IMPORTED INTO THE CUSTOMS TERRITORY OF THE UNION
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