Carbon Border Adjustment Mechanism

English-Chinese Translation Text

欧盟碳边境调节机制（CBAM）
中英对照版

中国有色金属工业协会绿色产品评价中心 组织编译

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编译说明

2023年5月16日，欧盟碳边境调节机制（CBAM）法案最终文本发布在欧盟公报上。CBAM在公告后第二日即告生效，而非通常的20天后生效（与CBAM同时公告的其他四项法规仍均为20日后生效）。这标志着CBAM已经成为欧盟的正式法律。

CBAM将于2023年10月1日正式启动，过渡期至2025年12月31日，并于2026年正式实施。当前CBAM行业覆盖范围包括钢铁、铝、水泥、化肥、化工（氢）、电力等，未来还可能涵盖更多行业。我国是欧盟进口产品的主要生产国，碳边境调节机制的实施将影响对欧贸易。

中国有色金属工业协会绿色产品评价中心（以下简称“评价中心”）目前正在开展绿电铝评价工作，绿电铝评价的核心线索是“碳”，核心意义也在于“碳”，面对未来复杂多变的出口环境、愈发严峻的碳竞争形势，绿电铝评价工作将助推有色金属行业绿色低碳发展。同时评价中心还在全国有色金属标准化技术委员会的统一安排下，筹划铝行业有关碳排放和碳足迹相关标准的顶层设计，牵头编制系列碳排放相关标准。

评价中心已组织力量编译了CBAM法案，现将其免费向社会共享。同时，欧盟委员会还于8月17日发布了CBAM过渡期实施细则正式文本。评价中心将组织力量继续翻译细则部分，后续待编译完成再向社会共享。

由于时间仓促，译者水平有限，错漏在所难免，请使用者甄别。

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of 10 May 2023

establishing a carbon border adjustment mechanism

(Text with EEA relevance)

REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 10 May 2023

establishing a carbon border adjustment mechanism

(Text with EEA relevance)

欧洲议会和理事会第(EU)2023/956号条例

2023年5月10日

建立一个碳边境调整机制

(与欧洲经济区相关的文本)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

欧洲议会和欧盟理事会，

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

考虑到《欧盟运作条约》，特别是其中第192(1)条，

Having regard to the proposal from the European Commission,

考虑到欧盟委员会的提议，

After transmission of the draft legislative act to the national parliaments,

在向国家议会转交立法草案后，

Having regard to the opinion of the European Economic and Social Committee,

考虑到欧洲经济和社会委员会的意见，

Having regard to the opinion of the Committee of the Regions,

考虑到地区委员会的意见，

Acting in accordance with the ordinary legislative procedure,

按照普通立法程序行事，

Whereas:

鉴于：

(1) In its communication of 11 December 2019 entitled 'The European Green Deal' (the 'European Green Deal'), the Commission set out a new growth strategy. That strategy aims to transform the Union into a fair and prosperous society, with a modern, resource-efficient and competitive economy,

where there are no net emissions (emissions after deduction of removals) of greenhouse gases ('greenhouse gas emissions') at the latest by 2050 and where economic growth is decoupled from the use of resources. The European Green Deal aims to protect, conserve and enhance the Union's natural capital, and to protect the health and well-being of citizens from environment-related risks and impacts. At the same time, that transformation must be just and inclusive, leaving no one behind. The Commission also announced in its communication of 12 May 2021 entitled 'Pathway to a Healthy Planet for All, EU Action Plan: Towards Zero Pollution for Air, Water and Soil' the promotion of relevant instruments and incentives to better implement the 'polluter pays' principle set out in Article 191(2) of the Treaty on the Functioning of the European Union (TFEU) and thus complete the phasing out of 'pollution for free' with a view to maximising synergies between decarbonisation and the zero-pollution ambition.

在2019年12月11日题为“欧洲绿色协议”(“欧洲绿色协议”) 的信函中， 委员会提出了一项新的增长战略 。该战略旨在将欧盟转变为一个拥有现代化、高效利用资源并有竞争力的经济体的公平繁荣的社会。该战略旨在将欧盟转变为一个公平和繁荣的社会，这个社会拥有一个现代的、资源高效的和有竞争力的经济，委员会计划且最晚在2050前达成没有温室气体的零净排放量（扣除人类活动因素清除后的排放量），并使得欧盟的、经济增长能够与资源使用脱钩。欧洲绿色协议还旨在保护、节约和提高欧盟的自然资本，并保护公民的健康和福祉不受与环境相关的风险和影响。同时，这种转变必须是公正和包容的，不能让任何人落后。欧盟委员会还在其2021年5月21日的题为“通往人人享有的健康地球之路，， 欧盟行动计划：向着实现空气、水和土壤的零污染的目标前进”的信函中宣布：将向着实现空气、水和土壤的零污染的目标前进，促进推广相关仪器的使用工具并采取和激励措施，以更好地实施《欧洲联盟运作条约》（‘TFEU’）第191（2）条规定的污染者付费原则，从而完成逐步淘汰“免费污染”，以最大限度地发挥脱碳和零污染目标之间的协同作用。

(2) The Paris Agreement, adopted on 12 December 2015 under the United Nations Framework Convention on Climate Change ('UNFCCC') (the 'Paris Agreement'), entered into force on 4 November 2016. The Parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2°C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels. Under the Glasgow Climate Pact, adopted on 13 November 2021, the Conference of the Parties to the Paris Agreement, also recognised that limiting the increase in the global average temperature 1.5 °C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and committed to strengthening the 2030 targets by the end of 2022 to close the ambition gap.

《巴黎协定》于2015年12月12日在《联合国气候变化框架公约》（‘UNFCCC’）下通过，并于2016年11月4日生效。《巴黎协定》的缔约方已同意将全球平均气温升幅控制在工业化前2℃以下，并将气温上升限制在工业化前水平的1.5℃以上。 根据2021年11月13日启用的《格拉斯哥气候公约》，缔约方认识到，将全球平均气温升幅限制在工业化前1.5℃内能够显著降低气候变化的风险和影响，并承诺在2022年底前强化2030年的目标以缩小与目标相比的气候差距。

(3) Tackling climate and other environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the European Green Deal. The value of the European Green Deal has only grown in light of the very severe effects of the COVID-19 pandemic on the health and economic well-being of the Union's citizens.

《欧洲绿色协议》的核心是应对气候和其他环境相关的挑战，并实现《巴黎协定》的目标。其价值在COVID-19新型冠状病毒肺炎对欧盟公民的健康和经济福祉造成极其严重的影响时得以体现。

(4) The Union committed to reducing the Union's economy-wide net greenhouse gas emissions by at least 55% compared to 1990 levels by 2030, as set out in the submission to the UNFCCC on behalf of the European Union and its Member States on the update of the nationally determined contribution of the European Union and its Member States.

欧盟承诺将在2030年将整个经济范围内的温室气体净排放量降至与1990年相比的55%。这一点在代表欧洲联盟及其成员国向《联合国气候变化框架公约》提交的关于欧洲联盟及其成员国的“国家自主贡献“（nationally determined contributions (NDCs)）的更新报告中有所阐述。

(5) Regulation (EU) 2021/1119 of the European Parliament and of the Council has enshrined in

legislation the objective of economy-wide climate neutrality at the latest by 2050 at the latest. That Regulation also establishes a binding Union domestic reduction target for net greenhouse gas emissions (emissions after deduction of removals) of at least 55% compared to 1990 levels by 2030.

欧洲议会和理事会的(EU)2021/1119号条例已将最晚在2050年前实现整个经济体的气候中和的目标写入了立法。该条例还规定了具有约束力的欧盟温室气体减排承诺，即在2030年达成温室气体的排放量（扣除人类活动因素后的排放量）比1990年减少至少55%的目标。

(6) The Special Report of the Intergovernmental Panel on Climate Change (IPCC) of 2018 on the impacts of global temperature increases of 1.5°C above pre-industrial levels and related global greenhouse gas emission pathways provides a strong scientific basis for tackling climate change and illustrates the need to step up climate action. That report confirms that, in order to reduce the likelihood of extreme weather events, greenhouse gas emissions need to be urgently reduced, and that climate change needs to be limited to a global temperature increase of 1.5°C. Moreover, if mitigation pathways, consistent with limiting global warming to 1.5°C above pre-industrial levels, are not rapidly activated, much more expensive and complex adaption measures will have to be taken to avoid the impacts of higher levels of global warming. The contribution of Working Group I to the Sixth Assessment Report of the IPCC entitled 'Climate Change 2021: The Physical Science Basis' recalls that climate change is already affecting every region on Earth and projects that in the coming decades climate change will increase in all regions. That report stresses that, unless there are immediate, rapid and large-scale reductions in greenhouse gas emissions, limiting warming to close to 1.5 °C or even 2 °C will be beyond reach.

政府间气候变化专门委员会(IPCC)在2018年出具的关于全球气温比工业化前上升1.5°C的影响和相关的全球温室气体排放路径的特别报告中为应对气候变化提供了强有力的科学依据，并说明了加强气候行动的必要性。该报告证实，需要紧急减少温室气体排放并将全球气温升高限制在1.5°C以内，以减少极端天气发生的可能性。如果此缓和措施没有迅速启动，则必须采取更加昂贵和复杂的措施来避免全球变暖带来的影响。第一工作组在题为"2021 年气候变化：物理科学基础"的 IPCC 第六次评估报告中指出气候变化已经影响到地球上的每个区域，并预测未来几十年气候变化将全面加剧。该报告强调，必须立即迅速进行大规模的温室气体减排，否则将升温限制在接近1.5°C 甚至2°C的目标将不可企及。

(7) The Union has been pursuing an ambitious policy on climate action and has put in place a regulatory framework to achieve its 2030 target for greenhouse gas emissions reduction. The legislation implementing that target consists, inter alia, of Directive 2003/87/EC of the European Parliament and of the Council, which establishes a system for greenhouse gas emission allowance trading within the Union ('EU ETS') and delivers harmonised pricing of greenhouse gas emissions at Union level for energy-intensive sectors and subsectors, of Regulation (EU) 2018/842 of the European Parliament and of the Council, which requires Member States to compensate greenhouse gas emissions from land use with the removal of greenhouse gases from the atmosphere.

欧盟在推行远大的气候行动政策的同时建立了一个监管框架以实现其2030年温室气体减排目标。落实该目标的条例主要包括：欧洲议会和理事会的2003/87/EC号指令该指令建立了欧盟内部的温室气体排放配额交易系统（EU ETS欧盟排放交易系统），并提供在欧洲议会和理事会条例（EU）2018/842的能源密集型部门和其分部门的欧盟统一温室气体排放协调定价，其中介绍了到2030年减少温室气体排放的国家目标以及欧洲议会和理事会的2018/842号条例（EU），该条例引入了到2030年减少温室气体排放的国家目标；以及欧洲议会和理事会的2018/841号条例（EU），该条例要求成员国通过清除大气中的排放物来补偿土地使用所产生的温室气体排放。

(8) While the Union has substantially reduced it domestic greenhouse gas emissions, the greenhouse gas emissions embedded in imports to the Union have been increasing, thereby undermining the Union's efforts to reduce its global greenhouse gas emissions footprint. The Union has a responsibility to continue playing a leading role in global climate action.

虽然欧盟已大幅减少其国内温室气体排放量，但欧盟进口中的温室气体排放量一直在增加，从而破坏了欧盟减少全球温室气体排放足迹的努力。欧盟有责任继续在全球气候行动中发挥主导作用。

(9) As long as a significant number of the Union's international partners have policy approaches

that do not achieve the same level of climate ambition, there is a risk of carbon leakage. 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. Such situations could lead to an increase in the total global emissions, thus jeopardising the reduction of greenhouse gas emissions that is urgently needed if the world is to keep the increase in global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5 °C above pre-industrial levels. As the Union increases its climate ambition, that risk of carbon leakage could undermine the effectiveness of Union emission reduction policies.

只要相当数量的国际伙伴的政策方针没有达到与欧盟相同的气候目标，就会存在碳泄漏的风险。碳泄漏的发生是由于与气候政策相关的成本原因，某些行业部门或分部门的企业将生产转移到其他国家，或从这些国家进口替代同等但温室气体排放较少的产品的行为。这可能导致全球范围内总排放量增加，从而危及减少温室气体排放的目标。而如果世界要将全球平均温度升幅保持在远低于工业化前的2℃以内，并将温度升幅限制在工业化的1.5℃以上，就迫切需要减少温室气体排放。随着欧盟增加其实现气候目标的雄心，碳泄漏的风险可能会破坏欧盟减排政策的有效性。

(10) The initiative for a carbon border adjustment mechanism ('CBAM') is a part of the 'Fit for 55' legislative package. The CBAM is to serve as an essential element of the Union's toolbox for meeting the objective of a climate-neutral Union at the latest by 2050 in line with the Paris Agreement by addressing the risk of carbon leakage that results from the Union's increased climate ambition. The CBAM is expected to also contribute to promoting decarbonisation in third countries.

碳边境调节机制(CBAM)的倡议是一揽子计划(Fit for 55)的一部分。该机制将作为欧盟通过防止因欧盟气候政策增加导致的的碳泄漏风险，最迟在2050年实现符合《巴黎协定》的气候中立联盟的目标的一个重要组成部分。该机制还将有助于促进第三国的脱碳。

(11) Existing mechanisms for addressing the risk of carbon leakage in sectors or subsectors where such risk exists consist of the transitional free allocation of EU ETS allowances and financial measures to compensate for indirect emission costs incurred from greenhouse gas emission costs passed on in electricity prices. Those mechanisms are set out in Article 10a(6) and Article 10b of Directive 2003/87/EC, respectively. The free allocation of EU ETS allowances at the level of best performers has been a policy instrument for certain industrial sectors to address the risk of carbon leakage. However, compared to full auctioning, such free allocation weakens the price signal that the system provides and thus affects the incentives for investment into further reducing greenhouse gas emissions.

现存的解决有碳泄漏风险的部门或其分部门的碳泄漏风险的机制是2003/87/EC号指令第10a(6)条和第10b条分别规定的欧盟排放交易计划配额的过渡性免费分配以及通过电价中传递的温室气体排放成本的间接排放成本进行补偿的财政措施。在表现好的国家免费分配EU ETS配额已经成为特定工业部门应对碳泄漏风险的政策工具。但与完全拍卖相比，免费分配削弱了体系所提供的价格信号，从而影响了进一步减少温室气体排放的投资激励。

(12) The CBAM seeks to replace those existing mechanisms by addressing the risk of carbon leakage in a different way, namely by ensuring equivalent carbon pricing for imports and domestic products. To ensure a gradual transition from the current system of free allowances to the CBAM, the CBAM should be progressively phased in while free allowances in sectors covered by the CBAM are phased out. The combined and transitional application of EU ETS allowances allocated free of charge and of the CBAM should in no case result in more favourable treatment for Union goods compared to goods imported into the customs territory of the Union.

CBAM以与现有机制不同的方式解决碳泄漏风险，即确保对进口产品和国内产品的同等碳定价。为了确保能够从目前的免费配额制度逐步过渡到CBAM，应在引入CBAM的同时逐步淘汰CBAM所涵盖的部门的免费配额。在任何情况下，欧盟排放交易体系（EU ETS）的免费配额与CBAM的联合和过渡性应用都不应使欧盟货物受到优于欧盟关税区进口货物的待遇。

(13) The carbon price is rising, and companies need long-term visibility, predictability and legal certainty to make their decisions on investment in the decarbonisation of industrial processes. Therefore, in

order to strengthen the legal framework for frighting carbon leakage, a clear pathway for gradual further extension of the scope of the CBAM to products, sectors and subsectors at risk of carbon leakage should be established.

碳价的上涨使得企业需要拥有长期的课件行、可预测性和法律确定性确立其工业过程脱碳的决定。因此，应建立明确的的途径将CBAM的管控范围扩张到所有存在碳泄漏风险的产品、行业和子行业以加强打击碳泄漏的法律框架。

(14) While the objective of the CBAM is to prevent the risk of carbon leakage, this Regulation would also encourage producers from third countries to use technologies that are more efficient in reducing greenhouse gases so that fewer emissions are generated. For that reason, the CBAM is expected to effectively support the reduction of greenhouse gas emissions in third countries.

虽然CBAM的目标是防止碳泄漏的发生，但本条例也鼓励第三国的生产商使用能够有效减少温室气体排放的技术，从而减少排放量。因此，CBAM有望成为降低第三国排放的有效措施。

(15) As an instrument to prevent carbon leakage and reduce greenhouse gas emissions, the CBAM should ensure that imported products are subject to a regulatory system that applies carbon costs equivalent to those borne under the EU ETS, resulting in an carbon price that is equivalent for imports and domestic products. The CBAM is a climate measure which should support the reduction of global greenhouse gas emissions and prevent the risk of carbon leakage, while ensuring compatibility with World Trade Organization law.

作为防止碳泄漏和减少温室气体排放的工具，CBAM应确保进口产品受监管体系管束。该体系适用的碳成本应与该进口产品在欧盟碳排放交易体系（EU ETS）下所应承担的成本相当，从而为进口产品和国内产品提供同等的碳定价和公平竞争环境。CBAM是一项气候措施，应支持减少全球温室气体排放并防止碳泄漏的发生，同时确保遵循世界贸易组织法律。

(16) This Regulation should apply to goods imported into the customs territory of the Union from third countries, except where their production has already been subject to the EU ETS through its application to third countries or territories or to a carbon pricing system that is fully linked with the EU ETS.

本条例应适用于从第三国进口到欧盟关税区的货物,已经通过向第三国或地区申请欧盟碳排放交易体系（EU ETS）或被与欧盟碳排放交易体系（受到EU ETS）完全挂钩的碳定价体系的约束的货物除外，或已经受到一个与EU ETS完全挂钩的碳定价系统的约束。

(17) With a view to ensuring that the transition to a carbon-neutral economy is continuously accompanied by economic and social cohesion, account should be taken, upon future revision of this Regulation, of the special characteristics and constraints of the outermost regions referred to the Article 349 TFEU as well as of island States which are part of the customs territory of the Union, without undermining the integrity and propose appropriate measures for the outermost regions in implementing the CBAM, in particular because of the specific customs and tax arrangements that apply to the outermost regions.

为了确保向碳中和经济的过渡持续伴随着经济和社会的凝聚力，在未来修订本条例时，应考虑到《欧盟运作条约》（TFEU）第349条所指出的最外层区域以及作为欧盟关税领土一部分的岛屿国家的特点和限制。在不破坏法律秩序的完整性和连贯性的为最外围地区提出实施CBAM的适当措施，特别是要考虑到最外围地区的具体海关和税收安排。

(18) With a view to preventing the risk of carbon leakage in offshore installations, this Regulation should apply to goods, or processed products from those goods resulting from an inward processing procedure, that are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State where that continental shelf or exclusive economic zone is adjacent to the customs territory of the Union. Implementing powers should be conferred on the Commission to lay down detailed conditions for the application of the CBAM to such goods.

为防止海上设施的碳泄漏发生，本条例应适用于运往大陆架或专属经济区与欧盟关税领土相邻

的成员国大陆架或专属经济区上的人工岛屿、固定或浮动结构或任何其他结构的货物，或由进境加工程序产生的货物的加工产品。委员会应拥有实施权，以便制定 CBAM 对此类货物适用的详细条例。

(19) The greenhouse gas emissions that should be subject to the CBAM should correspond to those greenhouse gas emissions covered by Annex I to Directive 2003/87/EC, namely carbon dioxide ('CO_2') as well as, where relevant, nitrous oxide and perfluorocarbons. The CBAM should initially apply to direct emissions of those goods into the customs territory of the Union, mirroring the scope of the EU ETS to ensure coherence. The CBAM should also apply to indirect emissions. Those indirect emissions are the emissions arising from the generation of electricity used to produce the goods to which this Regulation applies. The inclusion of indirect emissions would further enhance the environmental effectiveness of the CBAM and its ambition to contribute to fighting climate change. Indirect emissions should, however, not be taken into account initially for the goods in respect of which financial measures apply in the Union that compensate for indirect emissions costs incurred from greenhouse gas emission costs passed on in electricity prices. Those goods are identified in Annex II to this Regulation. Future revisions of the EU ETS in Directive 2003/87/EC and, in particular, revisions of the compensation measures of the indirect costs should be appropriately reflected as regards the scope of application of the CBAM. During the transitional period, data should be collected for the purpose of further specifying the methodology for the calculation of indirect emissions. That methodology should take into account the quantity of electricity used for the production of the goods listed in Annex I to this Regulation, as well as the country of origin, generation source, and the emission factors related to that electricity. The specific methodology should be further specified in order to achieve the most appropriate way to prevent carbon leakage and ensure the environmental integrity of the CBAM.

由CBAM监管的温室气体排放应与附件一中2003/87/EC号指令所中EU ETS附件一涵盖的温室气体排放相对应，即二氧化碳（CO_2）以及相关的一氧化二氮（N_2O）和全氟化碳合物（PFCs）。CBAM最初应适用于从货物生产到进口至欧盟关税区期间产生的温室气体的直接排放，CBAM应反映EU ETS将来对于其监管的温室气体的修的范围以确保一致性订。CBAM也应适用于温室气体的间接排放，指为生产本条例适用的货物而发电产生的排放。将间接排放包括在内将进一步提高 CBAM 的环境有效性及其为应对气候变化做出贡献的抱负。但不应在最初将对于欧盟适用财政措施补偿在电价中转嫁的温室气体排放成本所产生的间接排放成本的商品列入间接排放的考虑范围，这些货物在本条例的附件二中进行了详细说明。在未来修订EU ETS 指令 2003/87/EC时——特别是间接成本补偿措施的修订——应适当反映 CBAM 的应用范围。在过渡期间应收集数据以进一步明确间接排放的计算方法，该方法应考虑用于生产本条例附件一所列商品的电量以及原产国、发电源和与该电力相关的排放因子，该方法是实现防止碳泄漏和确保 CBAM 环境完整性的最佳方案。CBAM应该适用于从货物生产到进口到欧盟关税区的这些温室气体的直接排放和间接排放，以对应EU ETS的范围。CBAM和EU ETS之间的一致性对于遵守WTO的原则至关重要。

(20) The EU ETS and the CBAM share a common objective of pricing greenhouse gas emissions embedded in the same sectors and goods through the use of specific allowances or certificates. Both systems have a regulatory nature and are justified by the need to curb greenhouse gas emissions, in line with the binding environmental target under Union law, set out in Regulation (EU) 2021/1119, to reduce the Union's net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 and the objective to reach economy-wide climate neutrality at the latest by 2050.

EU ETS和CBAM的共同目标为通过使用特定的配额或证书对相同部门和商品中的温室气体排放进行定价。这两个系统都具有监管性质并符合遏制温室气体排放的必要性，符合欧盟法律（EU）规定的第 2021/1119号条例中具有约束力的环境目标，即到2030年将欧盟的温室气体净排放量与1990年的水平相比至少减少55%，最迟到2050年实现全经济气候中和的目标。

(21) While the EU ETS sets the total number of allowances issued (the 'cap') on the greenhouse gas emissions from activities within its scope and allows trading of allowances (the 'cap and trade system'), the CBAM should not establish quantitative limits on import, so that trade flows are not restricted. Moreover, while the EU ETS applies to installations in the Union, the CBAM should apply to certain goods imported into the customs territory of the Union.

虽然EU ETS对其范围内的温室气体排放设定了配额总数上限并允许配额交易（“上限和交易制度”），但CBAM不应限制进口数量以确保贸易流动不受约束。此外，EU ETS适用于建在欧盟境内的设施，而CBAM则适用于进口到欧盟关税区的特定货物。

(22) The CBAM system has some specific features when compared to the EU ETS, including with respect to the calculation of the price of CBAM certificates, the possibilities to trade CBAM certificates and their period of validity. Those features are due to the need to preserve the effectiveness of the CBAM as a measure to prevent carbon leakage over time. They also ensure that the management of the CBAM system is not excessively burdensome, both in terms of obligations imposed on operators and administrative resources, while at the same time preserving a level of flexibility available to operators equivalent to that under the EU ETS. Ensuring such a balance is of particular importance to small and medium-sized enterprises (SMEs) concerned.

与 EU ETS 相比，CBAM 系统具有一些特定功能，包括 CBAM 证书价格的计算、交易 CBAM 证书的可能性及其有效期，这些特征保持了 CBAM作为防止碳泄漏的措施的有效性。它们在确保 CBAM 系统的管理对运营商施加的义务和行政资源方面不会过于繁重的同时为运营商提供与 EU ETS 相当的灵活性水平，这种平衡对于相关的中小型企业 (SMEs) 尤为重要。

(23) In order to preserve its effectiveness as a measure to prevent carbon leakage, the CBAM needs to reflect closely the EU ETS price. While on the EU ETS market the price of allowances released onto the market is determined through auctions, the price of CBAM certificates should reasonably reflect the price of such auctions through averages calculated on a weekly basis. Such weekly average prices reflect closely the price fluctuations of the EU ETS and allow a reasonable margin for importers to take advantage of the price changes of the EU ETS while also ensuring that the system remains manageable for administrative authorities.

CBAM需要密切反映 EU ETS 价格以保持其作为防止碳泄漏措施的有效性。投放市场的配额价格在EU ETS市场上通过拍卖确定，而CBAM 证书的价格应通过每周计算的平均值合理反映此类拍卖的价格。这种每周平均价格密切反映了EU ETS 的价格波动，为进口商提供了合理的余地利用 EU ETS 的价格变化，同时也确保了行政当局对该体系仍拥有管理权。

(24) Under the EU ETS, the cap determines the supply of emission allowances and provides certainty about maximum emissions of greenhouse gases. The carbon price is determined by the balance of that supply against the market demand. Scarcity is necessary for there to be a price incentive. This Regulation is not intended to impose a cap on the number of CBAM certificates available to importers; if importers were able to carry forward and trade CBAM certificates, that ability could have resulted in situations where the price for CBAM certificates would no longer reflect the evolution of the price in the EU ETS. Such a situation would weaken the incentive for decarbonisation, favouring carbon leakage and impairing the overarching climate objective of the CBAM. It could also result in different prices for operators from different countries. The limits on the possibilities to trade CBAM certificates and to carry them forward are therefore justified by the need to avoid undermining the effectiveness and climate objective of the CBAM and to ensure even-handed treatment of operators from different countries. However, in order to preserve the possibility for importers to optimise their costs, this Regulation should provide for a system where authorities can repurchase a certain amount of excess certificates from importers. Such amount should be set at a level which allows a reasonable margin for importers to leverage their costs over the period of validity of the certificates while preserving the overall price transmission effect, ensuring that the environmental objective of the CBAM is preserved.

在欧盟排放交易体系下，上限决定了排放配额的供应以及温室气体的最大排放量，碳价格由供应与市场需求的平衡决定，而稀缺性则是价格激励的必要条件。 本条例无意对进口商可获得的 CBAM 证书的数量施加上限，但如果进口商拥有能够结转和交易 CBAM 证书的权利可能会导致 CBAM 证书的价格不再反映 EU ETS 价格的演变。该情况将削弱脱碳的动力，致使碳泄漏的发生，损害 CBAM 的总体气候目标，并导致来自不同国家的运营商的货物价格不同。因此，为了避免破坏 CBAM 的有效性和气候目标并确保公平对待来自不同国家的运营商，限制交易 CBAM 证书和将其继续使用的可能性是合理的。 然而，为了保持进口商优化成本的可能性，本条例应规定当局可以从进口商那里回购一定数量的超额证书。该数量应设定在允许进口商在证书有效期内有合理余量

以利用其成本的水平，同时保持整体价格传导效应以确保 CBAM 的环境目标得到维护。

(25) Given that the CBAM would apply to imports of goods into the customs territory of the Union rather than to installations, certain adaptations and simplifications would also need to apply in the CBAM. One such simplification should be the introduction of a simple and accessible declarative system whereby importers report the total verified greenhouse gas emissions embedded in goods imported in a given calendar year. A different timing compared to the compliance cycle of the EU ETS should also be applied to avoid any potential bottleneck that might result from obligations for accredited verifiers under this Regulation and Directive 2003/87/EC.

鉴于 CBAM 将适用于进口到联盟关税区的货物而不是设施，CBAM需要进行特定的改编和简化。此类简化措施之一应该是引入一种简单易用的声明系统，使进口商能够据此报告特定日历年进口商品中包含的经核实的温室气体排放总量。CBAM应采用与 EU ETS 的合规周期不同的时间安排，以避免本条例和 2003/87/EC 指令下认可的核实者义务可能导致的任何潜在障碍。

(26) Member States should impose penalties for infringements of this Regulation and ensure that such penalties are enforced. More specifically, the penalty amount for the failure of an authorised CBAM declarant to surrender CBAM certificates should be identical to the amount pursuant to Article 16(3) and (4) of Directive 2003/87/EC. However, where the goods have been introduced into the Union by a person other than an authorised CBAM declarant without complying with the obligations under this Regulation, the amount of those penalties should be higher in order to be effective, proportionate and dissuasive, also taking into account the fact that such person is not obliged to surrender CBAM certificates. The imposition of penalties under this Regulation is without prejudice to penalties that may be imposed under Union or national law for the infringement of other relevant obligations, in particular those related to customs rules.

成员国应对违反本条例的行为处以罚款，并确保此类处罚得到执行。授权CBAM 申报人未能交出 CBAM 证书的罚款金额应与指令 2003/87/EC 第 16（3）和（4）条规定的金额相同。为适当有效的劝阻进口商将货物由授权的 CBAM 报关人以外的人在不遵守本条例规定的义务的情况下运送至欧盟，该情况下的罚款数额应设立的更高，但需要同时考虑到该人没有义务交出 CBAM 证书的事实。根据本条例实施的处罚不影响根据联盟或国家法律可能对违反其他相关义务，特别是与海关规则相关的义务实施的处罚。

(27) While the EU ETS applies to certain production processes and activities, the CBAM should target the corresponding imports of goods. That requires clearly identifying imported goods by means of their classification in the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87 and linking them to embedded emissions.

EU ETS 适用于特定的生产过程和活动，而CBAM 针对相应的商品进口。这需要通过理事会 (EEC) 第 2658/87号条例联合命名法 ('CN') 中的分类明确识别进口商品，并将它们与隐含排放联系起来。

(28) The goods or processed products covered by the CBAM should reflect the activities covered by the EU ETS as that system is based on quantitative and qualitative criteria linked to the environmental objective of Directive 2003/87/EC and is the most comprehensive greenhouse gas emissions regulatory system in the Union.

CBAM包括的商品或加工产品应反映EU ETS所涵盖的活动，因为该系统是基于与指令 2003/87/EC 的环境目标所制定的定量和定性标准，是欧盟最全面的温室气体排放监管体系。

(29) Defining the scope of the CBAM in a way that reflects the activities covered by the EU ETS would also contribute to ensuring that imported products are granted a treatment that is not less favourable than that accorded to like products of domestic origin.

以反映 EU ETS 涵盖的活动的方式定义 CBAM 的范围也将有助于确保进口产品获得不低于欧盟国内同类产品的待遇。

(30) Whilst the ultimate objective of the CBAM is one of broad product coverage, it would be prudent to start with a selected number of sectors with relatively homogeneous goods where there is a risk

of carbon leakage. Union sectors deemed to be at risk of carbon leakage are listed in Commission Delegated Decision (EU) 2019/708.

虽然 CBAM 的最终目标是广泛的产品覆盖范围，但从一些具有相对同质化产品且存在碳泄漏风险的部门开始实行是更谨慎的做法。欧盟委员会（EU）授权决定的第2019/708号条例中中列出了被认为存在碳泄漏风险的工会部门。

(31) The goods, to which this Regulation should apply, should be selected after careful analysis of their relevance in terms of cumulated greenhouse gas emissions and risk of carbon leakage in the corresponding EU ETS sectors, while limiting complexity and administrative burden on the operators concerned. In particular, the selection should take into account basic materials and basic products covered by the EU ETS with the objective of ensuring that emissions embedded in emission-intensive products imported into the Union are subject to a carbon price that is equivalent to that applied to Union products, and of mitigating the risk of carbon leakage. The relevant criteria to narrow the selection should be: first, relevance of sectors in terms of emissions, namely whether the sector is one of the largest aggregate emitters of greenhouse gas emissions; second, the sector's exposure to significant risk of carbon leakage, as defined pursuant to Directive 2003/87/EC; and third, the need to balance broad product coverage in terms of greenhouse gas emissions, while limiting complexity and administrative burden.

在选择适用本规例的货物时，应仔细分析其与相应欧盟排放交易体系部门累积温室气体排放和碳泄漏风险的相关性，同时限制有关经营者的复杂性和行政负担。为了确保进口到欧盟的排放密集型产品中的排放量适用与适用于欧盟的碳价相同的碳价产品并减少碳泄漏的发生，货物的选择还应考虑到欧盟排放交易体系涵盖的基本材料和基本产品。缩小选择范围的相关标准应为：第一，部门在排放方面的相关性，即该部门是否是温室气体排放总量最大的排放者之一； 其次，该行业符合2003/87/EC号指令定义的拥有严重碳泄漏风险； 第三，需要在温室气体排放方面平衡广泛的产品覆盖范围的同时限制其复杂性和行政负担。

(32) The use of the first criterion would allow the listing of the following industrial sectors in terms of cumulated emissions: iron and steel, refineries, cement, aluminium, organic basic chemicals, hydrogen and fertilisers.

根据第标准磕列出以下工业部门的累积排放量：钢铁、炼油厂、水泥、铝、有机基础化学品、氢气和化肥。

(33) Certain sectors listed in Delegated Decision (EU) 2019/708 should not, however, be addressed in this Regulation at this stage, due to their particular characteristics.

授权决策 (EU) 2019/708号指令中列出的某些部门由于其特殊特性，现阶段不应在本条例中涉及。

(34) In particular, organic chemicals should not be included in the scope of this Regulation due to technical limitations that at the time of the adoption of this Regulation do not allow to define clearly the embedded emissions of such imported goods. For those goods the applicable benchmark under the EU ETS is a basic parameter, which does not allow for an unambiguous allocation of emissions embedded in individual imported goods. A more targeted allocation to organic chemicals requires more data and analysis.

有机化学品不应包含在本条例的范围内，因为在通过本条例时还无法拥有能够明确定义此类进口商品的隐含排放的技术。对于此类商品，EU ETS下的适用基准是无法对单个进口商品中包含的排放量进行明确分配的基本参数。因此，还需更多的数据和分析以更有针对性地分配有机化学品。

(35) Similar technical constraints apply to refinery products, for which it is not possible to unambiguously assign greenhouse gas emissions to individual output products. At the same time, the relevant benchmark in the EU ETS does not directly relate to specific products, such as petrol, diesel or kerosene, but to all refinery output.

类似的技术限制同样适用于炼油产品，因为明确地将温室气体排放分配给单个产出产品是无法达成的。同时，欧盟排放交易体系中的相关基准并不直接涉及如汽油、柴油或煤油类的具体产品，而是涉及所有炼油厂的产量。

(36) Aluminium products should be included in the CBAM as they are highly exposed to carbon leakage. Moreover, in several industrial applications they are in direct competition with steel products because of characteristics which closely resemble those of steel products.

铝产品因其高碳泄漏风险而被包括于CBAM中，且在一些工业用途中，它们与钢铁产品相似的特性使其能够与钢铁产品直接竞争。

(37) At the time of the adoption of this Regulation, imports of hydrogen into the Union are relatively low. However, that situation is expected to change significantly in the coming years as the Union's 'Fit for 55' package promotes the use of renewable hydrogen. For the decarbonisation of industry as a whole, the demand for renewable hydrogen will increase, and consequently lead to non-integrated production processes in downstream products where hydrogen is a precursor. The inclusion of hydrogen in the scope of the CBAM is the appropriate means to further foster the decarbonisation of hydrogen.

在通过本条例时，欧盟的氢进口量相对较低。然而随着欧盟的一揽子计划（Fit for 55）促进使用可再生氢，这种情况预计在未来几年将发生重大变化。工业脱碳将增加对于可再生氢的需求，从而产生以氢为前体的下游产品的非集成生产过程。因此，将氢纳入 CBAM 的范围是进一步促进氢脱碳的适当手段。

(38) Similarly, certain products should be included in the scope of the CBAM despite their low level of embedded emissions occurring during their production process, as their exclusion would increase the likelihood of circumventing the inclusion of steel products in the CBAM by modifying the pattern of trade towards downstream products.

某些在生产过程中产生较低隐含排放的产品仍应纳入 CBAM 范围，因为将其排除在外将增加通过改变面向下游产品的贸易模式来规避将钢铁产品纳入CBAM的可能性。

(39) Conversely, this Regulation should not initially apply to certain products the production of which does not entail meaningful emissions such as ferrous scrap, some ferro-alloys and certain fertilisers.

本条例最初不应适用于某些在生产过程中不会产生有意义排放的产品，例如废铁、特定的铁合金和肥料。

(40) The importation of electricity should be included in the scope of this Regulation, as that sector is responsible for 30 % of the total greenhouse gas emissions in the Union. The Union's increased climate ambition would widen the gap in carbon costs between electricity production within the Union and third countries. That gap, combined with the progress in connecting the Union electricity grid to that of its neighbours, would increase the risk of carbon leakage due to the increase in imports of electricity, a significant part of which is produced by coal-fired power plants.

电力进口应包括在本条例的范围内，因为该部门占欧盟温室气体排放总量的 30%。欧盟远大的气候目标将扩大欧盟与第三国电力生产之间的碳成本差距，而该差距与联合电网与邻国电网连接的进展将增加由于电力进口增加所导致的碳泄漏风险，其中很大一部分电力是由燃煤发电厂生产的。

(41) In order to avoid excessive administrative burden as regards competent national administrations and importers, it is appropriate to specify the limited cases in which the obligations under this Regulation should not apply. That deminimis provision, however, is without prejudice to a continued application of the provisions under Union or national law that are necessary to ensure compliance with the obligations under this Regulation as well as, in particular, with customs legislation, including the prevention of fraud.

为避免对国家主管部门和进口商造成过多的行政负担，应对本条例项下义务不适用的情况进行规定。然而该最低限度条款不影响继续适用欧盟或国家法律规定，包括海关立法以及防欺诈条例，此规定确保进口商能够遵守本条例。

(42) As importers of goods covered by this Regulation should not have to fulfil their obligations under this Regulation at the time of importation, specific administrative measures should be applied to ensure that such obligations are fulfilled at a later stage. Therefore, importers should only be entitled to import goods that are subject to this Regulation after they have been granted an authorisation by competent

authorities.

由于本条例所涵盖的货物的进口商不必在进口时履行其在本条例项下的义务，因此应采取具体的行政措施以确保其在以后阶段履行此类义务。因而进口商只有在获得主管部门的授权后才有权进口受本条例约束的货物。

(43) The customs authorities should not allow the importation of goods by any person other than an authorised CBAM declarant. In accordance with Articles 46 and 48 of Regulation (EU) No 952/2013 of the European Parliament and of the Council, the customs authorities are entitled to carry out checks on the goods, including with respect to the identification of the authorised CBAM declarant, the eight-digit CN code, the quantity and the country of origin of the imported goods, the date of declaration and the customs procedure. The Commission should include the risks relating to the CBAM in the establishment of the common risk criteria and standards pursuant to Article 50 of Regulation (EU) No 952/2013.

海关当局不应允许除授权的 CBAM 报关人以外的任何人进口货物。根据欧洲议会和理事会(EU)第 952/2013 号条例第 46 条和第 48 条，海关当局有权对货物进行检查：包括识别获授权的CBAM申报人，八位CN代码，进口货物的数量和原产国，报关日期和海关手续。根据第 952/2013 号条例第 50 条，委员会(EU)应将与 CBAM 相关的风险纳入共同风险标准和标准的制定中。

(44) During a transitional period, the customs authorities should inform customs declarants of the obligation to report information, so as to contribute to the gathering of information as well as to awareness on the need to request the status of authorised CBAM declarants where applicable. Such information should be communicated by the customs authorities in an appropriate manner to ensure that customs declarants are made aware of such obligation.

在过渡期间，海关当局应告知报关员报告信息的义务以帮助收集信息，并提高对在适当情况下查询授权CBAM报关员身份的必要性的认识。此类信息应由海关当局以适当方式传达，以确保报关员了解此类义务。

(45) The CBAM should be based on a declarative system in which an authorised CBAM declarant, who could represent more than one importer, would submit annually a declaration of the embedded emissions in the goods imported into the customs territory of the Union and would surrender the number of CBAM certificates which correspond to those declared emissions. The first CBAM declaration, in respect of the calendar year 2026, should be submitted by 31 May 2027.

CBAM 应基于申报系统，其中其中一名经授权的CBAM报关员可代表一个以上的进口商，每年提交一份关于进口到联盟关税领土的货物的隐含排放量的申报，并提交与申报的排放量相对应的CBAM证书的数量。2026 年的第一份 CBAM 声明应于 2027 年 5 月 31 日之前提交。

(46) An authorised CBAM declarant should be allowed to claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price already effectively paid in the country of origin for the declared embedded emissions.

应允许授权的CBAM申报人根据已在原产国为申报的隐含排放量实际支付的碳价，要求减少需提交的CBAM证书的数量。

(47) The declared embedded emissions should be verified by a person accredited by a national accreditation body appointed in accordance with Regulation (EC) No 765/2008of the European Parliament and of the Council or pursuant to Commission Implementing Regulation (EU) 2018/2067

申报的内嵌排放应由欧洲议会和理事会条例(EC) 第765/2008条例或欧盟委员会实施条例(EU) 第2018/2067号条例任命的国家认证机构认可的人员进行验证核实。

(48) The 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. An operator should be able to choose that its name, address and contact information in the CBAM registry are not made accessible to the public.

CBAM应允许第三国生产设施的经营者在CBAM登记册中登记，并向被授权的CBAM申报人提供其经核实的货物生产内嵌排放量。运营商应能够选择不向公众提供其在CBAM注册表中的名称、地址和联系信息。

(49) CBAM certificates would differ from EU ETS allowances for which daily auctioning is an essential feature. The need to set a clear price for CBAM certificates would make daily publication excessively burdensome and confusing for operators, as daily prices risk becoming obsolete upon publication. Thus, the publication of CBAM prices on a weekly basis would more accurately reflect the pricing trend of EU ETS allowances released onto the market and pursue the same climate objective. The calculation of the price of CBAM certificates should therefore be set on the basis of a longer timeframe, namely on a weekly basis, than on the timeframe established by the EU ETS, namely on a daily basis. The Commission should be tasked with calculating and publishing that average price.

CBAM证书将不同于EU ETS配额，后者的基本特征是每日拍卖。为CBAM证书设定明确价格的需要将对每日发布价格的运营商来说过于繁重和混乱，因为每日的价格有在发布后失效的风险。因此，每周公布CBAM价格将更准确地反映欧盟排放交易体系向市场发布配额的定价趋势，并追求相同的气候目标。因此，CBAM证书的价格计算应该基于一个更长的时间框架，即以周为基础，而不是基于欧盟排放交易体系建立的时间框架，即以日为基础。委员会应负责计算和公布这一平均价格。

(50) In order to give authorised CBAM declarants flexibility in complying with their obligations under this Regulation and allow them to benefit from fluctuations in the price of EU ETS allowances, CBAM certificates should be valid for a limited period of time from the date of their purchase. The authorised CBAM declarant should be allowed to re-sell a portion of the certificates bought in excess. With a view to surrendering CBAM certificates, the authorised CBAM declarant should accumulate the number of certificates required during the year which corresponds with the thresholds set at the end of each quarter.

为了让CBAM授权的申报人在遵守本条例下的义务方面具有灵活性，并允许他们从欧盟ETS配额价格的波动中受益，CBAM证书应在购买之日起的有限时间内有效。应允许授权的CBAM申报人转售部分超额购买的证书。为了交出CBAM证书，授权的CBAM申报人应在一年内累积所需证书的数目，该数量应与每季结束时设定的阈值相对应。

(51) The physical characteristics of electricity as a product justify a slightly different design within the CBAM as compared to other goods. Default values should be used under clearly specified conditions, and it should be possible for authorised CBAM declarants to claim the calculation of their obligations under this Regulation based on actual emissions. Electricity trade is different from trade in other goods, in particular because it is traded through interconnected electricity grids, using power exchanges and specific forms of trading. Market coupling is a densely regulated form of electricity trade which enables the aggregation of bids and offers across the Union.

电力作为一种产品的物理特性证明了与其他货物相比，CBAM内部的设计略有不同。缺省值应在明确规定的条件下使用，获得授权的CBAM申报人应可要求根据实际排放量计算本条例规定的义务。电力贸易不同于其他商品贸易，尤其因为它是通过相互连接的电网进行交易，使用电力交换和特定的交易形式。市场耦合是一种密集监管的电力交易形式，它使整个欧盟的投标和报价能够聚集在一起。

(52) To avoid the risk of circumvention and improve the traceability of actual CO2 emissions from import of electricity and its use in goods, the calculation of actual emissions should only be permitted under certain strict conditions. In particular, it should be necessary to demonstrate a firm nomination of the allocated interconnection capacity and that there is a direct contractual relation between the purchaser and the producer of the renewable electricity, or between the purchaser and the producer of electricity having lower than default value emissions.

为了避免规避风险，并且提高电力运输及在货物中使用电力的实际二氧化碳排放量的可追溯性，只有在一定严格的条件下才允许计算实际排放量。特别是，有必要证明已获分配的互连容量是可靠的，并且在可再生电力的购买者和生产者之间，或者在购买者和低于缺省值排放的电力生产者之间

存在直接合同关系。

(53) To reduce the risk of carbon leakage, the Commission should take action to address practices of circumvention. The Commission should evaluate the risk of such circumvention in all sectors to which this Regulation applies.

为了减少碳泄漏的风险，委员会应采取行动来进行规避。欧盟委员会应评估在本条例适用的所有部门中此类规避行为的风险。

(54) Contracting Parties to the Treaty establishing the Energy Community concluded by Council Decision and, Parties to Association Agreements, including Deep and Comprehensive Free Trade Areas, are committed to decarbonisation processes that should eventually result in the adoption of carbon pricing mechanisms similar or equivalent to the EU ETS or in their participation in the EU ETS.

根据理事会第2006/500/EC号条例决议缔结的《建立能源共同体条约》的缔约方，以及包括深度和全面自由贸易区在内的联属协定的缔约方，承诺实施脱碳进程，最终采用与欧盟碳排放交易体系类似或等同的碳定价机制，或参与欧盟碳排放交易体系。

(55) The integration of third countries into the Union electricity market is an important factor for those countries to accelerate their transition to energy systems with high shares of renewable energies. Market coupling for electricity, as set out in Commission Regulation (EU) 2015/1222 enables third countries to better integrate electricity from renewable energies into the electricity market, to exchange such electricity in an efficient manner within a wider area, balancing supply and demand with the larger Union market, and to reduce the CO2 emission intensity of their electricity generation. Integration of third countries into the Union electricity market also contributes to the security of electricity supplies in those countries and in the neighbouring Member States.

第三国加入欧盟电力市场是这些国家加速向可再生能源比例高的能源系统过渡的一个重要因素。欧盟委员会条例(EU) 第2015/1222号条例规定的电力市场耦合使第三国能够更好地将可再生能源电力纳入电力市场，在更广泛的区域内以有效的方式进行电力交换，与更大的欧盟市场平衡供需，并降低其发电的二氧化碳排放强度。第三国加入联盟电力市场也有助于这些国家和邻近会员国的电力供应安全。

(56) Once the electricity markets of third countries are closely integrated into that of the Union through market coupling, technical solutions should be found to ensure the application of the CBAM to electricity exported from those countries into the customs territory of the Union. If technical solutions cannot be found, third countries whose markets are coupled with that of the Union should benefit from a time-limited exemption from the CBAM until 2030 with regard solely to the export of electricity, provided that certain conditions are met. Those third countries should, however, develop a roadmap and commit to implementing a carbon pricing mechanism providing for a price that is equivalent to the EU ETS, and should commit to achieving carbon neutrality at the latest by 2050 as well as to align with Union legislation in the areas of environment, climate, competition and energy. Such exemption should be withdrawn at any time if there are reasons to believe that the country in question does not fulfil its commitments or if it has not adopted by 2030 an emissions trading system equivalent to the EU ETS.

一旦第三国的电力市场通过市场耦合与欧洲联盟的电力市场紧密结合，就应找到技术解决办法，以确保对从这些国家出口到欧洲联盟关税领土的电力适用CBAM。如果找不到技术解决办法，与欧盟市场相结合的第三国在满足某些条件的情况下，应在2030年之前享受《中欧行动计划》的有限豁免，仅限电力输出。然而，这些第三国应该制定策略，并承诺实施碳定价机制，提供相当于欧盟排放交易体系的价格，并应承诺最迟在2050年实现碳中和，且与欧盟在环境、气候、竞争和能源领域的立法保持一致。如果有关国家没有履行其承诺，或者如果它没有在2030年之前采用相当于欧盟排放交易体系的排放交易体系，则应随时撤销此类豁免。

(57) Transitional provisions should apply for a limited period of time. For that purpose, the CBAM should apply without financial adjustment, with the objective of facilitating its smooth roll-out, thereby reducing the risk of disruptive impacts on trade. Importers should have to report on a quarterly basis the embedded emissions in goods imported during the previous quarter of the calendar year, setting

out direct and indirect emissions as well as any carbon price effectively paid abroad. The last CBAM report, which is the report to be submitted for the last quarter of 2025, should be submitted by 31 January 2026.

过渡性规定应在有限的时间内适用。为此，CBAM应在不进行资金调整的情况下实施，以促进其顺利实施，从而减少对贸易产生破坏性影响的风险。进口商必须每季度报告历年上一季度进口货物的内嵌排放量，列出直接和间接排放量，以及在国外实际支付的任何碳价格。最后一份CBAM报告，即2025年最后一个季度提交的报告，应于2026年1月31日前提交。

(58) To facilitate and ensure a proper functioning of the CBAM, the Commission should provide support to the competent authorities in carrying out their functions and duties under this Regulation. The Commission should coordinate, issue guidelines and support the exchange of best practices.

为了促进和确保CBAM的正常运作，欧盟委员会应向主管部门提供支持，以履行其在本条例下的职能和职责。委员会应该协调,指导和支持最佳实践的交易。

(59) In order to apply this Regulation in a cost-efficient way, the Commission should manage the CBAM registry containing data on the authorised CBAM declarants, operators and installations in third countries.

为了以具有成本效益的方式应用本条例，欧盟委员会应管理CBAM注册表，其中包含授权CBAM申报人、运营商和第三国设施的数据。

(60) A common central platform should be established for the sale and repurchase of CBAM certificates. With a view to overseeing the transactions on the common central platform, the Commission should facilitate the exchange of information and the cooperation between competent authorities, as well as between those authorities and the Commission. Furthermore, a rapid flow of information between the common central platform and the CBAM registry should be established.

建立一个常见的中心平台，用于CBAM证书的销售和回购。为了监督中心平台上的交易，委员会应推动主管部门之间以及这些当局与委员会之间的信息交流和合作。此外，应在常见的中心平台和CBAM登记簿之间建立高速的信息流。

(61) To contribute to the effective application of this Regulation, the Commission should carry out risk-based controls and should review the content of CBAM declarations accordingly.

为促进本条例的有效实施，委员会应实施基于风险的控制，并相应地审查CBAM申报的内容。

(62) In order to further enable a uniform application of this Regulation, the Commission should, as a preliminary input, make available to the competent authorities its own calculations regarding the CBAM certificates to be surrendered, on the basis of its review of the CBAM declarations. Such preliminary input should be provided for indicative purposes only and without prejudice to the definitive calculation to be made by the competent authority. In particular, no right of appeal or other remedial measure should be possible against such preliminary input made by the Commission.

为了进一步使本条例能够得到统一的应用，委员会应作为一项初步投入，在审查建立和管理措施声明的基础上，向主管部门提供其对将交回的建立和管理措施证书的计算。这种初步投入应仅用于指示性目的，不得影响主管部门所作的确定计算。尤其是，不应对委员会所作的这种初步投入提出上诉权利或采取其他补救措施。

(63) Member States should also be able to carry out reviews of individual CBAM declarations for enforcement purposes. The conclusions of the reviews of individual CBAM declarations should be shared with the Commission. Those conclusions should also be made available to other competent authorities via the CBAM registry.

成员国还应该能以执法为目的对个人CBAM申报进行审查。对个人CBAM申报的审查结论应与委员会共享。这些结论也应通过CBAM登记簿提供给其他主管部门。

(64) Member States should be responsible for correctly establishing and collecting revenues arising from the application of this Regulation.

成员国应该负责准确的确立和征收因实施本条例而产生的收入。

(65) The Commission should regularly evaluate the application of this Regulation and report to the European Parliament and to the Council. Those reports should in particular focus on possibilities to enhance climate actions towards reaching the objective of a climate-neutral Union at the latest by 2050. The Commission should, as part of that reporting, collect the information necessary with a view to the further extension of the scope of this Regulation to embedded indirect emissions in the goods listed in Annex II as soon as possible, as well as to other goods and services that could be at risk of carbon leakage, such as downstream products, and to developing methods of calculating embedded emissions based on the environmental footprint methods, as set out in Commission Recommendation 2013/179/EU Those reports should also contain an assessment of the impact of the CBAM on carbon leakage, including in relation to exports, and its economic, social and territorial impact throughout the Union, taking into account also the special characteristics and constraints of outermost regions referred to in Article 349 TFEU and of island States which are part of the customs territory of the Union.

欧盟委员会应定期评估本条例的适用情况，并向欧洲议会和理事会报告。这些报告应特别侧重于加强气候行动的可能性，以实现最迟在2050年前建立一个气候中立联盟的目标。作为该报告的一部分，欧洲委员会应收集必要的信息，尽快将本条例的范围进一步扩大到附件二所列的内嵌间接排放的货物，以及其他可能存在碳泄漏风险的货物和服务，如下游产品，并根据委员会第2013/179/EU号条例的建议制定基于环境足迹方法计算内嵌排放的方法。这些报告还应包括对CBAM在碳泄漏影响上的评估，包括与出口有关的影响，以及其对整个联盟的经济、社会和领土的影响，同时还应考虑到第349条TFEU中提到的最外层地区和作为联盟关税领土一部分的岛屿国家的特殊特征和限制。

(66) Practices of circumvention of this Regulation should be monitored and addressed by the Commission, including where operators could slightly modify their goods without altering their essential characteristics, or artificially split shipments, in order to avoid the obligations under this Regulation. Situations where goods would be sent to a third country or region prior to their importation to the Union market, with the aim of avoiding the obligations under this Regulation, or where operators in third countries would export their less greenhouse gas emissions intensive products to the Union and keep their more greenhouse gas emissions intensive products for other markets, or reorganisation by exporters or producers of their patterns and channels of sale and production, or any other kinds of dual production and dual sale practices, with the aim of avoiding the obligations under this Regulation, should also be monitored.

委员会应监测和处理规避本条例的做法，包括经营者可以在不改变其基本特征的情况下对其货物进行轻微修改或人为分割装运，以避免本条例规定的义务。货物在进入欧盟市场之前被送往第三国或地区，目的是避免本条例下的义务，或第三国的经营者将其温室气体排放较少的产品出口到联盟，并将其温室气体排放较多的产品保留到其他市场，或由出口商或生产商重组其销售和生产的模式和渠道，或者为了避免本条例规定的义务，任何其他双重生产和双重销售的做法也应当受到监督。

(67) In full respect of the principles set out in this Regulation, work on extending the scope of this Regulation should have the aim of including, by 2030, all the sectors covered by Directive 2003/87/EC. Therefore, when reviewing and evaluating the application of this Regulation, the Commission should maintain a reference to this timeline, and give priority to including within the scope of this Regulation greenhouse gas emissions embedded in goods that are most exposed to carbon leakage and that are most carbon intensive, as well as in downstream products that contain a significant share of at least one of the goods within the scope of this Regulation. Should the Commission not submit a legislative proposal for such an extension, by 2030, of the scope of this Regulation, it should inform the European Parliament and the Council of the reasons and take the necessary steps towards achieving the objective of including, as soon as possible, all the sectors covered by Directive 2003/87/EC.

在充分尊重本条例规定的原则的情况下，扩大本条例范围的工作应以到2030年包括指2003/87/EC号指令所涵盖的所有部门为目标。因此，在审查和评估本条例的适用性时，欧盟委员会应保持对这一时间表的参考，并优先在本条例范围内包括碳泄漏最严重、碳密集程度最高的商品以及包含本条例范围内至少一种商品的大量份额的下游产品中的温室气体排放。如果欧盟委员会到2030年仍未就本条例范围的扩展提交立法提案，则应向欧洲议会和理事会通报理由，并采取必要措施，以尽快实现将2003/87/EC号指令涵盖的所有部门纳入其中的目标。

(68) The Commission should also present a report to the European Parliament and to the Council on the application of this Regulation two years from the end of the transitional period, and every two years thereafter. The timing for the submission of the reports should follow the timetables on the functioning of the carbon market pursuant to Article 10(5) of Directive 2003/87/EC. The reports should contain an assessment of the impacts of the CBAM.

委员会还应在过渡时期结束后两年，以及此后每两年向欧洲议会和理事会提交一份关于本条例实施情况的报告。提交报告的时间应遵循2003/87/EC指令第10(5)条关于碳市场运作的时间表。报告应包括对CBAM影响的评估。

(69) In order to allow for a rapid and effective response to unforeseeable, exceptional and unprovoked circumstances that have destructive consequences on the economic and industrial infrastructure of one or more third countries subject to the CBAM, the Commission should submit to the European Parliament and to the Council a legislative proposal, as appropriate, amending this Regulation. Such a legislative proposal should set out the measures that are most appropriate in light of the circumstances that the third country or countries are facing, while preserving the objectives of this Regulation. Those measures should be limited in time.

为了对CBAM下的一个或多个第三国的经济和工业基础设施造成破坏性后果的不可预见、例外和无端情况作出快速有效的反应，委员会应酌情向欧洲议会和理事会提交一项修订本条例的立法建议。这样的立法建议应根据第三国或第三国所面临的情况，规定最适当的措施，同时保持本条例的目标。这些措施应在时间上加以限制。

(70) A dialogue with third countries should continue and there should be space for cooperation and solutions that could inform the specific choices to be made on the details of the CBAM during its implementation, in particular during the transitional period.

应当继续同第三国进行对话，应当有合作和解决办法的空间，以便在执行过程中，特别是在过渡时期，就建立信任措施的细节作出具体的选择。

(71) The Commission should strive to engage in an even-handed manner and in line with the international obligations of the Union with the third countries whose trade to the Union is affected by this Regulation, in order to explore the possibility for dialogue and cooperation regarding the implementation of specific elements of the CBAM. The Commission should also explore the possibility of concluding agreements that take into account the carbon pricing mechanism of third countries. The Union should provide technical assistance for those purposes to developing countries and to least developed countries as identified by the United Nations (LDCs).

委员会应努力以一种公平的方式，并符合欧盟对其贸易受本条例影响的第三国的国际义务，以探讨实施建立信任措施的具体内容进行对话与合作的可能性。委员会还应探讨缔结考虑到第三国碳定价机制的协定的可能性。欧洲联盟应向发展中国家和联合国确定的最不发达国家(LDCs)提供技术援助。

(72) The establishment of the CBAM calls for the development of bilateral, multilateral and international cooperation with third countries. For that purpose, a forum of countries with carbon pricing instruments or other comparable instruments (‘Climate Club’) should be set up, in order to promote the implementation of ambitious climate policies in all countries and pave the way for a global carbon pricing framework. The Climate Club should be open, voluntary, non-exclusive and directed in particular at aiming for high climate ambition in line with the Paris Agreement. The Climate Club could function under the auspices of a multilateral international organisation and should facilitate the comparison and, where appropriate, coordination of relevant measures with an impact on emission reduction. The Climate Club should also support the comparability of relevant climate measures by ensuring the quality of climate monitoring, reporting and verification among its members and providing means for engagement and transparency between the Union and its trade partners.

CBAM的建立需要发展与第三国的双边、多边和国际合作。为此，应该建立一个由拥有碳定价工具或其他可比工具的国家组成的论坛(“气候俱乐部”)，以促进所有国家实施雄心勃勃的气候政策，并为全球碳定价框架铺平道路。气候俱乐部应该是开放的、自愿的、非排他性的，并特别针对《巴

黎协定》规定的高气候目标。气候俱乐部可以在一个多边国际组织的主持下发挥作用，并应比较和协调（在适当情况下）对减排有影响的有关措施。气候俱乐部还应通过确保其成员之间气候监测、报告和核查的质量，并为欧盟与其贸易伙伴之间的参与和透明度提供手段，支持相关的气候措施。

(73) In order to further support the achievement of the goals of the Paris Agreement in third countries, it is desirable that the Union continue to provide financial support through the Union budget towards climate mitigation and adaptation in LDCs, including in their efforts towards the decarbonisation and transformation of their manufacturing industries. That Union support should also contribute to facilitating the adaptation of the industries concerned to the new regulatory requirements stemming from this Regulation.

为了进一步支持第三国实现《巴黎协定》的目标，联盟最好继续通过联盟预算为最不发达国家的气候减缓和适应提供财政支持，包括为其制造业脱碳和转型的努力提供财政支持。这种联盟的支持也应有助于促进有关工业适应本条例所产生的新的管理要求。

(74) As the CBAM aims to encourage cleaner production, the Union is committed to working with and supporting low and middle-income third countries towards the decarbonisation of their manufacturing industries as part of the external dimension of the European Green Deal and in line with the Paris Agreement. The Union should continue to support those countries through the Union budget, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should also continue to support climate mitigation and adaptation in those countries, including in their efforts towards the decarbonisation and transformation of their manufacturing industries, within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. The Union is working towards introducing a new own resource based on the revenues generated by the sale of CBAM certificates.

CBAM旨在鼓励清洁生产，欧盟致力于与中低收入的第三国合作并支持其制造业脱碳，这是《欧洲绿色协议》外部维度的一部分，符合《巴黎协定》。欧洲联盟应通过联盟预算继续支持这些国家，特别是最不发达国家，以便为确保它们适应本条例规定的义务作出贡献。欧洲联盟还应继续支持这些国家减缓和适应气候变化，包括在多年财政框架的上限和欧洲联盟向国际气候融资提供的财政支持范围内，支持它们努力实现制造业的脱碳和转型。联盟正努力通过由销售CBAM证书所产生的收入引进一种新的自有资源。

(75) This Regulation is without prejudice to Regulations (EU) 2016/679 and (EU) 2018/1725 of the European Parliament and of the Council.

本条例不影响欧洲议会和理事会条例(EU) 第2016/679号条例和(EU) 第2018/1725号条例。

(76) In the interest of efficiency, Council Regulation (EC) No 515/97 should apply *mutatis mutandis* to this Regulation.

为了提高效率，理事会(EC)第515/97号条例应比照适用于本条例。

(77) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of:

— supplementing this Regulation by laying down requirements and procedures for third countries or territories that have been removed from the list in point 2 of Annex III, to ensure the application of this Regulation to those countries or territories with regard to electricity;

— amending the list of third countries and territories listed in point 1 or 2 of Annex III, either by adding those countries or territories to that list, in order to exclude from the CBAM those third countries or territories that are fully integrated into, or linked to, the EU ETS in the event of future agreements, or by removing third countries or territories from that list, thereby subjecting them to the CBAM, where they do not effectively charge the EU ETS price on goods exported to the Union;

— supplementing this Regulation by specifying the conditions for granting accreditation to verifiers, control and oversight of accredited verifiers, withdrawal of accreditation, and mutual

recognition and peer evaluation of the accreditation bodies;

— supplementing this Regulation by further defining the timing, administration and other aspects of the sale and repurchase of CBAM certificates; and

— amending the list of goods in Annex I by adding, in certain circumstances, goods that have been slightly modified, in order to strengthen measures that address practices of circumvention.

It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

为了补充或修改本条例的某些非基本要素，应在以下方面授权欧盟委员会根据《欧盟条例》第290条采取行动:

-通过为已从附件III第2点的名单中删除的第三国或地区制定要求和程序来补充本规例，以确保本规例在电力方面适用于这些国家或地区;

-修改附件III第1点或第2点所列第三国和地区的清单，或将这些国家或地区加入该清单，以便在未来达成协议时将那些完全纳入或与欧盟排放交易体系挂钩的第三国或地区排除在CBAM之外，或将第三国或地区从该清单中删除，从而使其受CBAM管辖。对出口到欧盟的商品实际上不收取欧盟排放交易体系的价格;

-通过具体规定授予认证机构认可的条件、对认证机构的控制和监督、撤销认证以及认证机构的相互承认和同行评价来补充本条例;

-通过进一步界定CBAM证书的销售和回购的时间、管理和其他方面来补充本条例;

-修订附件I的货物清单，在某些情况下增加略为修改的货物，以加强处理规避做法的措施。

重要的是，委员会在其准备工作期间进行适当的磋商，包括专家层面的磋商，并根据2016年4月13日关于更好立法的机构间协议中规定的原则进行磋商。特别是，为了确保平等参与授权法案的编写，欧洲议会和理事会与成员国的专家同时收到所有文件，其专家有系统地参加委员会专家组关于授权法案编写的会议。

(78) Such consultations should be conducted in a transparent manner and may include prior consultations of stakeholders, such as competent bodies, industry (including SMEs), social partners such as trade unions, civil society organisations and environmental organisations.

这种磋商应以透明的方式进行，可包括利益攸关方，如主管机构、工业界(包括中小企业)、工会、民间社会组织和环境组织等社会合作伙伴的事先磋商。

(79) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council.

为了确保实施本规例的条件一致，欧盟委员会应被授予权力。这些权力应根据欧洲议会和理事会（EU）第182/2011号条例行使。

(80) The financial interests of the Union should be protected through proportionate measures throughout the expenditure cycle, including the prevention, detection and investigation of irregularities, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, administrative and financial penalties. The CBAM should therefore rely on appropriate and effective mechanisms for avoiding losses of revenues.

欧洲联盟的财政利益应在整个支出周期内通过适当的措施得到保护，包括预防、发现和调查违规行为，追回损失、错误支付或使用不当的资金，并酌情处以行政和财政处罚。因此，CBAM应依

靠适当和有效的机制来避免收入损失。

(81) Since the objectives of this Regulation, namely to prevent the risk of carbon leakage and thereby reduce global carbon emissions, cannot be sufficiently achieved by the Member States, but can rather, by reason of their scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.

由于成员国不能充分实现本条例的目标，即防止碳泄漏的风险来减少全球碳排放，但由于目标的规模和影响，这些目标可以在联盟层面上更好地实现，因此，欧盟可根据“欧洲联盟条约”第5条规定的辅助原则采取措施。根据该条规定的相称性原则，本条例不会超出为实现这些目标所必需的范围。

(82) In order to allow for the timely adoption of delegated and implementing acts under this Regulation, this Regulation should enter into force on the day following that of its publication in the Official Journal of the European Union,

为了及时通过本条例规定的授权和执行法令，本条例应于在欧洲联盟公报上公布的第二天生效。

HAVE ADOPTED THIS REGULATION:

采用了这个条例

Chapter I
Subject matter, scope and definitions
第一章
主题事项、范围和定义

Article 1
Subject matter
第1条
事项

1. This Regulation establishes a carbon border adjustment mechanism (the 'CBAM') to address greenhouse gas emissions embedded in the goods listed in Annex I on their importation into the customs territory of the Union in order to prevent the risk of carbon leakage, thereby reducing global carbon emissions and supporting the goals of the Paris Agreement, also by creating incentives for the reduction of emissions by operators in third countries.

本条例建立了一个碳边境调整机制（'CBAM'），以解决附件一中所列的货物在进口到欧盟关税区时所内嵌的温室气体排放，以防止碳泄漏的风险，从而减少全球二氧化碳排放并支持《巴黎协定》的目标，同时也为第三国的经营者减少排放创造了激励。

2. The CBAM complements the system for greenhouse gas emission allowance trading within the Union established under Directive 2003/87/EC by applying an equivalent set of rules to imports into the customs territory of the Union of goods referred to in Article 2 of this Regulation.

CBAM通过对本条例第二条提到的进口到欧盟关税区的商品实施与2003/87/EC号指令相等的一套规则，来补充在2003/87/EC号指令下建立的对于欧盟内部的温室气体排放配额交易的制度。

3. The CBAM is set to replace the mechanisms established under Directive 2003/87/EC to prevent the risk of carbon leakage by reflecting the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of that Directive.

CBAM将取代根据2003/87/EC号指令建立的机制， 通过反映欧盟碳市场配额按照该指令第10a条免费分配的程度来防止碳泄漏的风险。

Article 2
Scope
第2条
范围

1. This Regulation applies to goods listed in Annex I originating in a third country, where those goods, or processed products from those goods resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, are imported into the customs territory of the Union.

本条例适用于附件一中所列的原产于第三国、进口到欧盟关税区的这些商品，或者由(EU)952/2013号条例第256条所述的内向加工程序产生的这些商品的加工产品。

2. This Regulation also applies to goods listed in Annex I to this Regulation originating in a third country, where those goods, or processed products from those goods resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive

economic zone of a Member State that is adjacent to the customs territory of the Union.

本条例也适用于附件一中所列的原产于第三国的商品，这些货物或由(欧盟) 第952}2013号条例第 256条所述的内向加工程序产生的这些货物的加工产品被带到人工岛、固定或浮动结构或邻近欧盟关境的成员国的大陆架或专属经济区内的任何其他结构。

The Commission shall adopt implementing acts laying down detailed conditions for the application of the CBAM to such goods, in particular as regards the notions equivalent to those of importation into the customs territory of the Union and of release for free circulation, as regards the procedures relating to the submission of the CBAM declaration in respect of such goods and the controls to be carried out by customs authorities. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

委员会应通过实施细则，规定CBAM作用于这些商品的详细条件，特别是关于相当于欧盟关税区进口的概念和放行自由流通的概念，关于提交有关这些商品的CBAM申报程序以及海关当局将进行的管制。这些实施细则应根据本条例第29(2)条所述的审查程序通过。

3. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to:

作为第1和第2款的例外情况，本条例不适用于：

(a) goods listed in Annex I to this Regulation which are imported into the customs territory of the Union provided that the intrinsic value of such goods does not exceed, per consignment, the value specified for goods of negligible value as referred to in Article 23 of Council Regulation (EC) No 1186/2009(22);

本条例附件一中所列的进口到欧盟关税区的商品，只要这些商品，每批的内在价值不超过理事会条例 (EC) No 1186/2009(22)第23条所述的可忽略不计的价值；

(b) goods contained in the personal luggage of travellers coming from a third country provided that the intrinsic value of such goods does not exceed the value specified for goods of negligible value as referred to in Article 23 of Regulation (EC) No 1186/2009;

来自第三国的旅客的个人行李中的商品， 只要这些货物的内在价值不超过条例(EC) No 1186/2009第23条所述的可忽略不计的商品价值；

(c) goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446(23).

根据委员会授权条例(EU) 2015/2446(23)第1条第(49)点，在军事活动中移动或使用的商品。

4. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.

作为第1和第2条的例外情况，本条例不应适用于附件三第1点所列的原产于第三国和地区的商品。

5. Imported goods shall be considered as originating in third countries in accordance with non-preferential rules of origin as defined in Article 59 of Regulation (EU) No 952/2013.

根据条例 (EU) No 952/2013第59条规定的非优惠原产地规则，进口货物应被视为原产于第三国。

6. Third countries and territories shall be listed in point 1 of Annex III where they fulfil all the following conditions:

第三国和地区如符合以下所有条件， 应被列入附件三第1点：

(a) the EU ETS applies to that third country or territory or an agreement has been concluded between that third country or territory and the Union fully linking the EU ETS and the emission trading system of that third country or territory;

EU ETS（欧盟排放交易体系）适用于该第三国或地区， 或该第三国或地区与欧盟之间已达成协议，将EU ETS与该第三国或地区的排放交易系统完全挂钩；

(b) the carbon price paid in the country in which the goods originate is effectively charged on the greenhouse gas emissions embedded in those goods without any rebates beyond those also applied in accordance with the EU ETS.

在货物原产国支付的碳价有效地对这些商品所内嵌的温室气体排放进行了收费，没有任何超出EU ETS所适用的退款。

7. If a third country or territory has an electricity market which is integrated with the Union internal market for electricity through market coupling, and there is no technical solution for the application of the CBAM to the importation of electricity into the customs territory of the Union from that third country or territory, such importation of electricity from that country or territory shall be exempt from the application of the CBAM, provided that the Commission has assessed that all of the following conditions have been fulfilled in accordance with paragraph 8:

如果第三国或地区的电力市场通过市场耦合与欧盟内部电力市场结合在一起， 并且没有技术解决方案将 CBAM作用于从该第三国或地区进口到欧盟关税区的电力， 则从该国家或地区进口的电力应免于适用于CBAM， 前提是委员会根据第8款评估认为以下所有条件已经得到满足：

(a) the third country or territory has concluded an agreement with the Union which sets out an obligation to apply Union law in the field of electricity, including the legislation on the development of renewable energy sources, as well as other rules in the field of energy, environment and competition;

第三国或地区已与欧盟达成协议，规定在电力领域采用欧盟法律来履行义务，包括关于发展可再生能源的立法，以及能源、环境和竞争领域的其他规则；

(b) the domestic legislation in that third country or territory implements the main provisions of Union electricity market legislation, including on the development of renewable energy sources and the market coupling of electricity markets;

该第三国或地区在其国内执行欧盟电力市场立法的主要规定， 包括关于可再生能源的发展和电力市场的市场耦合；

(c) the third country or territory has submitted a roadmap to the Commission which contains a timetable for the adoption of measures to implement the conditions set out in points (d) and (e);

第三国或地区已向委员会提交了一份路线图，其中包括采取措施实施(d)和(e)点中规定的条件的时间表；

(d) the third country or territory has committed to climate neutrality by 2050 and, where applicable, has accordingly formally formulated and communicated to the United Nations Framework Convention on Climate Change (UNFCCC) a mid-century, long-term low greenhouse gas emissions development strategy aligned with that objective, and has implemented that commitment in its domestic legislation;

第三国或地区已承诺到2050年实现气候中和， 并在合适的领域已制定并向《联合国气候变化 框架公约》(UNFCCC) 通报了与该目标相一致的本世纪中期和长期的温室气体低排放发展战略， 并在其国内立法中已落实了该承诺；

(e) the third country or territory has, when implementing the roadmap referred to in point (c), demonstrated its fulfilment of the set deadlines and the substantial progress towards the alignment of domestic legislation with Union law in the field of climate action on the basis of that roadmap, including towards carbon pricing at a level equivalent to that in the Union in particular insofar as the generation of electricity is concerned; the implementation of an emissions trading system for electricity, with a price equivalent to the EU ETS, is to be finalised by 1 January 2030;

第三国或地区在执行(c)点中提到的路线图时，已证明其在履行规定的最后期限，并在该路线图的基础上，在气候行动领域使国内立法与欧盟法律相一致方面取得了实质性进展，包括特别是在发电方面实现与欧盟 水平相当的碳定价；将在2030年1月1日前实施与EU

ETS价格相同的电力排放交易制度；

(f) the third country or territory has put in place an effective system to prevent indirect import of electricity into the Union from other third countries or territories that do not fulfil the conditions set out in points (a) to (e).

该第三国或地区已建立有效的制度，防止从不符合(a)至(e)点规定的条件的其他第三国或地区向欧盟间接输入电力。

8. A third country or territory that fulfils all the conditions set out in paragraph 7, shall be listed in point 2 of Annex III, and shall submit two reports on the fulfilment of those conditions, the first report by 1 July 2025and the second by 31 December 2027. By 31 December 2025and by 1 July 2028, the Commission shall assess, in particular on the basis of the roadmap referred to in paragraph 7, point (c), and the reports received from the third country or territory, if that third country or territory continues to fulfil the conditions set out in paragraph 7.

符合第7款规定的所有条件的第三国或地区应被列入附件三第2点，并应提交两份关于满足这些条件的报告，第一份报告在2025年7月1日前提交，第二份在2027年12月31日前提交。在2025年12月31日和2028年7月1日之 前，委员会应根据从第三国或地区收到的报告，以及尤其是根据第7款点(c)中所提到的路线图，来评估该第三国或地区是否继续满足第7条规定的条件。

9. A third country or territory listed in point 2 of Annex III shall be removed from that list where one or more of the following conditions applies:

附件三第2点所列的第三国或地区，如有以下一种或多种情况，应从该名单中删除：

(a) the Commission has reasons to consider that that third country or territory has not shown sufficient progress to comply with one of the conditions set out in paragraph 7, or that third country or territory has taken action that is incompatible with the objectives set out in the Union climate and environmental legislation;

委员会有理由认为，该第三国或地区在遵守第7条规定的条件方面没有取得足够的进展，或者该第三国或地区采取的行动不符合欧盟气候和环境立法中规定的目标；

(b) that third country or territory has taken steps that are contrary to its decarbonisation objectives, such as providing public support for the establishment of new generation capacity that emits more than 550 grammes of carbon dioxide (‘CO2’) of fossil fuel origin per kilowatt-hour of electricity;

该第三国或地区采取了与其脱碳目标相悖的措施，例如为建立每千瓦时电力的来自化石燃料燃烧的二氧化碳(“CO2”)排放量超过550克的新发电产能提供公共支持；

(c) the Commission has evidence that, as a result of increased exports of electricity to the Union, the emissions per kilowatt-hour of electricity produced in that third country or territory have increased by at least 5 % compared to 1 January 2026.

委员会有证据表明，由于该第三国对欧盟的电力出口增加，该第三国或地区其生产的电力的每千瓦时的排放量至少比2026年1月1日增加了 5%。

10. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by laying down requirements and procedures for third countries or territories that have been removed from the list in point 2 of Annex III, to ensure the application of this Regulation to those countries or territories with regard to electricity. If in such cases market coupling remains incompatible with the application of this Regulation, the Commission may decide to exclude those third countries or territories from Union market coupling and require explicit capacity allocation at the border between the Union and those third countries or territories, so that the CBAM can apply.

委员会有权根据第28条采用授权法案，以补充本条例，为已从附件三第2点名单中删除的第三国或地区规定要求和程序，以确保本条例适用于这些国家或地区的电力方面。如果在这种情况下，市场耦合仍然不符合本条例，委员会可以决定将这些第三国或地区排除在联盟市场耦合之外，并要

求在联盟和这些第三国或地区的边界上进行明确的容量分配，以便CBAM能够适用。

11. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory.

委员会有权根据第28条采用授权法案，通过判断该第三国或地区是否满足本条第6、7或9点的规定的条件，来增加或删除某个第三国或地区，以修正附件三第1点或第2点所列的第三国或地区的名单。

12. The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms in such countries or territories for the purposes of the application of Article 9.

欧盟可与第三国或地区签订协议，以便在采用第9条时考虑到这些国家或地区的碳定价机制。

Article 3
Definitions
第3条
定义

For the purposes of this Regulation, the following definitions apply:

为了达到本条例的目的，需采用以下定义：

(1) ‘goods’ means goods listed in Annex I;

“商品/货物”是指附件一中所列的商品/货物；

(2) ‘greenhouse gases’ means greenhouse gases as specified in Annex I in relation to each of the goods listed in that Annex;

“温室气体”是指附件一中规定的与该附件所列每种商品有关的温室气体；

(3) ‘emissions’ means the release of greenhouse gases into the atmosphere from the production of goods;

“排放”是指商品生产过程中向大气层释放的温室气体；

(4) ‘importation’ means release for free circulation as provided for in Article 201 of Regulation (EU) No 952/2013;

“进口”是指条例(EU) No 952/2013的第201条规定的自由流通放行；

(5) ‘EU ETS’ means the system for greenhouse gas emissions allowance trading within the Union in respect of activities listed in Annex I to Directive 2003/87/EC other than aviation activities;

“EU ETS”（欧盟排放交易体系）是指第2003/87/EC号指令的附件一中所列的在欧盟范围内的进行温室气体排放限额交易的制度，但航空活动除外；

(6) ‘customs territory of the Union’ means the territory defined in Article 4 of Regulation (EU) No 952/2013;

“欧盟关税区”是指条例(EU) No 952/2013第4条所定义的领土；

(7) ‘third country’ means a country or territory outside the customs territory of the Union;

“第三国”是指联盟关税区以外的国家或地区；

(8) ‘continental shelf’ means a continental shelf as defined in Article 76 of the United Nations Convention on the Law of the Sea;

“大陆架”是指《联合国海洋法公约》第76条所定义的大陆架；

(9) ‘exclusive economic zone’ means an exclusive economic zone as defined in Article 55 of the United Nations Convention on the Law of the Sea and which has been declared as an exclusive economic zone by a Member State pursuant to that convention;

“专属经济区”是指《联合国海洋法公约》第55条定义的、由一个成员国根据该公约宣布的专属经济区；

(10) ‘intrinsic value’ means the intrinsic value for commercial goods as defined in Article 1, point (48), of Delegated Regulation (EU) 2015/2446;

“内在价值”是指授权条例 (EU) 2015/2446)第1条第(48)点中定义的商品的内在价值；

(11) ‘market coupling’ means the allocation of transmission capacity through a Union system which simultaneously matches orders and allocates cross-zonal capacities as set out in Regulation (EU) 2015/1222;

“市场耦合”是指通过联盟系统分配传输电力，同时，如条例(EU) 2015/1222所规定的，该系统会匹配订单并分配跨区电力；

(12) ‘explicit capacity allocation’ means the allocation of cross-border transmission capacity separate from the trade of electricity;

“明确的电力分配”是指独立于电力贸易以外的跨境输电量分配；

(13) ‘competent authority’ means the authority designated by each Member State in accordance with Article 11;

“主管部门”是指各成员国根据第11条指定的权利机构；

(14) ‘customs authorities’ means the customs administrations of Member States as defined in Article 5, point (1), of Regulation (EU) No 952/2013;

“海关当局”是指条例 No 952/2013第5条第(1)点所定义的成员国的海关管理部门；

(15) ‘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;

“进口商”是指以自己的名义和代表自己提交自由流通的报关单的人，或者，如果报关单是由一个间接的海关代表根据条例(EU) No 952/2013第18条提交的，则是这个海关代表所代表的人；

(16) ‘customs declarant’ means a declarant as defined in Article 5, point (15), of Regulation (EU) No 952/2013 lodging a customs declaration for release for free circulation of goods in its own name or the person in whose name such a declaration is lodged;

“海关申报人”是指条例(EU) No 952/2013第5条第(15)点所定义的以自己的名义提交释放自由流通的报关单的申报人，或者该申报人是让别人以其名义提交的申报单。

(17) ‘authorised CBAM declarant’ means a person authorised by a competent authority in accordance with Article 17;

“经授权的CBAM申报人(者)”/“CBAM授权申报人(者)”/“授权申报人(者)”“申报人(者)”是指由主管部门根据第17条授权的人；

(18) ‘person’ means a natural person, a legal person or any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts;

“人”是指一个自然人、法人或者任何不是法人但被联盟或国家法律承认为有能力实施法律行为的人组成的团体；

(19) ‘established in a Member State’ means:

“在一个成员国设立”是指：

(a) in the case of a natural person, any person whose place of residence is in a Member State;

如果是自然人，居住地在一个成员国的任何人；

(b) in the case of a legal person or an association of persons, any person whose registered office, central headquarters or permanent business establishment is in a Member State;

就法人或团体而言，则为其注册办事处、中央总部或常设机构位于一个成员国的任何人；

(20) ‘Economic Operators Registration and Identification number (EORI number)’ means the number assigned by the customs authority when the registration for customs purposes has been carried out in accordance with Article 9 of Regulation (EU) No 952/2013;

“经济营运人注册和识别号码(EORI号码)”是指海关当局根据条例(EU) No 952/2013第9条进行海关注册时分配的号码；

(21) ‘direct emissions’ means emissions from the production processes of goods, including emissions from the production of heating and cooling that is consumed during the production processes, irrespective of the location of the production of the heating or cooling;

“直接排放”是指商品生产过程中的排放，包括生产过程中消耗的供暖和制冷的排放，无论供暖或制冷的地点在哪儿；

(22) ‘embedded emissions’ means direct emissions released during the production of goods and indirect emissions from the production of electricity that is consumed during the production processes, calculated in accordance with the methods set out in Annex IV and further specified in the implementing acts adopted pursuant to Article 7(7);

“内嵌排放”是指在货物生产过程中释放的直接排放和在生产过程中消耗的电力生产的间接排放，按照附件四规定的方法计算，并在根据第7(7)条通过的实施细则中进一步规定；

(23) ‘tonne of CO_2e’ means one metric tonne of CO_2, or an amount of any other greenhouse gas listed in Annex I with an equivalent global warming potential;

“吨CO_2e”指一公吨CO_2，或附件一中所列的具有同等全球升温潜能的任何其他温室气体的数量；

(24) ‘CBAM certificate’ means a certificate in electronic format corresponding to one tonne of CO_2e of embedded emissions in goods;

“CBAM证书”是指对应商品中所内嵌的一吨CO_2e的电子格式的证书；

(25) ‘surrender’ means offsetting of CBAM certificates against the declared embedded emissions in imported goods or against the embedded emissions in imported goods that should have been declared;

“缴纳”是指用CBAM证书抵消进口商品中申报的嵌入式排放，或抵消应该申报的进口商品中的嵌入式排放；

(26) ‘production processes’ means the chemical and physical processes carried out to produce goods in an installation;

“生产过程”是指在一个设施中为生产商品而进行的化学和物理过程；

(27) ‘default value’ means a value, which is calculated or drawn from secondary data, which represents the embedded emissions in goods;

“缺省值”是指从二级数据计算或推断得出的、代表商品的内嵌排放量的数值；

(28) ‘actual emissions’ means the emissions calculated based on primary data from the production processes of goods and from the production of electricity consumed during those processes as determined in accordance with the methods set out in Annex IV;

“实际排放量”是指根据附件四所规定的方法确定的商品生产过程和这些过程中所消耗的电力生

产的原始数据计算的排放量；

(29) ‘carbon price’ means the monetary amount paid in a third country, under a carbon emissions reduction scheme, in the form of a tax, levy or fee or in the form of emission allowances under a greenhouse gas emissions trading system, calculated on greenhouse gases covered by such a measure, and released during the production of goods;

“碳价”是指在第三国以普通税款、特别税款、服务费或温室气体排放交易系统下的排放配额的形式支付的货币金额，该金额是根据该措施所涵盖的、在货物生产过程中释放的温室气体计算的。

(30) ‘installation’ means a stationary technical unit where a production process is carried out;

“设施”指进行生产过程的固定的技术单位；

(31) ‘operator’ means any person who operates or controls an installation in a third country;

“经营者”是指在第三国经营或控制一个设施的任意人员；

(32) ‘national accreditation body’ means a national accreditation body as appointed by each Member State pursuant to Article 4(1) of Regulation (EC) No 765/2008;

“国家认证机构”是指各成员国根据条例(EC) No 765/2008第4(1)条指定的国家认证机构；

(33) ‘EU ETS allowance’ means an allowance as defined in Article 3, point (a), of Directive 2003/87/EC in respect of activities listed in Annex I to that Directive other than aviation activities;

“欧盟碳排放交易体系配额”（EU ETS allowance）是指2003/87/EC号指令第3条(a)点所定义的、与该指令附件一中所列活动（除航空活动外）有关的配额；

(34) ‘indirect emissions’ means emissions from the production of electricity which is consumed during the production processes of goods, irrespective of the location of the production of the consumed electricity.

“间接排放”是指在商品生产过程中所消耗的电力的生产所带来的排放，无论该电力在哪里生产。

CHAPTER II
OBLIGATIONS AND RIGHTS OF AUTHORISED CBAM DECLARANTS
第二章
授权申报人的义务与权利

Article 4
Importation of goods
第4条
货物进口

Goods shall be imported into the customs territory of the Union only by an authorised CBAM declarant.

货物只能由经授权的CBAM报关员进口到联盟的海关区域。

Article 5
Application for authorisation
第5条
申请授权

1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation'). Where such an importer appoints an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013 and the indirect customs representative agrees to act as an authorised CBAM declarant, the indirect customs representative shall submit the application for an authorisation.

任何在成员国设立的进口商在将货物进口到欧盟关境之前，应申请CBAM授权报关人的身份("申请授权")。如果该进口商根据条例 (EU) No 952/2013第18条指定了一名间接海关代表，且该间接海关代表同意作为其CBAM授权报关人，则应由该间接海关代表提交授权申请。

2. Where an importer is not established in a Member State, the indirect customs representative shall submit the application for an authorisation.

如果进口商未在某一成员国设立，间接海关代表应提交授权申请。

3. The application for an authorisation shall be submitted via the CBAM registry established in accordance with Article 14

授权申请应通过根据第14条建立的CBAM登记簿提交。

4. By way of derogation from paragraph 1, where transmission capacity for the import of electricity is allocated through explicit capacity allocation, the person to whom capacity has been allocated for import and who nominates that capacity for import shall, for the purposes of this Regulation, be regarded as an authorised CBAM declarant in the Member State where the person has declared the importation of electricity in the customs declaration. Imports are to be measured per border for time periods no longer than one hour and no deduction of export or transit in the same hour shall be possible.

作为第1条的例外情况，如果进口电力的输电容量是通过明确的容量分配，就本条例而言，被分配了进口容量并提名该进口容量的人，应被视为该人在报关单中申报进口电力的成员国的CBAM授权申报人。进口量应按每个边境的时间段进行计量，时间段不超过一小时，不应扣除同一小时内的出口或过境。

The competent authority of the Member State in which the customs declaration has been lodged shall register the person in the CBAM registry.

报关单所在成员国的主管部门应在CBAM登记簿中登记该人。

5. The application for an authorisation shall include the following information about the applicant:

授权申请应包括申请人的以下信息：

(a) name, address and contact information;

姓名、地址和联系信息；

(b) EORI number;

EORI号码；

(c) main economic activity carried out in the Union;

在联盟内进行的主要经济活动；

(d) certification by the tax authority in the Member State where the applicant is established that the

applicant is not subject to an outstanding recovery order for national tax debts;

由申请人所在成员国的税务机关证明，申请人没有受到尚未执行的国家税款追缴令的约束；

(e) declaration of honour that the applicant was not involved in any serious infringements or repeated infringements of customs legislation, taxation rules or market abuse rules during the five years preceding the year of the application, including that it has no record of serious criminal offences relating to its economic activity;

荣誉声明，证明申请人在申请年之前的五年内没有参与任何严重违反或重复违反海关条例、税收规则或市场规则滥用的行为，包括没有与经济活动有关的严重刑事犯罪记录；

(f) information necessary to demonstrate the applicant's financial and operational capacity to fulfil its obligations under this Regulation and, if decided by the competent authority on the basis of a risk assessment, supporting documents confirming that information, such as the profit and loss account and the balance sheet for up to the last three financial years for which the accounts were closed;

证明申请人履行本条例规定的义务的财务和业务能力所需的信息，如果主管部门在风险评估的基础上作出决定，还需提供证实该信息的文件，例如最近三个财年已结账的损益表和资产负债表。

(g) estimated monetary value and volume of imports of goods into the customs territory of the Union by type of goods, for the calendar year during which the application is submitted, and for the following calendar year;

在提交申请的当年和下一年，按货物类型分列的进口至欧盟关税区的货物的预估货币价值和货物数量；

(h) names and contact information of the persons on behalf of whom the applicant is acting, if applicable.

申请人所代表的人员的姓名和联系信息（如适用）。

6. The applicant may withdraw its application at any time.

申请人可以在任何时候撤回其申请。

7. The authorised CBAM declarant shall inform without delay the competent authority, via the CBAM registry, of any changes to the information provided under paragraph 5 of this Article that have occurred after the decision granting the status of the authorised CBAM declarant has been adopted pursuant to Article 17 that may influence that decision or the content of the authorisation granted thereunder.

如果根据本条第5点所提供的信息，在主管部门已根据第17条通过授权CBAM申报人的决定后，发生任何变化，且该变化可能影响该决定或已据此授权的内容，则被授权的申报人应立即通知主管部门。

8. The Commission is empowered to adopt implementing acts on communications between the applicant, the competent authority and the Commission, on the standard format of the application for an authorisation and the procedures to submit such an application via the CBAM registry, on the procedure to be followed by the competent authority and the deadlines for processing applications for authorisation in accordance with paragraph 1 of this Article, and on the rules for identification by the competent authority of the authorised CBAM declarants for the importation of electricity. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权通过实施细则，来规定关于申请人、主管部门和委员会之间的通信规则，关于授权申请的标准格式和通过 CBAM登记簿提交这种申请的程序，关于主管部门应遵循的程序和根据本条第1款处理授权申请的最后期限， 以及关于主管部门识别进口电力的CBAM授权申报者的规则。这些实施细则应按照第29(2)条所述的审查程序通过。

Article 6
CBAM declaration
第6条
CBAM声明

1. By 31 May of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year.

在每年5月31日之前（首次申报将在2027年发生，申报内容为2026年的情况），每个经授权的CBAM申报人应使用第14条中提到的CBAM登记簿，提交上一日历年的CBAM申报。

2. The CBAM declaration shall contain the following information:

CBAM的声明应包含以下信息：

(a) the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods;

在上一个日历年内进口的每一类货物的总量，电力以兆瓦时表示，其他货物以吨表示

(b) the total embedded emissions in the goods referred to in point (a) of this paragraph, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or, for other goods, in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with Article 7 and verified in accordance with Article 8;

本条(a)项所述货物的总内嵌排放量，电以每兆瓦时的二氧化碳排放量表示，其他货物以每吨每吨每种货物的二氧化碳排放量表示，按照第七条计算并按照第八条核查；

(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a country of origin in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;

将要交出的CBAM证书的总数，相当于本款(b)点所述的内嵌排放总量，其中已扣除根据第9条在原产国支付的碳价对应的减少量，以及已根据第31条为反应EU ETS免费配额的程度而作出必要调整；

(d) copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.

经认可的核查人员根据第八条和附件六发布的核查报告副本。

3. Where processed products resulting from an inward processing procedure as referred to in Article 256 of Regulation (EU) No 952/2013 are imported, the authorised CBAM declarant shall report in the CBAM declaration the emissions embedded in the goods that were placed under the inward processing procedure and resulted in the imported processed products, even where the processed products are not goods listed in Annex I to this Regulation. This paragraph shall also apply where the processed products resulting from the inward processing procedure are returned goods as referred to in Article 205 of Regulation (EU) No 952/2013.

如果进口了条例(EU) No 952/2013第256条所述的运进加工程序(inward processing procedure)生产的加工产品，经授权的CBAM申报人应在CBAM申报中报告运进加工程序下(inward processing procedure)所投入并生产出该加工产品的货物的内嵌排放量，即使该加工产品不是本条例附件一所列的货物。本款也适用于运进加工程序(inward processing procedure)所生产的加工产品是条例 (EU) No 952/2013第205条所述的被退回的产品的情况。

4. Where the imported goods listed in Annex I to this Regulation are processed products resulting from an outward processing procedure as referred to in Article 259 of Regulation (EU) No 952/2013, the authorised CBAM declarant shall report in the CBAM declaration only the emissions of the processing operation undertaken outside the customs territory of the Union.

如果本条例附件一中所列的进口货物是条例(EU) No 952/2013第259条所述的外向加工程序(outward processing procedure)产生的加工产品，经授权的CBAM申报人应在CBAM申报中只报告在欧盟关境外进行的加工作业的排放量。

5. Where the imported goods are returned goods as referred to in Article 203 of Regulation (EU) No 952/2013, the authorised CBAM declarant shall report separately, in the CBAM declaration, 'zero' for the total embedded emissions corresponding to those goods.

如果进口货物是条例(EU) No 952/2013第203条所述的被退回的货物，经授权的CBAM申报人应在CBAM申报中单独报告，与这些货物相应的总内嵌排放量为"零"。

6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM declaration, including detailed information for each installation and country of origin and type of goods to be reported which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions and carbon price paid, the procedure for submitting the CBAM declaration via the CBAM registry, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权采用有关CBAM申报的标准格式的实施细则，包括每个设施和原产国的详细信息，以及支撑本条第2款所述的总数的货物类型，特别是关于内嵌排放量和支付的碳价格、通过CBAM登记簿提交CBAM申报的程序，以及根据第22(1)条抵消本条第2(c)项所述的CBAM证书的安排， 特别是关于授权申报人的抵消证书的程序和选择。这些实施细则应按照第29(2)条所述的审查程序通过。

Article 7
Calculation of embedded emissions
第7条
内嵌排放的计算

1. Embedded emissions in goods shall be calculated pursuant to the methods set out in Annex IV. For goods listed in Annex II only direct emissions shall be calculated and taken into account.

货物中的内嵌排放应按照附件四中规定的方法计算。对于附件二所列的货物，应只计算和考虑直接排放量。

2. Embedded emissions in goods other than electricity shall be determined based on the actual emissions in accordance with the methods set out in points 2 and 3 of Annex IV. Where the actual emissions cannot be adequately determined, as well as in the case of indirect emissions, the embedded emissions shall be determined by reference to default values in accordance with the methods set out in point 4.1 of Annex IV.

除电力以外的货物的内嵌排放量应根据附件四第2点和第3点规定的方法、根据实际排放量确定。如果不能充分确定实际排放量，以及在间接排放的情况下，应根据附件四第4.1点规定的方法、参照缺省值确定内嵌排放量。

3. Embedded emissions in imported electricity shall be determined by reference to default values in accordance with the method set out in point 4.2 of Annex IV, unless the authorised CBAM declarant demonstrates that the criteria to determine the embedded emissions based on the actual emissions listed in

point 5 of Annex IV are met.

进口电力中的内嵌排放量应根据附件四第4.2点规定的方法，参照缺省值确定，除非经授权的CBAM申报人证明其满足附件四第5点所列的、根据实际排放量确定内嵌排放量的标准。

4. Embedded indirect emissions shall be calculated in accordance with the method set out in point 4.3 of Annex IV and further specified in the implementing acts adopted pursuant to paragraph 7 of this Article, unless the authorised CBAM declarant demonstrates that the criteria to determine the embedded emissions based on actual emissions that are listed in point 6 of Annex IV are met.

内嵌的间接排放应根据附件四第4.3点计算并在根据本条第7款采用的实施细则中进一步明确定义，除非经授权的CBAM申报人证明其满足附件四第6点所列的、根据实际排放量确定内嵌排放量的标准。

5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18 to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).

授权申报人应按照附件五中的要求，保留计算内嵌排放所要求的信息的记录。这些记录应足够详细，以使根据第18条委任的核查人员能够根据第8条和附件六核查内嵌排放量，并使委员会和主管部门能够根据第19(2)条审查CBAM申报。

6. The authorised CBAM declarant shall keep those records of information referred to in paragraph 5, including the report of the verifier, until the end of the fourth year after the year in which the CBAM declaration has been or should have been submitted.

CBAM授权申报人应保留第5款所述的信息记录，包括核查人员的报告，直至提交或应提交CBAM申报的年份后的第四年结束。

7. The Commission is empowered to adopt implementing acts concerning:

委员会有权采用关于以下方面的实施细则：

(a) the application of the elements of the calculation methods set out in Annex IV, including determining system boundaries of production processes and relevant input materials (precursors), emission factors, installation-specific values of actual emissions and default values and their respective application to individual goods as well as laying down methods to ensure the reliability of data on the basis of which the default values shall be determined, including the level of detail and the verification of the data, and including further specification of goods that are to be considered as ‘simple goods’ and ‘complex goods’ for the purpose of point 1 of Annex IV; those implementing acts shall also specify the conditions under which it is deemed that actual emissions cannot be adequately determined, as well as the elements of evidence demonstrating that the criteria required to justify the use of actual emissions for electricity consumed in the production processes of goods for the purpose of paragraph 2 that are listed in points 5 and 6 of Annex IV are met; and

附件四中规定的计算方法要素的应用，包括确定生产过程的系统边界和相关的输入材料(前体)、排放系数、对应每个设施的特定的实际排放值和缺省值以及这些值分别在个体商品上的采用，以及规定保证缺省值所依据的数据的可靠性的方法，这包括数据的详细程度和数据核查过程1，包括对货物的进一步说明，以便确认该货物为附件四第1点所提到的“简单货物”或“复杂货物”；这些实施细则还应规定无法充分确定实际排放量的条件，以及规定用于证明采用生产中消耗的电力的实际排放值能达到附件四第5点第二款和第6点的目的证据要素；以及

(b) the application of the elements of the calculation methods pursuant to paragraph 4 in accordance with point 4.3 of Annex IV.

按照第4款所规定的附件四第4.3点的计算方法的要素应用。

(c) Where objectively justified, the implementing acts referred to in the first subparagraph shall provide that default values can be adapted to particular areas, regions or countries to take into account specific objective factors that affect emissions, such as prevailing energy sources or industrial processes. Those implementing acts shall build upon existing legislation for the monitoring and verification of emissions and activity data for installations covered by Directive 2003/87/EC, in particular Commission Implementing Regulation (EU) 2018/2066 (24), Implementing Regulation (EU) 2018/2067 and Commission Delegated Regulation (EU) 2019/331 (25). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

在有客观理由的情况下，第一小段中提到的实施细则应规定，缺省值可以根据特定地区、区域或国家进行调整，以考虑到影响排放的具体客观因素，例如普遍的能源或工业流程。这些实施细则应建立在对2003/87/EC号指令所涵盖的设施的排放和活动数据进行监测与核查的现有立法之上，尤其是委员会实施条例(EU) 2018/2066、实施条例(EU) 2018/2067以及委员会委托条例(EU) 2019/331。这些实施法案需根据本条例第29(2)条所提到的审查程序采用。

Article 8
Verification of embedded emissions
第8条
内嵌排放的核查

1. The authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.

经授权的CBAM申报者应确保根据第6条提交的CBAM申报中所声明的总内嵌排放量由根据第18条授权的核查者，根据附件六中规定的核查原则进行核查。

2. For embedded emissions in goods produced in installations in a third country registered in accordance with Article 10, the authorised CBAM declarant may choose to use verified information disclosed to it in accordance with Article 10(7) to fulfil the obligation referred to in paragraph 1 of this Article.

对于按照第10条登记的第三国设施中生产的货物的内嵌排放，CBAM授权申报人可以选择使用按照第10(7)条披露的经核实的信息来履行本条第1款所述的义务。

3. The Commission is empowered to adopt implementing acts for the application of the verification principles set out in Annex VI as regards:

委员会有权采用符合附件六规定的核查原则实施细则，来规定以下方面：

(a) the possibility to waive, in duly justified circumstances and without putting at risk a reliable estimation of the embedded emissions, the obligation for the verifier to visit the installation where relevant goods are produced;

在有正当理由的情况下，在不危及对内嵌排放量的可靠估计的情况下，可以免除核查人员参观生产相关货物的设施的义务的可能性；

(b) the definition of thresholds for deciding whether misstatements or non-conformities are material; and

界定错报或不符合规定的情况是否重大的阈值；以及

(c) the supporting documentation needed for the verification report, including its format.

核查报告所需的证明文件，包括其格式。

Where it adopts the implementing acts referred to in the first subparagraph, the Commission shall seek equivalence and coherence with the procedures set out in Implementing Regulation (EU) 2018/2067. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

在采用第一小段中提到的实施法案时，委员会应寻求与实施条例(EU) 2018/2067中规定的程序等同和一致。这些实施细则应按照本条例第29(2)条所述的审查程序通过。

Article 9
Carbon price paid in a third country
第9条
在第三国支付的碳价

1. An authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in the country of origin for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in the country of origin. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.

经授权的CBAM申报者可以在CBAM申报中要求减少CBAM证书的数量，以考虑到在原籍国已为所申报的内嵌排放支付的碳价格。只有在原产国已经有效支付了碳价格的情况下，才可以要求减少。在这种情况下，应考虑到在该国可获得的任何退税或其他形式的补偿所导致的该碳价格的减少。

2. The authorised CBAM declarant shall keep records of the documentation required to demonstrate that the declared embedded emissions were subject to a carbon price in the country of origin of the goods that has been effectively paid as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the country of origin. The name and contact information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.

经授权的CBAM申报者应保存必要的文件记录，用来证明所申报的内嵌排放在货物原产国已受到第1款所述的有效支付的碳价格的约束。经授权的CBAM申报人应特别保留与任何退税或其他形式的补偿有关的证据，尤其是提及该国的相关立法的部分。该文件中包含的信息应由与CBAM授权申报人以及原产国当局无关的人认证。此人的姓名和联系信息应出现在文件上。经授权的CBAM申报者也应保留实际支付碳价的证据。

3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted.

经授权的CBAM申报人应将第2款中提到的记录保留到提交或应提交CBAM申报的年份后的第四年结束。

4. The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 into a corresponding reduction of the number of CBAM certificates to be surrendered, including the conversion of the carbon price effectively paid in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate or other form of compensation referred to in

paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权采用有关将已根据第1款有效支付的年平均碳价转换为相应的减少CBAM证书数量的实施细则，包括将以外币有效支付的碳价按年平均汇率转换为欧元、实际支付碳价所需的证据、本条第1款所述的任何相关退款或其他形式的补偿的例子、本条第2款所述的独立人士的资格以及确定该人士独立性的条件。这些实施细则应按照第29(2)所述的审查程序通过。

Article 10
Registration of operators and of installations in third countries
第10条
第三国的设施和其经营者的注册

1. The Commission shall, upon request by an operator of an installation located in a third country, register the information on that operator and on its installation in the CBAM registry referred to in Article 14.

委员会应根据位于第三国的设施的经营者的请求，在第14条所述的CBAM登记簿中登记该经营者及其设施的信息。

2. The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:

第1款所述的登记申请应包含以下信息，以便在登记时纳入CBAM登记簿：

(a) the name, address and contact information of the operator;

经营者的名称、地址和联系信息；

(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;

每个设施的位置，包括完整的地址和以经度和纬度表示的地理坐标，包含六位小数；

(c) the main economic activity of the installation.

该设施的主要经济活动。

3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.

委员会应通知经营者在CBAM登记簿登记的情况。该登记的有效期为从通知设施经营者之日起的五年。

4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.

若第2款提到的信息在登记之后发生任何变化，经营者应立刻通知委员会，委员则会应更新CBAM登记簿的相关信息。

5. The operator shall:

经营者应：

(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;

按照附件四规定的计算方法、本条第1款所述设施生产的货物类型，分类算出内嵌排放量；

(b) ensure that the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out in Annex VI by a verifier accredited pursuant to Article 18;

确保本款(a)项所指的内嵌排放量由根据第18条授权的核查者按照附件六所列的核查原则进行核查；

(c) keep a copy of the verification report as well as records of the information required to calculate the embedded emissions in goods in accordance with the requirements laid down in Annex V for a period of four years after the verification has been performed.

根据附件五规定的要求，在核查完成后的四年内，保留核查报告的副本以及计算货物内嵌排放量所需的信息记录。

6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.

本条第5款(c)项所指的记录应足够详细，从而使得根据第8条和附件六进行的内嵌排放量核查可以实施，并使得根据第19条所进行的审查，可以对根据本条第7款披露相关信息的CBAM授权申报人所作的CBAM声明进行。

7. An operator may disclose the information on the verification of embedded emissions referred to in paragraph 5 of this Article to an authorised CBAM declarant. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.

经营者可向CBAM授权申报人披露关于本条第5款所述的内嵌物排放的核查信息。CBAM授权申报人应有权使用该披露信息来履行第8条所述的义务。

8. The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistrations.

经营者可在任何时候要求从CBAM登记簿取消登记。在这种要求被提出之后，委员会在通知主管部门后，取消该经营者的登记，并从CBAM登记簿中删除有关该经营者及其设施的信息，前提是这些信息对于审查已提交的CBAM申报并不是必要的。如果委员会发现关于该经营者的信息不再准确，在给予有关经营者发表意见的机会并与有关主管部门协商后，委员会也可以取消该信息的登记。委员会应通知主管部门这些取消登记的情况。

CHAPTER III
COMPETENT AUTHORITIES
第三章
主管部门

Article 11
Competent authorities
第11条
主管部门

1. Each Member State shall designate the competent authority to carry out the functions and duties under this Regulation and inform the Commission thereof.

每个成员国都应委任主管机构来履行本条例规定的职能和责任，并将此通知委员会。

2. The Commission shall make available to the Member States a list of all competent authorities and publish that information in the *Official Journal of the European Union* and make that information available in the CBAM registry.

委员会应向成员国提供一份所有主管部门的名单，并在《欧洲联盟公报》上公布该信息，且在CBAM登记簿中提供该信息。

3. Competent authorities shall exchange any information that is essential or relevant to the exercise of their functions and duties under this Regulation.

主管部门应交流对行使本条例规定的职能和责任至关重要或相关的任何信息。

Article 12
Commission
第12条
委员会

In addition to the other tasks that it exercises under this Regulation, the Commission shall assist the competent authorities in carrying out their functions and duties under this Regulation and shall coordinate their activities by supporting the exchange of, and issuing guidelines on, best practices within the scope of this Regulation, and by promoting an adequate exchange of information and cooperation between competent authorities as well as between competent authorities and the Commission.

除根据本条例执行的其他任务外，委员会应协助主管部门履行本条例规定的职能和责任，并应协调通过以下方式协调其活动：支持交流本条例范围内的最佳做法并发布相关指导方针、促进主管部门之间以及主管部门与委员会之间充分交流信息和合作。

Article 13
Professional secrecy and disclosure of information
第13条
专业保密和信息披露

1. All information acquired by the competent authority or the Commission in the course of performing their duties which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. Such information shall not be disclosed by the competent authority or the Commission without the express prior permission of the person or authority that provided it or by virtue of Union or national law.

主管部门或委员会在履行其职责过程中获得的所有信息，如果其性质是机密的或在保密的基础上提供的，都应受到专业保密义务的保护。未经提供信息的人员或主管部门事先明确许可，或不是由于联盟或国家法律的因素，主管部门或委员会不得披露此类信息。

2. By way of derogation from paragraph 1, the competent authorities and the Commission may share such information with each other, the customs authorities, the authorities in charge of administrative or criminal penalties, and the European Public Prosecutor's Office, for the purposes of ensuring compliance of persons with their obligations under this Regulation and the application of customs legislation. Such shared information shall be covered by professional secrecy and shall not be disclosed to any other person or authority except by virtue of Union or national law.

作为第1款所述情况的一种例外情况，主管部门和委员会可与彼此、与海关当局、负责行政或刑事处罚的部门以及欧洲检察官办公室分享此类信息，以确保人们遵守本条例规定的义务和适用海关立法。这种共享的信息应受到专业保密的保护，除非出于联盟或国家法律的因素，否则不得向任何其他个人或权利机构披露。

Article 14
CBAM registry
第14条
CBAM登记簿

1. The Commission shall establish a CBAM registry of authorised CBAM declarants in the form of a standardised electronic database containing the data regarding the CBAM certificates of those authorised CBAM declarants. The Commission shall make the information in the CBAM registry available automatically and in real time to customs authorities and competent authorities.

委员会应以标准化电子数据库的形式建立一个CBAM授权申报人的登记簿，其中包含这些CBAM授权申报人的有关CBAM证书的数据。委员会应将CBAM登记簿中的信息自动、实时地提供给海关当局和主管部门。

2. The CBAM registry referred to in paragraph 1 shall contain accounts with information about each authorised CBAM declarant, in particular:

第1款中提到的CBAM登记簿应包含有关每个CBAM授权申报人的信息记载，特别是：

(a) the name, address and contact information of the authorised CBAM declarant;

经授权的CBAM申报者的姓名、地址和联系信息；

(b) the EORI number of the authorised CBAM declarant;

经授权的CBAM申报者的EORI号码；

(c) the CBAM account number;

CBAM账户号码；

(d) the identification number, the sale price, the date of sale, and the date of surrender, repurchase or cancellation of CBAM certificates for each authorised CBAM declarant.

每个授权申报者的CBAM证书的识别号码、售价、销售日期，以及交出、回购或注销这些证书的日期。

3. The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2).

CBAM登记簿应包含一个单独的章节，记载关于根据第10(2)条登记的第三国的设施和其经营者的信息。

4. The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses and contact information of the operators and the location of installations in third countries. An operator may choose not to have its name, address and contact information made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.

第2和第3款中提到的CBAM登记簿中的信息应被保密，除了运营商的名称、地址、联系信息以及设施在第三国的位置。经营者可以选择不公开提供其名称、地址和联系信息。委员会应将CBAM登记簿的公共信息以可共同操作的格式提供给公众。

5. The Commission shall publish, on a yearly basis, for each of the goods listed in Annex I, the aggregated emissions embedded in the imported goods.

委员会应每年公布附件一中所列的每一种货物的进口货物中所内嵌的总排放量。

6. The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of this Article, the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale, repurchase and cancellation of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会应采用有关CBAM登记簿的基础设施、具体流程和程序的实施细则，包括第15条所述的风险分析、载有本条第2和第3款所述信息的电子数据库、第16条所述的CBAM登记簿的账户数据、向CBAM登记簿传输的第20条所述的CBAM证书的销售、回购和注销的信息，以及第25(3)条所述的信息交叉检查。这些实施细则应按照第29(2)条所述的审查程序通过。

Article 15
Risk analysis
第15条
风险分析

1. The Commission shall carry out risk-based controls on the data and the transactions recorded in the CBAM registry, referred to in Article 14, to ensure that there are no irregularities in the purchase, holding, surrender, repurchase and cancellation of CBAM certificates.

委员会应对第14条所述的CBAM登记簿记录的数据和交易进行风险管理，以确保在购买、持有、交出、回购和注销CBAM证书方面不存在违规行为。

2. If the Commission identifies irregularities as a result of the controls carried out under paragraph 1, it shall inform the competent authorities concerned so that further investigations are carried out in order to correct the identified irregularities.

如果委员会发现根据第1款进行的风险管理引发了违规行为，则应通知有关主管部门，以便进行进一步调查，纠正所发现的违规行为。

Article 16
Accounts in the CBAM registry
第16条
CBAM登记簿中的账户

1. The Commission shall assign to each authorised CBAM declarant a unique CBAM account number.

委员会应给每个授权申报者分配一个唯一的CBAM账号。

2. Each authorised CBAM declarant shall be granted access to its account in the CBAM registry.

每个授权申报者都应被允许进入其在CBAM登记簿的账户。

3. The Commission shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and shall notify the authorised CBAM declarant thereof.

委员会应在第17(1)条所提到的授权获得批准后立即建立账户，并应将此通知给授权申报人。

4. If the authorised CBAM declarant has ceased its economic activity or its authorisation has been revoked, the Commission shall close the account of that authorised CBAM declarant, provided that the authorised CBAM declarant has complied with all its obligations under this Regulation.

如果经授权的CBAM申报者已停止其经济活动或其授权已被撤销，委员会应关闭该申报者的账户，前提是该申报者遵守了本条例规定的所有义务。

Article 17
Authorisation
第17条
授权

1. Where an application for an authorisation is submitted in accordance with Article 5, the competent authority in the Member State in which the applicant is established shall grant the status of authorised CBAM declarant provided that the criteria set out in paragraph 2 of this Article are complied with. The status of authorised CBAM declarant shall be recognised in all Member States.

如果根据第5条提交了授权申请，只要符合本条第2款规定的标准，申请人所在成员国的主管部门应授予该申请者CBAM授权申报人的身份。CBAM授权申报者的身份应受到所有成员国的承认。

Before granting the status of authorised CBAM declarant, the competent authority shall conduct a consultation procedure on the application for an authorisation via the CBAM registry. The consultation procedure shall involve the competent authorities in the other Member States and the Commission and shall not exceed 15 working days.

在授予“CBAM授权申报者”身份之前，主管部门应通过CBAM登记簿对授权申请进行协商程序。该协商程序应涉及其他成员国的主管部门和委员会，并且不应超过15个工作日。

2. The criteria for granting the status of authorised CBAM declarant shall be the following:

授予CBAM授权申报人地位的标准应是：

(a) the applicant has not been involved in a serious infringement or in repeated infringements of customs legislation, taxation rules, market abuse rules or this Regulation and delegated and implementing acts adopted under this Regulation, and in particular the applicant has no record of serious criminal offences relating to its economic activity during the five years preceding the application;

申请人没有涉及严重违反或重复违反海关条例、税收规则、市场滥用规则或本条例以及根据本条例通过的委托和实施细则，特别是申请人在申请前五年内没有与经济活动有关的严重刑事犯罪记录；

(b) the applicant demonstrates its financial and operational capacity to fulfil its obligations under this Regulation;

申请人证明其具有履行本条例规定的义务的财务和业务能力；

(c) the applicant is established in the Member State where the application is submitted; and

申请人在提交申请的成员国设立；以及

(d) the applicant has been assigned an EORI number in accordance with Article 9 of Regulation (EU) No 952/2013.

根据条例(EU) No 952/2013第9条，申请人已被分配了一个EORI号码。

3. Where the competent authority finds that the criteria set out in paragraph 2 of this Article are not fulfilled, or where the applicant has failed to provide information listed in Article 5(5), the granting of the status of authorised CBAM declarant shall be refused. Such decision to refuse the status of authorised CBAM declarant shall provide the reasons for the refusal and include information on the possibility to appeal.

如果主管部门认为不符合本条第2款规定的标准，或申请人未能提供第5(5)条所列的资料，则应拒绝授予CBAM授权申报人的地位。在作出这种拒绝决定时，应提供拒绝的理由，以及关于申诉可能性的信息。

4. A decision of the competent authority granting the status of authorised CBAM declarant shall be registered in the CBAM registry and shall contain the following information:

主管部门授予CBAM授权申报人身份的决定应在CBAM登记簿中登记，并应包含以下信息：

(a) the name, address and contact information of the authorised CBAM declarant;

经授权的CBAM申报者的姓名、地址和联系信息；

(b) the EORI number of the authorised CBAM declarant;

经授权的CBAM申报者的EORI号码；

(c) the CBAM account number assigned to the authorised CBAM declarant in accordance with Article 16(1);

根据第16(1)条分配给经授权的CBAM申报人的CBAM账户号码；

(d) the guarantee required in accordance with paragraph 5 of this Article.

根据本条第5款要求提供的保证金。

5. For the purpose of complying with the criteria set out in paragraph 2, point (b), of this Article, the competent authority shall require the provision of a guarantee if the applicant was not established throughout the two financial years preceding the year when the application in accordance with Article 5(1) was submitted.

为了符合本条第2款(b)项规定的标准，如果申请人在根据第5条第1款提交申请的前两个财政年度中没有成立，主管部门应要求提供担保。

6. The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to surrender in accordance with Article 22 in respect of the imports of goods reported in accordance with Article 5(5), point (g). The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.

主管部门应将这种担保的金额确定为：第5(5)条(g)点报告的进口货物所对应的、按照第22条规定的方法计算得出的必须交出的CBAM证书数量的总价值。所提供的担保应是由在欧盟经营的金融机构提供的银行保函，应在第一时间支付，或提供同等保证的其他形式的担保。

7. Where the competent authority establishes that the guarantee provided does not ensure, or is no longer sufficient to ensure, the financial and operational capacity of the authorised CBAM declarant to fulfil its obligations under this Regulation, it shall require the authorised CBAM declarant to choose between providing an additional guarantee or replacing the initial guarantee with a new guarantee in accordance with paragraph 5.

如果主管部门确认所提供的担保不能确保或不再足以确保授权申报者履行本条例规定的义务的财务和业务能力，则应要求授权申报者选择提供额外的担保或根据第5款提供新的担保来替代最初的担保。

8. The competent authority shall release the guarantee immediately after 31 May of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22.

主管部门应在授权申报人按照第22条规定交出CBAM证书的第二年的5月31日之后立即解除担保。

9. The competent authority shall revoke the status of authorised CBAM declarant where:

在下列情况下，主管部门应撤销CBAM授权申报人的身份：

(a) the authorised CBAM declarant requests a revocation; or

经授权的CBAM申报者要求撤销；或

(b) the authorised CBAM declarant no longer meets the criteria set out in paragraph 2 or 6 of this Article, or has been involved in a serious or repeated infringement of the obligation to surrender CBAM certificates referred to in Article 22(1) or of the obligation to ensure a sufficient number of CBAM certificates on its account in the CBAM registry at the end of each quarter referred to in Article 22(2).

经授权的CBAM申报人不再符合本条第2款或第6款规定的标准，或涉及严重或重复违反第22(1)条所述的交出CBAM证书的义务，或第22(2)条所述的确保每季度末在CBAM登记簿有足够数量的CBAM证书的义务。

(c) Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard and shall conduct a consultation procedure on the possible revocation of such status. The consultation procedure shall involve the competent authorities in the other Member States and the Commission and shall not exceed 15 working days.

在撤销CBAM授权申报人的身份之前，主管部门应给予授权申报人发表意见的机会，并应就可能撤销这种身份的问题进行协商。协商程序应包括其他成员国的主管部门和委员会，并且不应超过15个工作日。

(d) Any decision of revocation shall contain the reasons for the decision as well as information about the right to appeal.

任何撤销的决定都应包含作出该决定的理由以及关于上诉权的信息。

10. The competent authority shall register in the CBAM registry information on:

主管部门应在CBAM登记簿中登记以下信息：

(a) the applicants whose application for an authorisation has been refused pursuant to paragraph 3; and

根据第3款，其授权申请被拒绝的申请人；以及

(b) the persons whose status of authorised CBAM declarant has been revoked pursuant to paragraph 8.

根据第8款，其CBAM授权申报人的身份被撤销的人。

11. The Commission shall adopt, by means of implementing acts, the conditions for:

委员会应在实施细则中采用以下条件：

(a) the application of the criteria referred to in paragraph 2 of this Article, including that of not having been involved in a serious infringement or in repeated infringements under paragraph 2, point (a), of this Article;

适用本条第2款所述的标准，包括没有参与本条第2款(a)项所述的严重侵权行为或重复侵权行为的标准；

(b) the application of the guarantee referred to in paragraphs 5, 6 and 7 of this Article;

适用本条第5、6和7款所述的担保；

(c) the application of the criteria of a serious or repeated infringement referred to in paragraph 8 of this Article;

适用本条第8款所述的严重或重复侵权行为的标准；

(d) the consequences of the revocation of the status of authorised CBAM declarant referred to in paragraph 8 of this Article; and

本条第8款所述的撤销CBAM授权申报人身份的后果；以及

(e) the specific deadlines and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.

本条第1款和第8款提及的协商程序的具体期限和形式。

(f) The implementing acts referred to in the first subparagraph shall be adopted in accordance with the examination procedure referred to in Article 29(2).

第一款中提到的实施细则应按照第29(2)条中提到的审查程序通过。

Article 18
Accreditation of verifiers
第18条
对核查员的认证

1. Any person accredited in accordance with Implementing Regulation (EU) 2018/2067 for a relevant group of activities shall be an accredited verifier for the purpose of this Regulation. The Commission is empowered to adopt implementing acts to identify relevant groups of activities by providing an alignment of the qualifications of an accredited verifier that are necessary to perform verifications for the purpose of this Regulation with the relevant group of activities listed in Annex I to Implementing Regulation (EU) 2018/2067 and indicated in the accreditation certificate. Those implementing acts shall be adopted in

accordance with the examination procedure referred to in Article 29(2) of this Regulation.

任何根据(EU) 2018/2067获得认可的相关活动组的人员，均为本条例所指的认证核查员。欧盟委员会有权采用实施细则来确定相关活动组，规定为达到本条例目的进行核查所需的认证核查员的资质与实施条例(EU) 2018/2067附件一中所列、并在认可证书中注明的相关活动组相一致。这些实施细则应按照本条例第29(2)条所述的审查程序通过。

2. A national accreditation body may, on request, accredit a person to be a verifier for the purpose of this Regulation where it considers, on the basis of the documentation submitted to it, that such person has the capacity to apply the verification principles referred to in Annex VI when performing the tasks of verification of the embedded emissions pursuant to Articles 8 and 10.

若国家认证机构根据被提交的文件，认为某人有能力在根据第8条和第10条执行内嵌排放的核查任务时，采用附件六所提到的核查原则，则可应其要求授权该人为本条例的核查员。

3. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by specifying the conditions for granting of accreditation referred to in paragraph 2 of this Article, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies.

委员会有权根据第28条采用授权法案来补充本条例，具体规定本条第2款提及的授予认证的条件、对被认证的核查人员的管理和监督条件、对撤销认证以及认证机构互认和进行同行评价的条件。

Article 19
Review of CBAM declarations
第19条
对CBAM申报的评审

1. The Commission shall have the oversight role in the review of CBAM declarations.

委员会应在对CBAM申报的评审中发挥监督作用。

2. The Commission may review CBAM declarations, in accordance with a review strategy, including risk factors, within the period ending with the fourth year after the year during which the CBAM declarations should have been submitted.

委员会可根据评审战略，包括风险因素，在应提交CBAM申报的年份之后的第四年内，审查CBAM的申报情况。

3. The review may consist in verifying the information provided in the CBAM declaration and in verification reports on the basis of the information communicated by the customs authorities in accordance with Article 25, any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised CBAM declarant.

评审可包括核实CBAM申报中提供的信息，以及根据海关当局按照第25条通报的信息、任何其他相关证据和任何被认为是有必要的审计工作（包括在CBAM授权申报人的场所进行的）的核查报告。

4. The Commission shall communicate the initiation and the results of the review to the competent authority of the Member State where the CBAM declarant is established, via the CBAM registry.

委员会应通过CBAM登记簿向CBAM申报者所在成员国的主管部门通报审查的启动和结果。

5. The competent authority of the Member State where the authorised CBAM declarant is established may also review a CBAM declaration within the period referred to in the first subparagraph of this paragraph. The competent authority shall communicate the initiation and the results of a review to the Commission, via the CBAM registry.

经授权的CBAM申报者所在的成员国的主管部门也可以在本款第一项所指的期限内审查CBAM申报。主管部门应通过CBAM登记簿向委员会通报审查的启动情况和结果。

6. The Commission shall periodically set out specific risk factors and points for attention, based on a risk analysis in relation to the implementation of the CBAM at Union level, taking into account information contained in the CBAM registry, data communicated by customs authorities, and other relevant information sources, including the controls and checks carried out pursuant to Article 15(2) and Article 25.

委员会应定期列出具体的风险因素和注意事项，依据与在联盟层面实施的CBAM有关的风险分析，同时考虑到CBAM登记簿中的信息、海关当局通报的数据以及其他相关信息来源，包括根据第15(2)条和第25条进行的管理和检查。

7. The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities and the penalties imposed in accordance with Article 26.

委员会也应促进与主管部门对于欺诈活动和根据第26条实施处罚的信息的交流。

8. Where an authorised CBAM declarant fails to submit a CBAM declaration in accordance with Article 6, or where the Commission considers, on the basis of its review under paragraph 2 of this Article, that the declared number of CBAM certificates is incorrect, the Commission shall assess the obligations under this Regulation of that authorised CBAM declarant on the basis of the information at its disposal. The Commission shall establish a preliminary calculation of the total number of CBAM certificates which should have been surrendered, at the latest by the 31 December of the year following that in which the CBAM declaration should have been submitted, or at the latest by 31 December of the fourth year following that in which the incorrect CBAM declaration has been submitted, as applicable. The Commission shall provide to competent authorities such a preliminary calculation, for indicative purposes and without prejudice to the definitive calculation established by the competent authority of the Member State where the authorised CBAM declarant is established.

如果CBAM授权申报者没有按照第6条的规定提交CBAM申报，或者委员会根据本条第2款的审查认为其申报的CBAM证书数量不正确，委员会则应根据其掌握的信息，评估该申报者在本条例下应履行的义务。委员会应最迟在应提交CBAM申报的次年12月31日，或最迟在不正确CBAM申报被提交的第四年12月31日，对应交出的CBAM证书总数进行初步计算。委员会应向主管部门提供这种初步计算方法，用于指示性目的，无损于经授权的CBAM申报者所在成员国的主管部门所确定的最终计算。

9. Where the competent authority concludes that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted in accordance with Article 6, it shall determine the number of CBAM certificates which should have been surrendered by the authorised CBAM declarant, taking into account the information submitted by the Commission.

如果主管部门得出结论，申报者所申报的的要交出CBAM证书的数量不正确，或没有按照第6条的要求提交CBAM申报，则应在考虑到委员会提交的信息的情况下，确定授权申报者应交出的CBAM证书数量。

10. The competent authority shall notify the authorised CBAM declarant of its decision on the number of CBAM certificates determined and shall request that the authorised CBAM declarant surrender the additional CBAM certificates within one month.

主管部门应将其对确定的CBAM证书数量的决定通知授权CBAM申报者，并要求授权CBAM申报者在一个月内交出额外的CBAM证书。

11. The competent authority's decision shall contain the reasons for the decision as well as information about the right to appeal. The decision shall also be notified via the CBAM registry.

主管部门的决定应包含决定的理由以及关于上诉权的信息。该决定也应通过CBAM登记簿通知。

12. Where the competent authority, after receiving the preliminary calculation from the Commission in accordance with paragraphs 2 and 4 of this Article, decides not to take any action, the competent

authority shall inform the Commission accordingly, via the CBAM registry.

如果主管部门在收到委员会根据本条第2款和第4款提供的初步计算结果后，决定不采取任何行动，主管部门应通过CBAM登记簿向委员会作相应通报。

13. Where the competent authority concludes that the number of CBAM certificates surrendered exceeds the number which should have been surrendered, it shall inform the Commission without delay. The CBAM certificates surrendered in excess shall be repurchased in accordance with Article 23.

如果主管部门认为交出的CBAM证书的数量超过了应该交出的数量，则应立即通知委员会。超出的已交出的CBAM证书应根据第23条的规定进行回购。

CHAPTER IV
CBAM CERTIFICATES
第四章
CBAM证书

Article 20
Sale of CBAM certificates
第20条
CBAM证书的销售

1. A Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.

一个成员国应在一个共同的中央平台上向在该成员国设立的经授权的CBAM申报者出售CBAM证书。

2. The Commission shall establish and manage the common central platform following a joint procurement procedure between the Commission and the Member States.

委员会应在委员会和成员国进行完联合采购程序后建立和管理共同中央平台。

The Commission and the competent authorities shall have access to the information in the common central platform.

委员会和主管部门应可查阅共同中央平台中的信息。

3. The information on the sale, repurchase and cancellation of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.

共同中央平台中关于CBAM证书的出售、回购和注销的信息应在每个工作日结束时转移到CBAM注册簿。

4. CBAM certificates shall be sold to authorised CBAM declarants at the price calculated in accordance with Article 21.

CBAM证书应按第21条计算的价格出售给CBAM授权申报者。

5. The Commission shall ensure that each CBAM certificate is assigned a unique identification number upon its creation. The Commission shall register the unique identification number and the price and date of sale of the CBAM certificate in the CBAM registry in the account of the authorised CBAM declarant purchasing that certificate.

委员会应确保每份CBAM证书在创建时被分配一个唯一的识别号码。委员会应在CBAM登记簿登记唯一的识别号码以及购买该证书的CBAM授权申报人的账户中的价格和销售日期。

6. The Commission shall adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration and other aspects related to the management of the sale and repurchase of CBAM certificates, seeking coherence with the procedures of Commission Regulation (EU) No 1031/2010 (26).

欧盟委员会应根据第28条采用授权法案，对本条例进行补充，进一步规定管理CBAM证书的销售和回购行为的时间、执行和其他相关方面，寻求与委员会条例(EU) No 1031/2010的程序一致。

Article 21
Price of CBAM certificates
第21条
CBAM证书价格

1. The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Regulation (EU) No 1031/2010, for each calendar week.

欧盟委员会应根据条例(EU) No 1031/2010规定的程序，将CBAM证书的价格计算为每个日历周EU ETS配额在拍卖平台上的平均收盘价。

2. For those calendar weeks in which no auctions are scheduled on the auction platform, the price of CBAM certificates shall be the average of the closing prices of EU ETS allowances of the last week in which auctions on the auction platform took place.

对于拍卖平台没有安排拍卖的日历周，CBAM证书的价格应是在拍卖平台上进行拍卖的最后一周的EU ETS配额收盘价的平均值。

3. The Commission shall publish the average price, as referred to in the second subparagraph of paragraph 1, on its website or in any other appropriate manner on the first working day of the following calendar week. That price shall apply from the first working day following that of its publication to the first working day of the following calendar week.

委员会应在下一日历周的第一个工作日在其网站上或以任何其他适当方式公布第1款第二项所述的平均价格。该价格应从公布后的第一个工作日起适用，直到下一个日历周的第一个工作日。

4. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraph 1 of this Article to calculate the average price of CBAM certificates and the practical arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权采用实施细则，来规定如何采用符合本条第1款的计算CBAM证书的平均价格的方法学，并规定关于该价格的实际安排的规则。这些实施细则应按照第29(2)条所述的审查程序通过。

Article 22
Surrender of CBAM certificates
第22条
交回CBAM证书

1. By 31 May of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender. The Commission shall remove surrendered CBAM certificates from the CBAM registry. The authorised CBAM declarant shall ensure that the required number of CBAM certificates is available on its account in the CBAM registry.

在每年5月31日之前（首次申报将在2027年发生，申报内容为2026年的情况），经授权的CBAM申报者应通过CBAM登记簿交出一定数量的CBAM证书，这些证书数量与根据第6(2)条(c)点申报并根据第8条核实的交出前一个日历年的嵌入排放量相一致。委员会应从CBAM登记簿中删除交出的CBAM证书。经授权的CBAM申报者应确保其在CBAM登记簿的账户上有规定数量的CBAM证书。

2. The authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 80 % of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex IV, in all goods it has imported since the beginning of the calendar year.

经授权的CBAM申报者应确保每季度末其在CBAM登记簿上的CBAM证书数量至少相当于其自该日历年开始以来进口的所有货物中通过参考缺省值确定的内嵌排放量的80%。

3. Where the Commission finds that the number of CBAM certificates in the account of an authorised CBAM declarant does not comply with the obligations pursuant to paragraph 2, it shall inform, via the CBAM registry, the competent authority of the Member State where the authorised CBAM declarant is established.

如果委员会发现经授权的CBAM申报者账户中的CBAM证书数量不符合第2款规定的义务，则应通过CBAM登记簿通知经授权的CBAM申报者所在的成员国的主管部门。

4. The competent authority shall notify the authorised CBAM declarant of the need to ensure a sufficient number of CBAM certificates in its account within one month of such notification.

主管部门应在发出通知后一个月内通知经授权的CBAM申报者，确保其账户中有足够数量的CBAM证书。

5. The competent authority shall register the notification to, and the response from, the authorised CBAM declarant in the CBAM registry.

主管部门应在CBAM登记簿中登记向CBAM授权申报人发出的通知和答复。

Article 23
Repurchase of CBAM certificates
第23条
CBAM证书

1. Where an authorised CBAM declarant so requests, the Member State where that authorised CBAM declarant is established shall repurchase the excess CBAM certificates remaining on the account of the declarant in the CBAM registry after the certificates have been surrendered in accordance with Article 22.

如果经授权的CBAM申报者提出要求回购要求，则该申报者所在的成员国应回购该申报者在CBAM登记簿上的按照第2条2款交出的证书中多余的CBAM证书。

2. The Commission shall repurchase the excess CBAM certificates through the common central platform referred to in Article 20 on behalf of the Member State where the authorised CBAM declarant is established. The authorised CBAM declarant shall submit the repurchase request by 30 June of each year during which CBAM certificates were surrendered.

委员会应通过第 20 条所述的共同中央平台，代表授权 CBAM 申报者所在的成员国回购多余的 CBAM 证书。经授权的 CBAM 申报者应在交出 CBAM 证书的每一年的 6 月 30 日前提交回购请求。

3. The number of certificates subject to repurchase as referred to in paragraph 1 shall be limited to one third of the total number of CBAM certificates purchased by the authorised CBAM declarant during the previous calendar year.

第 1 款中提到的需要回购的证书数量应不超过申报人在上一日历年购买的 CBAM 证书总数的三分之一。

4. The repurchase price for each CBAM certificate shall be the price paid by the authorised CBAM declarant for that certificate at the time of purchase.

每张CBAM证书的回购价格应是申报人在购买该证书时支付的价格。

Article 24
Cancellation of CBAM certificates
第24条
取消CBAM证书

On 1 July of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation.

每年7月1日，委员会应取消在上一日历年之前的一年中购买的任何CBAM证书，这些证书仍在CBAM注册簿的CBAM授权申报人的账户中。这些CBAM证书应被注销，不作任何补偿。

Where the number of CBAM certificates to be surrendered is contested in a pending dispute in a Member State, the Commission shall suspend the cancellation of the CBAM certificates to the extent corresponding to the disputed amount. The competent authority of the Member State where the authorised CBAM declarant is established shall communicate without delay any relevant information to the Commission.

如果要交出的CBAM证书的数量在某一成员国的未决争端中受到质疑，委员会应暂停注销CBAM证书，暂停数量应与争议的金额相当。申报者所在的成员国的主管部门应毫不拖延地将任何相关信息传达给委员。

CHAPTER V
RULES APPLICABLE TO THE IMPORTATION OF GOODS
第五章
适用于货物进口的规则

Article 25
Rules applicable to the importation of goods
第25条
适用于货物进口的规则

1. The customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.

海关当局不应允许除授权的CBAM报关员以外的任何人员进口货物。

2. The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the Commission specific information on the goods declared for importation. That information shall include the EORI number and the CBAM account number of the authorised CBAM declarant, the eight-digit CN code of the goods, the quantity, the country of origin, the date of the customs declaration and the customs procedure.

海关当局应定期和自动地、特别是通过根据条例(EU) No 952/2013第56(5)条建立的监督机制，向委员会通报有关申报进口货物的具体信息。该信息应包括经授权的CBAM报关员的EORI号码和CBAM账号、货物的8位CN代码、数量、原产国、报关日期和报关程序。

3. The Commission shall communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14.

委员会应将本条第2款提及的信息传达给授权的CBAM申报者所在的成员国的主管部门，并应就每个CBAM申报者将该信息与根据第14条规定的CBAM登记簿的数据进行核对。

4. The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs authorities on a confidential basis, to the Commission and the competent authority of the Member State that has granted the status of the authorised CBAM declarant.

5. Regulation (EC) No 515/97 shall apply *mutatis mutandis* to this Regulation.

根据条例(EU) No 952/2013第12条第1款，海关当局可将其在履行职责过程中获得的或以保密方式提供给海关当局的机密信息传达给委员会和授予CBAM授权申报人地位的成员国的主管部门。(EC) No 515/97号条例应比照适用于本条例。

6. The Commission is empowered to adopt implementing acts defining the scope of information and the periodicity, timing and means for communicating that information pursuant to paragraph 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权采用实施细则， 确定信息的范围以及根据本条第2款传递信息的周期、时间和手段。这些实施 细则应按照第29条第2款所述的审查程序通过。

CHAPTER VI
ENFORCEMENT
第六章
执法

Article 26
Penalties
第26条
处罚

1. An authorised CBAM declarant who fails to surrender, by 31 May of each year, the number of CBAM certificates that corresponds to the emissions embedded in goods imported during the preceding calendar year shall be held liable for the payment of a penalty. Such a penalty shall be identical to the excess emissions penalty set out in Article 16(3) of Directive 2003/87/EC and increased pursuant to Article 16(4) of that Directive, applicable in the year of importation of the goods. Such a penalty shall apply for each CBAM certificate that the authorised CBAM declarant has not surrendered.

经授权的CBAM申报者如果未能在每年5月31日之前交出与前一日历年进口货物所含排放量相对应的CBAM证书数量，将被追究支付罚款的责任。这种处罚应与第2003/87/EC号指令第16(3)条规定的超额排放处罚相同，并根据该指令第16(4)条的规定增加，适用于货物进口的年份。这种处罚应适用于授权CBAM申报人未 交出的每份CBAM证书。

2. Where a person other than an authorised CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations under this Regulation, that person shall be held liable for the payment of a penalty. Such a penalty shall be effective, proportionate and dissuasive and shall, depending in particular on the duration, gravity, scope, intentional nature and repetition of such non-compliance and the level of cooperation of the person with the competent authority, be an amount from three to five times the penalty referred to in paragraph 1, applicable in the year of introduction of the goods, for each CBAM certificate that the person has not surrendered.

如果除经授权的CBAM申报人以外的人在没有遵守本条例规定的义务的情况下将货物引入联盟的海关领土，该人应被要求支付罚款。这种处罚应是有效的、相称的和劝阻性的，并应特别取决于这种不遵守行为的持续时间、严重程度、范围、故意性和重复性以及该人与主管部门的合作程度，对于该人未交出的每份CBAM证书。

3. The payment of the penalty shall not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.

支付罚款不应解除授权的CBAM申报者在特定年份交出未完成的CBAM证书数量的义务。

4. If the competent authority determines, including in light of the preliminary calculations made by the Commission in accordance with Article 19, that an authorised CBAM declarant has failed to comply with the obligation to surrender CBAM certificates as set out in paragraph 1 of this Article, or that a person has introduced goods into the customs territory of the Union without complying with the obligations under this Regulation as set out in paragraph 2 of this Article, the competent authority shall impose the penalty pursuant to paragraph 1 or 2 of this Article, as applicable. To that end, the competent authority shall notify the authorised CBAM declarant or, where paragraph 2 of this Article applies, the person:

如果主管部门确定， 包括根据委员会根据第19条进行的初步计算， 授权的CBAM申报人没有遵守本条第1 款规定的交出CBAM证书的义务， 或者某人没有遵守本条第2款规定的本条例的义务，将货物引入联盟的关税 区， 主管部门应根据本条第1款或第2款的规定， 酌情进行处罚。为此，主管部门应通知经授权的CBAM报关员 ，或在适用本条第2款的情况下，通知该人：

(a) that the competent authority has concluded that the authorised CBAM declarant or the person referred to in paragraph 2 of this Article failed to comply with the obligations under this Regulation;

(b) of the reasons for its conclusion;

(c) of the amount of the penalty imposed on the authorised CBAM declarant or on the person referred to in paragraph 2 of this Article;

(d) of the date from which the penalty is due;

(e) of the action that the authorised CBAM declarant or the person referred to in paragraph 2 of this Article is to take to pay the penalty; and

(f) of the right of the authorised CBAM declarant or of the person referred to in paragraph 2 of this Article to appeal.

(a) 主管部门已得出结论，授权的CBAM申报人或本条第2款所述的人未能遵守本条例规定的义务；

(b) 其结论的理由；

(c) 对经授权的CBAM申报者或本条第2款所述人员的处罚金额；

(d) 罚金到期之日；

(e) 经授权的CBAM申报人或本条第2款所述人员为支付罚款而采取的行动；以及

(f) 被授权的CBAM声明者或本条第2款所指的人的上诉权利。

5. Where the penalty has not been paid by the due date referred to in paragraph 4, point (d), the competent authority shall secure payment of that penalty by all means available to it under the national law of the Member State concerned.

如果在第4款(d)项所述的到期日前仍未支付罚款， 主管部门应通过有关成员国的国家法律规定的一切手段 确保支付该罚款。

6. Member States shall communicate the decisions on penalties referred to in paragraphs 1 and 2 to the Commission and shall register the final payment referred to in paragraph 5 in the CBAM registry.

成员国应将第1和第2款所述的处罚决定通知委员会，并应在CBAM登记簿登记第5款所述的最后付款。

Article 27
Circumvention
第27条
规避

1. The Commission shall take action in accordance with this Article, based on relevant and objective data, to address practices of circumvention of this Regulation.

委员会应根据本条规定，在相关和客观数据的基础上采取行动，处理规避本条例的做法。

2. Practices of circumvention shall be defined as a change in the pattern of trade in goods, which stems from a practice, process or work, for which there is insufficient due cause or economic justification other than to avoid, wholly or partially, any of the obligations laid down in this Regulation. Such practice, process or work may consist of, but is not limited to:

规避做法应被定义为货物贸易模式的改变，这种改变源于一种做法、程序或工作，除了完全或部分地避免本条例规定的任意义务外，没有足够的正当理由或经济理由。这种做法、程序或工作可

能包括，但不限于

(a) slightly modifying the goods concerned to make those goods fall under CN codes which are not listed in Annex I, except where the modification alters their essential characteristics;

(b) artificially splitting shipments into consignments the intrinsic value of which does not exceed the threshold referred to in Article 2(3).

(a) 对有关货物稍作修改，使其归入未列入附件一的CN编码，但这种修改改变了货物的基本特性的情况除外；

(b) 人为地将货物分割成内在价值不超过第2(3)条所述阈值的装运货物。

3. The Commission shall continuously monitor the situation at Union level with a view to identifying practices of circumvention, including by way of market surveillance or on the basis of any relevant source of information, such as submissions by, and reporting from, civil society organisations.

委员会应持续监测欧盟一级的情况，以确定规避做法，包括通过市场监督或根据任何相关的信息来源，如民间社会组织的提交和报告。

4. A Member State or any party that has been affected by, or has benefited from, any of the situations referred to in paragraph 2 may notify the Commission if it is confronted with practices of circumvention. Interested parties other than directly affected or benefited parties, such as environmental organisations and non-governmental organisations, which find concrete evidence of practices of circumvention may also notify the Commission.

成员国或受第2款所述情况影响或受益的任何一方，如果遇到规避行为，可通知委员会。除直接受影响或受益方之外的其他相关方，如环境组织和非政府组织，如果发现规避行为的具体证据，也可以通知委员会。

5. The notification referred to in paragraph 4 shall state the reasons on which it is based and shall include relevant data and statistics to support the claim of circumvention of this Regulation. The Commission shall initiate an investigation into a claim of circumvention either where it has been notified by a Member State, or by an affected, benefited or other interested party, provided that the notification meets the requirements referred to in this paragraph, or where the Commission itself determines that such an investigation is necessary. In carrying out the investigation, the Commission may be assisted by the competent authorities and customs authorities. The Commission shall conclude the investigation within nine months from the date of notification. Where an investigation has been initiated, the Commission shall notify all competent authorities.

第4款所述的通知应说明其依据的理由，并应包括支持规避本条例的主张的相关数据和统计资料。委员会应在成员国或受影响方、受益方或其他相关方通知的情况下，对规避行为的主张进行调查，前提是该通知符合 本款规定的要求，或者委员会本身认为有必要进行这种调查。在进行调查时，委员会可得到主管部门和海关当 局的协助。委员会应在通知之日起九个月内完成调查。如果调查已经开始，委员会应通知所有主管部门。

6. Where the Commission, taking into account the relevant data, reports and statistics, including those provided by customs authorities, has sufficient reasons to believe that the circumstances referred to in paragraph 2, point (a) of this Article, are occurring in one or more Member States by way of an established pattern, it is empowered to adopt delegated acts in accordance with Article 28 to amend the list of goods in Annex I by adding the relevant slightly modified products referred to in paragraph 2, point (a), of this Article, for anti-circumvention purposes.

如果委员会考虑到相关的数据、报告和统计数字，包括海关当局提供的数据，有充分的理由相信本条第2 款(a)项所述的情况正以既定的模式在一个或多个成员国发生，它有权根据第28条通过授权法案，为反规避的目的，增加本条第2款(a)项所述的相关稍加修改的产品，以修改附件一中的货物清单。

CHAPTER VII
EXERCISE OF THE DELEGATION AND COMMITTEE PROCEDURE
第七章
行使授权和委员会程序

Article 28
Exercise of the delegation
第28条
行使授权

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

被授予委员会的通过授权法案的权力，须符合本条规定的条件。

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from 17 May 2023. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

第2(10)、2(11)、18(3)、20(6)和27(6)条中提到的通过授权行为的权力，应授予委员会， 从2023年5月17日起，为期五年。委员会应在五年期结束前的九个月内，就权力的授予起草一份报告。除非欧洲议会或理事会在每个时期结束前三个月内反对延长，否则权力的授予应默示延长相同的时期。

3. The delegation of power referred to in Articles 2(10), 2(11), 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.

第2(10)、2(11)、18(3)、20(6)和2 7(6)条中提到的权力下放，可在任何时候由欧洲议会或理事会撤销。

4. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated act already in force.

撤销的决定应终止该决定中所明确的权力的授予。它应在该决定在 《欧洲联盟官方公报》上公布的次日或其中规定的稍后日期生效。该决定不应影响任何已经生效的授权行为的有效性。

5. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.

在通过授权法案之前，委员会应根据2016年4月1日至3日关于更好地制定法律的机构间协议中规定的原则，咨询每个成员国指定的专家。

6. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

一旦通过授权法案，委员会应同时向欧洲议会和理事会通报。

7. A delegated act adopted pursuant to Articles 2(10), 2(11), 18(3), 20(6) or 27(6) shall enter into

force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

根据第2(10)、2(11)、18(3)、20(6)或27(6)条通过的授权法案，只有在欧洲议会或理事会在该法案通知欧洲 议会和理事会后的两个月内没有表示反对，或在该期限届满前，欧洲议会和理事会都通知委员会它们不会反对的情况下，才能生效。该期限应根据欧洲议会或理事会的倡议延长两个月。

Article 29
Committee procedure
第29条
委员会程序

1. The Commission shall be assisted by the CBAM Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

委员会应得到CBAM委员会的协助。该委员会应是条例(EU) No 182/2011所指的委员会。

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

在提及本款时，应适用条例(EU) No 182/2011第5条。

CHAPTER VIII
REPORTING AND REVIEW
第八章
报告及审查

Article 30
Review and reporting by the Commission
第30条
委员会的审查和报告

1. The Commission, in consultation with relevant stakeholders, shall collect the information necessary with a view to extending the scope of this Regulation as indicated in and pursuant to paragraph 2, point (a), and to developing methods of calculating embedded emissions based on environmental footprint methods.

欧盟委员会应与利益相关者协商以收集必要的信息，以便按照第2款(a)点的规定扩大本条例的范围，并制定基于环境足迹方法计算隐含排放量的方法。

2. Before the end of the transitional period referred to in Article 32, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation.

在第32条所规定的过渡期结束之前，欧盟委员会应当向欧洲议会和理事会提交一份关于本条例

适用情况的报告。

The report shall contain an assessment of:

该报告应包括对以下方面的评估：

(a) the possibility to extend the scope to:

扩大到下列范围的可能性:

(i) embedded indirect emissions in the goods listed in Annex II;

附件二所列货物的内嵌间接排放;

(ii) embedded emissions in the transport of the goods listed in Annex I and transportation services;

附件一所列货物的运输和运输服务中的内嵌排放;

(iii) goods at risk of carbon leakage other than those listed in Annex I, and specifically organic chemicals and polymers;

除附件一所列货物外的有碳泄漏风险的货物，特别是有机化学品和聚合物;

(iv) other input materials (precursors) for the goods listed in Annex I;

附件一所列货物的其他生产原料(简单商品);

(b) the criteria to be used to identify goods to be included in the list in Annex I to this Regulation based on the sectors at risk of carbon leakage identified pursuant to Article 10b of Directive 2003/87/EC; that assessment shall be accompanied by a timetable ending in 2030 for the gradual inclusion of the goods within the scope of this Regulation, taking into account in particular the level of risk of their respective carbon leakage;

根据第2003/87/EC号指令第10b条确定的存在碳泄漏风险的行业，用于识别本条例附件一所列商品的标准；该评估应附有一份截止于2030年的时间表，以将商品逐步纳入本条例的范围，同时需考虑到其各自的碳泄漏风险水平;

(c) the technical requirements for calculating embedded emissions for other goods to be included in the list in Annex I;

计算将列入附件一清单的其他货物的内嵌排放量的技术要求;

(d) the progress made in international discussions regarding climate action;

关于气候行动的国际讨论取得的进展；

(e) the governance system, including the administrative costs;

治理体系，包括管理成本；

(f) the impact of this Regulation on goods listed in Annex I imported from developing countries with special interest to the least developed countries as identified by the United Nations (LDCs) and on the effects of the technical assistance given;

本条例对从发展中国家进口的附件一所列货物的影响，对联合国确定的最不发达国家(LDCs)有特殊利益的货物的影响，以及对所提供技术援助的影响;

(g) the methodology for the calculation of indirect emissions pursuant to Article 7(7) and point 4.3 of Annex IV.

根据附件四第7(7)条和第4.3条计算间接排放的方法。

3. At least one year before the end of the transitional period, the Commission shall present a report to the European Parliament and to the Council that identifies products further down the value chain of the goods listed in Annex I that it recommends to be considered for inclusion within the scope of this

Regulation. To that end, the Commission shall develop, in a timely manner, a methodology that should be based on relevance in terms of cumulated greenhouse gas emissions and risk of carbon leakage.

欧盟委员会应至少在过渡期结束前一年向欧洲议会和理事会提交一份报告，确定其建议考虑将附件一所列商品纳入本条例范围的价值链下游产品。为达成该目的，委员会应及时制定出以累积温室气体排放和碳泄漏风险的相关性为基础的方案。

4. The reports referred to in paragraphs 2 and 3 shall, where appropriate, be accompanied by a legislative proposal by the end of the transitional period, including a detailed impact assessment, in particular with a view to extending the scope of this Regulation on the basis of the conclusions drawn in those reports.

在适当的情况下，第2款和第3款提到的报告应在过渡期结束时附有立法建议，包括详细的影响评估以及根据这些报告得出的扩大本条例的范围结论的观点。

5. Every two years from the end of the transitional period, as part of its annual report to the European Parliament and to the Council pursuant to Article 10(5) of Directive 2003/87/EC, the Commission shall assess the effectiveness of the CBAM in addressing the carbon leakage risk of goods produced in the Union for export to third countries which do not apply the EU ETS or a similar carbon pricing mechanism. The report shall in particular assess the development of Union exports in CBAM sectors and the developments as regards trade flows and the embedded emissions of those goods on the global market. Where the report concludes that there is a risk of carbon leakage of goods produced in the Union for export to such third countries which do not apply the EU ETS or a similar carbon pricing mechanism, the Commission shall, where appropriate, present a legislative proposal to address that risk in a manner that complies with World Trade Organization law and that takes into account the decarbonisation of installations in the Union.

在渡期结束后，作为根据2003/87/EC号指令第10(5)条向欧洲议会和理事会提交的年度报告的一部分，欧盟委员会应每两年评估一次CBAM在解决欧盟生产的出口到未采用欧盟排放交易体系或类似碳定价机制的第三国的货物的碳泄漏风险方面的有效性。该报告应特别评估CBAM部门的联盟出口发展情况以及这些货物在全球市场上的贸易流量和隐含排放量方面的发展情况。如果报告得出结论认为，在欧盟生产的出口到未实施欧盟排放交易体系或类似碳定价机制的第三国的商品存在碳泄漏风险，委员会应酌情提出立法建议，并以符合世界贸易组织法律的方式和考虑到欧盟设施脱碳的情况下解决这一风险。

6. The Commission shall monitor the functioning of the CBAM with a view to evaluating the impacts and possible adjustments in its application.

委员会应监督国会预算管理的运作，以评估其应用中的影响和可能的调整。

Before 1 January 2028, as well as every two years thereafter, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation and functioning of the CBAM. The report shall contain at least the following:

在2028年1月1日之前以及之后每两年，欧盟委员会应向欧洲议会和理事会提交一份关于本条例适用情况和CBAM运作情况的报告。报告至少应包括下列内容:

(a) an assessment of the impact of the CBAM on:

评估CBAM对以下方面的影响：

(i) carbon leakage, including in relation to exports;

包括与出口有关的碳泄漏;

(ii) the sectors covered;

涵盖的行业;

(iii) internal market, economic and territorial impact throughout the Union;

对欧盟的内部市场、经济和领土影响;

(iv) inflation and the price of commodities;

通货膨胀和商品价格；

(v) the effect on industries using goods listed in Annex I;

对使用附件一所列货物的行业的影响；

(vi) international trade, including resource shuffling; and

国际贸易，包括资源重组；

(vii) LDCs;

最不发达国家

(b) an assessment of:

评估：

(i) the governance system, including an assessment of the implementation and administration of the authorisation of CBAM declarants by Member States;

包括成员国对CBAM申报者授权的实施和管理的评估的管理体系;

(ii) the scope of this Regulation;

本条例的范围；

(iii) practices of circumvention;

规避的做法；

(iv) the application of penalties in Member States;

成员国适用的惩罚；

(c) results of investigations and penalties imposed;

调查的结果和惩罚的施加；

(d) aggregated information on the emission intensity for each country of origin for the different goods listed in Annex I.

关于附件一所列不同商品的每个原产国排放强度的信息汇总。

7. Where an unforeseeable, exceptional and unprovoked event has occurred that is outside the control of one or more third countries subject to the CBAM, and that event has destructive consequences on the economic and industrial infrastructure of such country or countries concerned, the Commission shall assess the situation and submit to the European Parliament and to the Council a report, accompanied, where appropriate, by a legislative proposal, to amend this Regulation by setting out the necessary provisional measures to address those exceptional circumstances.

如果出现了超出了一个或多个受CBAM管制的第三国的控制，并对这些国家或有关国家的经济和工业基础设施造成破坏性后果的不可预见的、异常的和无端的事件发生，委员会应评估情况向欧洲议会和理事会提交一份报告并酌情附上立法建议。该报告应在修订本规例的同时说明处理该等特殊情况所需的临时措施。

8. From the end of the transitional period referred to in Article 32 of this Regulation, as part of the annual reporting pursuant to Article 41 of Regulation (EU) 2021/947 of the European Parliament and of the Council, the Commission shall evaluate and report on how the financing under that Regulation has contributed to the decarbonisation of the manufacturing industry in LDCs.

从本条例第32条所述的过渡期结束时起，作为根据欧洲议会和理事会第(EU) 2021/947条例第41条提交的年度报告的一部分，欧盟委员会应评估和报告该条例下的融资如何促进最不发达国家制造业的脱碳。

CHAPTER IX
COORDINATION WITH FREE ALLOCATION OF ALLOWANCES UNDER THE EU ETS
第九章
协调欧盟排放体系下的免费配额分配

Article 31
Free allocation of allowances under the EU ETS and obligation to surrender CBAM certificates
第31条
根据欧盟排放交易体系的免费分配配额和CBAM证书缴纳

1. The CBAM certificates to be surrendered in accordance with Article 22 of this Regulation shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I to this Regulation.

应根据本条例第22条对提交的CBAM证书进行调整，以反映根据2003/87/EC号指令第10a条向欧盟内生产本条例附件一所列货物的设施免费分配欧盟排放交易体系配额的程度。

2. The Commission is empowered to adopt implementing acts laying down detailed rules for the calculation of the adjustment as referred to in paragraph 1 of this Article. Such detailed rules shall be elaborated by reference to the principles applied in the EU ETS for the free allocation of allowances to installations producing, within the Union, the goods listed in Annex I, taking account of the different benchmarks used in the EU ETS for free allocation with a view to combining those benchmarks into corresponding values for the goods concerned, and taking into account relevant input materials (precursors). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权通过实施法令以制定本条第1款所述调整计算的详细规则。此类详细规则应参照欧盟排放交易体系对在欧盟境内生产附件一所列商品的设施免费分配配额所适用的原则，同时考虑到欧盟排放交易体系中用于免费分配配额的不同基准，以及考虑到相关的投入材料(简单商品)，以便将这些基准合并得出该商品的相应价值。法令的实施需按照第29条第2款规定的审查程序通过。

CHAPTER X
TRANSITIONAL PROVISIONS
第十章
过渡规定

Article 32
Scope of the transitional period
第32条
过渡期的范围

During the transitional period from 1 October 2023 until 31 December 2025, the obligations of the importer under this Regulation shall be limited to the reporting obligations set out in Articles 33, 34 and 35 of this Regulation. Where the importer is established in a Member State and appoints an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, and where the indirect customs representative so agrees, the reporting obligations shall apply to such indirect customs representative. Where the importer is not established in a Member State, the reporting obligations shall apply to the indirect customs representative.

在2023年10月1日至2025年12月31日的过渡期内，进口商在本条例下的义务仅限于本条例第33条、第34条和第35条规定的报告义务。如果进口商在成员国设立，并根据条例(EU) No 952/2013第18条指定了间接海关代表并征得其同意，则报告义务应适用于该间接海关代表。如果进口商不在成员国设立机构，则报告义务应适用于间接海关代表。

Article 33
Importation of goods
第33条
商品进口

1. The customs authorities shall inform the importer or, in the situations covered by Article 32, the indirect customs representative of the reporting obligation referred to in Article 35 no later than at the moment of the release of goods for free circulation.

海关当局应于货物放行自由流通前将第三十五条规定的报告义务通知进口商，或者在第32条规定的情况下通知间接海关代表。

2. The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 or by electronic means of data transmission, communicate to the Commission information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the customs declarant and of the importer, the eight-digit CN code, the quantity, the country of origin, the date of the customs declaration and the customs procedure.

海关当局应定期自动，特别是通过根据条例(EU) No 952/2013第56(5)条所建立的监督机制或通过电子数据传输方式，向欧盟委员会通报进口货物的信息，包括由外向加工程序生产的加工产品。该信息应包括报关人及进口商的EORI编号，八位数CN代码，商品数量，原产国，报关日期及海关程序。

3. The Commission shall communicate the information referred to in paragraph 2 to the competent authorities of the Member States where the customs declarant and, where applicable, the importer are established.

欧盟委员会应将第2款所述的信息传达给设立报关员和进口商的成员国主管部门(如适用)。

Article 34
Reporting obligation for certain customs procedures
第34条
特定海关程序的申报义务

1. Where processed products resulting from the inward processing procedure as referred to in Article 256 of Regulation (EU) No 952/2013 are imported, the reporting obligation referred to in Article 35 of this Regulation shall include the information on the goods that were placed under the inward processing procedure and resulted in the imported processed products, even if the processed products are not listed in Annex I to this Regulation. This paragraph shall also apply where the processed products resulting from the inward processing procedure are returned goods as referred to in Article 205 of Regulation (EU) No 952/2013.

如果进口了条例(EU) No 952/2013第256条所述的内向加工程序产生的加工产品，则本条例第35条所述的报告义务应包括通过内向加工程序生产的加工产品进口的货物信息，即使该加工产品未列在本条例附件I中。本款也应适用于内向加工程序产生的加工产品是条例(EU) No 952/2013第205条所述的退货商品。

2. The reporting obligation referred to in Article 35 of this Regulation shall not apply to the import of:

本条例第35条所称报告义务不适用于下列物品的进口:

(a) processed products resulting from the outward processing procedure as referred to in Article 259 of Regulation (EU) No 952/2013;

条例(EU) No 952/2013第259条所述的外向加工程序生产的加工产品;

(b) goods qualifying as returned goods in accordance with Article 203 of Regulation (EU) No 952/2013.

符合条例(EU) No 952/2013第203条规定的退货商品。

Article 35
Reporting obligation
第35条
报告的义务

1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.

在第32条所涵盖的情况下的进口商或间接海关代表应在一年的特定季度进口货物，且在不迟于该季度结束后一个月内向委员会提交一份该季度进口货物信息的报告("CBAM报告")。

2. The CBAM report shall include the following information:

CBAM报告应包括以下信息：

(a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;

为原产国生产该货物的每个设施规定的每类货物的总数量，以电力的兆瓦时和其他货物的吨数表示;

(b) the actual total embedded emissions, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or for other goods in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;

以每兆瓦时电力的CO_2e排放量吨或其他货物的实际内嵌排放量计算出的实际总内嵌排放量，该计算需按照附件四所列方法进行;

(c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;

根据第7款所述实施细则计算的间接排放总量;

(d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

进口商品所含排放在原产国应支付的碳价，同时考虑到可获得的回扣或其他形式的补偿。

3. The Commission shall periodically communicate to the relevant competent authorities a list of those importers or indirect customs representatives established in the Member State, including the corresponding justifications, which it has reasons to believe have failed to comply with the obligation to submit a CBAM report in accordance with paragraph 1.

欧盟委员会应定期向有关主管部门通报其认为未履行根据第1款提交CBAM报告义务的进口商或在成员国设立的间接海关代表的清单，包括相应的理由。

4. Where the Commission considers that a CBAM report is incomplete or incorrect, it shall communicate to the competent authority of the Member State where the importer is established or, in the situations covered by Article 32, the indirect customs representative is established, the additional information it considers necessary to complete or correct that report. Such information shall be provided for indicative purposes and without prejudice to the definitive appreciation by that competent authority. That competent authority shall initiate the correction procedure and notify the importer or, in the situations covered by Article 32, the indirect customs representative of the additional information necessary to correct that report. Where appropriate, that importer or that indirect customs representative shall submit a corrected report to the competent authority concerned and to the Commission.

如果欧盟委员会认为CBAM报告不完整或不正确，则应向设立进口商或在第32条所涵盖的情况下设立间接海关代表的成员国主管部门通报其认为必要的补充信息，以完成或纠正该报告。此类信息的提供应用于指示性目的，且不影响主管部门的最终评价。该主管机关应启动纠正程序并通知进口商，或者在第32条规定的情况下将纠正该报告所需的补充信息通知间接海关代表。在适当情况下，该进口商或间接海关代表应向有关主管部门和委员会提交一份更正的报告。

5. Where the competent authority of the Member State referred to in paragraph 4 of this Article initiates a correction procedure, including in consideration of information received in accordance with paragraph 4 of this Article, and determines that the importer or, where applicable in accordance with Article 32, the indirect customs representative has not taken the necessary steps to correct the CBAM report, or where the competent authority concerned determines, including in consideration of information received in accordance with paragraph 3 of this Article, that the importer or, where applicable in accordance with Article 32, the indirect customs representative has failed to comply with the obligation to submit a CBAM report in accordance with paragraph 1 of this Article, that competent authority shall impose an effective, proportionate and dissuasive penalty on the importer or, where applicable in accordance with Article 32, the

indirect customs representative. To that end, the competent authority shall notify the importer or, where applicable in accordance with Article 32, the indirect customs representative and inform the Commission, of the following:

如本条第4款所述成员国主管部门在考虑到收到信息的情况下启动纠正程序，并确定进口商或间接海关代表未采取必要步骤纠正CBAM报告、或未履行根据本条第1款提交CBAM报告的义务，主管部门应对进口商施加有效、相称和劝阻性的处罚。为达成该目的，主管部门应将下列事项通知进口商或间接海关代表，并通知委员会:

(a) the conclusion, and reasons for that conclusion, that the importer or, where applicable in accordance with Article 32, the indirect customs representative has failed to comply with the obligation of submitting a report for a given quarter or to take the necessary steps to correct the report;

关于进口商或间接海关代表（依照第32条）未履行就某一特定季度提交报告的义务或未采取必要步骤纠正该报告的结论及其理由;

(b) the amount of the penalty imposed on the importer or, where applicable in accordance with Article 32, the indirect customs representative;

对进口者或者间接海关代表（依照第32条）处以的罚款数额;

(c) the date from which the penalty is due;

罚金到期日;

(d) the action that the importer or, where applicable in accordance with Article 32, the indirect customs representative is to take to pay the penalty; and

进口商或间接海关代表（依照第32条）为支付罚款而采取的行动；

(e) the right of the importer or, where applicable in accordance with Article 32, the indirect customs representative to appeal.

进口商或间接海关代表（依照第32条）上诉的权利。

6. Where the competent authority, after receiving the information from the Commission under this Article, decides not to take any action, the competent authority shall inform the Commission accordingly.

如果主管部门在收到委员会根据本条提供的信息后决定不采取任何行动，主管部门应相应通知委员会。

7. The Commission is empowered to adopt implementing acts concerning:

委员会有权通过关于以下方面的执行法令：

(a) the information to be reported, the means and format for that reporting, including detailed information per country of origin and type of goods to support the totals referred to in paragraph 2, points (a), (b) and (c), and examples of any relevant rebate or other form of compensation available as referred to in paragraph 2, point (d);

应报告的资料、报告的方法和格式，包括支持第2款(a)、(b)和(c)点所述总数的每个原产国和货物类型的详细资料，以及第2款(d)点所述的相关回扣或其他形式补偿的例子；

(b) the indicative range of penalties to be imposed pursuant to paragraph 5 and the criteria to take into account for determining the actual amount, including the gravity and duration of the failure to report;

根据第5款施加的指示性处罚幅度，以及在确定实际数额时所考虑的标准，包括未报告的严重程度和持续时间；

(c) detailed rules on the conversion of the yearly average carbon price due referred to in paragraph 2, point (d), expressed in foreign currency into euro at the yearly average exchange rate;

将第2款(d)点所述，以外币表示的年平均碳价按年平均汇率换算为欧元的详细规则；

(d) detailed rules on the elements of the calculation methods set out in Annex IV, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail; and

关于附件四所载计算方法要素的详细规则，包括确定生产过程的系统边界、排放因素、实际排放的设施特定值及其各自在个别货物上的应用。该规则还应制定能够确保数据可靠性的方法，包括其详细程度；

(e) the means and format for the reporting requirements for indirect emissions in imported goods; that format shall include the quantity of electricity used for the production of the goods listed in Annex I, as well as the country of origin, generation source and emission factors related to that electricity.

进口货物间接排放报告要求的方式和格式，该格式应包括用于生产附件一所列货物的电量，以及与该电量有关的原产国、发电来源和排放系数。

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation. They shall apply for goods imported during the transitional period referred to in Article 32 of this Regulation and shall build upon existing legislation for installations that fall within the scope of Directive 2003/87/EC.

实施细则应按照本条例第29（2）条所述的审查程序通过，并应以2003/87/EC号指令范围内的现有设施立法为基础使其适用于本条例第32条所述过渡期内的进口货物。

CHAPTER XI
FINAL PROVISIONS
第十一章
最终条款

Article 36
Entry into force
第36条
生效

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

本条例自其在欧盟官方公报上公布之日起生效。

2. It shall apply from 1 October 2023. However:

自2023年10月1日起生效，但:

(a) Articles 5, 10, 14, 16 and 17 shall apply from 31 December 2024;

第5条、第10条、第14条、第16条和第17条自2024年12月31日起适用;

(b) Article 2(2) and Articles 4, 6 to 9, 15 and 19, Article 20(1), (3), (4) and (5), Articles 21 to 27 and 31 shall apply from 1 January 2026.

第2条第2款和第4条、第6条至第9条、第15条和第19条、第20条第1款、第3条、第4条和第5条、第21条至第27条和第31条自2026年1月1日起适用。

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

本条例整体具有约束力，并直接适用于所有成员国。

Done at Strasbourg, 10 May 2023.

斯特拉斯堡，2023.5.10

For the European Parliament The President
欧洲议会主席
R. METSOLA

For the Council The President
代表理事会主席
J. ROSWALL

ANNEX I
List of goods and greenhouse gases
附件一
商品和温室气体清单

1. For the purpose of the identification of goods, this Regulation shall apply to goods listed in the following sectors currently falling under the combined nomenclature ('CN') codes listed below, and shall be those of Council Regulation (EEC) No 2658/87.

出于对辨明商品的考虑，本规定适用于下表中列在综合术语（'CN'）代码之下的领域的商品，以及列在理事会条例（EEC）第2658/87号（[1]）的商品。

2. For the purposes of this Regulation, the greenhouse gases relating to goods referred in point 1, shall be those set out in the following table for the goods concerned.

为了达到本规定的目的，与第一点提及商品有关的温室气体应为下表中所列出的气体。

Cement 水泥

CN code CN代码	**Greenhouse gas 温室气体**
2507 00 80 – Other kaolinic clays 其他高岭土	Carbon dioxide 二氧化碳
2523 10 00 – Cement clinkers水泥熟料	Carbon dioxide 二氧化碳
2523 21 00 – White Portland cement, whether or not artificially coloured 白水泥，不论是否人工着色	Carbon dioxide二氧化碳
2523 29 00 – Other Portland cement 其他	Carbon dioxide 二氧化碳
2523 30 00 – Aluminous cement 矾土水泥	Carbon dioxide二氧化碳
2523 90 00 – Other hydraulic cements其他水凝水泥	Carbon dioxide二氧化碳

Electricity 电力

CN code CN代码	**Greenhouse gas 温室气体**
2716 00 00 – Electrical energy 电力（选择性品目）	Carbon dioxide 二氧化碳

Fertilisers 化肥

CN code CN代码	**Greenhouse gas 温室气体**
2808 00 00 – Nitric acid; sulphonitric acids硝酸，磺硝酸	Carbon dioxide and nitrous oxide二氧化碳和一氧化二氮
2814 – Ammonia, anhydrous or in aqueous solution 氨及氨水	Carbon dioxide 二氧化碳
2834 21 00 - Nitrates of potassium 硝酸钾	Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮
3102 – Mineral or chemical fertilisers, nitrogenous 矿物氮肥及化学氮肥	Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮
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 - Except: 3105 60 00 – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium 含氮、磷、钾中两种或三种肥效元素的矿物肥料或化	Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮

学肥料；其他肥料；制成片及类似形状或每包毛重不超过10千克的本章各项货品 - 除了：3105 60 00 -含磷、钾两种肥效元素的矿物肥料或化学肥料	

Iron and Steel铁和钢

CN code CN 代码	Greenhouse gas 温室气体
72 – Iron and steel - 铁和钢 Except: 除了： 7202 2 – Ferro-silicon 硅铁 7202 30 00 – Ferro-silico-manganese 硅锰铁 7202 50 00 – Ferro-silico-chromium 硅铬铁 7202 70 00 – Ferro-molybdenum 钼铁 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten钨铁及硅钨铁 7202 91 00 – Ferro-titanium and ferro-silico-titanium 钛铁及硅钛铁 7202 92 00 – Ferro-niobium 铌铁 7202 99 – Other: 其他： 7202 99 10 – Ferro-phosphorus 磷铁 7202 99 30 – Ferro-silico-magnesium 硅质镁铁 7202 99 80 – Other: 其他： 7204 – Ferrous waste and scrap; remelting scrap ingots and steel 钢铁废碎料；供再熔的碎料钢铁锭	Carbon dioxide 二氧化碳
2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites 铁矿砂及其精矿，但焙烧黄铁矿除外	Carbon dioxide 二氧化碳
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 钢铁板桩，不论是否钻孔、打眼或组装；焊接的钢铁角材、型材及异型材	Carbon dioxide 二氧化碳
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 7302 - 铁道及电车道铺轨用钢铁材料（钢轨、护轨、齿轨、道岔尖轨、辙叉、尖轨拉杆及其他叉道段体、轨枕、鱼尾板、轨座、轨座楔、钢轨垫板、钢轨夹、底	Carbon dioxide 二氧化碳

板、固定板及其他专门用于连接或加固路轨的材料）。	
7303 00 – Tubes, pipes and hollow profiles, of cast iron 7303 00 - 铸铁管及空心异型材	Carbon dioxide 二氧化碳
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel 7304 – 无缝钢铁管及空心异型材（铸铁的除外）(+)	Carbon dioxide 二氧化碳
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 其他圆形截面钢铁管（例如，焊、铆及用类似方法接合的管），外径超过406.4毫米(+)。	Carbon dioxide 二氧化碳
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel 其他钢铁管及空心异型材（例如，辊缝、焊、铆及类似方法接合的）(+)	Carbon dioxide 二氧化碳
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel 钢铁管子附件（例如，接头、肘管、管套）	Carbon dioxide 二氧化碳
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 钢铁结构体（品目94.06的活动房屋除外）及其部件（例如，桥梁及桥梁体段、闸门、塔楼、格构杆、屋顶、屋顶框架、门窗及其框架、门槛、百叶窗、栏杆、支柱及立柱）；上述结构体用的已加工钢铁板、杆、角材、型材、异型材、管子及类似品(+)	Carbon dioxide 二氧化碳
7309 00 – 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 盛装物料用的钢铁囤、柜、罐、桶及类似容器（装压缩气体或液化气体的除外），容积超过300升，不论是否衬里或隔热，但无机械或热力装置	Carbon dioxide 二氧化碳
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 盛装物料用的钢铁柜、桶、罐、听、盒及类似容器（装压缩气体或液化气体的除外），容积不超过300升，不论是否衬里或隔热，但无机械或热力装置	Carbon dioxide 二氧化碳

7311 00 – Containers for compressed or liquefied gas, of iron or steel 装压缩气体或液化气体用的钢铁容器	Carbon dioxide 二氧化碳
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel 钢铁制的螺钉、螺栓、螺母、方头螺钉、钩头螺钉、铆钉、销、开尾销、垫圈（包括弹簧垫圈）及类似品(+)	Carbon dioxide 二氧化碳
7326 – Other articles of iron or steel 其他钢铁制品	Carbon dioxide 二氧化碳

Aluminium铝

CN code CN代码	**Greenhouse gas 温室气体**
7601 – Unwrought aluminium 未经锻造的铝	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7603 – Aluminium powders and flakes 铝粉和铝薄片	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7604 – Aluminium bars, rods and profiles 铝棒、铝杆和型材	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7605 – Aluminium wire 铝线	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm 铝厚板、铝薄板和铝带材	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm 厚度（不包括任何背衬）不超过0.2毫米的铝箔（无论是否印刷或是否以纸、纸板、塑料或类似衬背衬材料为背衬）	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7608 – Aluminium tubes and pipes 铝制管子和管道	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) 铝管材或铝管件	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
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 铝制构筑物(不包括品目9406的预制构筑物)和构筑物部件(例如桥梁和桥段、塔、格栅桅杆、屋顶、屋面框架、门窗及其框架和门框、栏杆、柱子);结构用铝板、铝棒、铝型材、铝管等	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7611 00 00 – 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	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳

mechanical or thermal equipment 容量超过300升的铝制储罐、储罐、大缸及类似容器，用于任何材料(压缩气体或液化气体除外)，不论是否内衬或隔热，但未安装机械或热力设备	
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 容量不超过300升的铝桶、桶、罐、盒及类似容器(包括刚性或可折叠管状容器)，装任何材料(压缩气体或液化气体除外)，不论是否有内衬或隔热，但未安装机械或热力设备	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7613 00 00 – Aluminium containers for compressed or liquefied gas 用于压缩气体或液化气体的铝容器	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated 非电绝缘铝制绞合电线、电缆、编结带及类似物	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7616 – Other articles of aluminium 其他铝制品	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳

Chemicals化学制品

CN code CN 代码	**Greenhouse gas 温室气体**
2804 10 000 – Hydrogen 氢	Carbon dioxide二氧化碳

ANNEX II

List of goods for which only direct emissions are to be taken into account, pursuant to Article 7(1)

附件二

根据第7(1)条只考虑直接排放的货物清单

Iron and Steel铁和钢

CN code CN 代码	**Greenhouse gas 温室气体**
72 – Iron and steel - 铁和钢 Except: 除了： 7202 2 – Ferro-silicon 硅铁 7202 30 00 – Ferro-silico-manganese 硅锰铁 7202 50 00 – Ferro-silico-chromium 硅铬铁 7202 70 00 – Ferro-molybdenum 钼铁 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten钨铁及硅钨铁 7202 91 00 – Ferro-titanium and ferro-silico-titanium 钛铁及硅钛铁 7202 92 00 – Ferro-niobium 铌铁 7202 99 – Other: 其他： 7202 99 10 – Ferro-phosphorus 磷铁 7202 99 30 – Ferro-silico-magnesium 硅质镁铁 7202 99 80 – Other: 其他： 7204 – Ferrous waste and scrap; remelting scrap ingots and steel 黑色金属废料和碎屑；重熔废钢锭和钢材	Carbon dioxide 二氧化碳
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 铁制或钢制的板桩，无论是否钻孔、冲孔或由组装元件制成；铁或钢的焊接角材、型材和部件	Carbon dioxide 二氧化碳
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 铁制或钢制的铁路或电车轨道建筑材料，如下：钢轨、护轨和齿轨、开关刀片、道岔辙叉、点杆/道岔导管和其他道岔部件、枕木（轨枕）、鱼尾板、椅子、椅子楔子、底板、轨道夹、床板、拉杆和其他专门用于连接或固定钢轨的材料。	Carbon dioxide 二氧化碳
7303 00 – Tubes, pipes and hollow profiles, of cast iron 铸铁的管子、管道和空心型材	Carbon dioxide 二氧化碳
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel 铁制（非铸铁）或钢制的无缝的管材和空心型材	Carbon dioxide 二氧化碳
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 其他具有圆形截面的、外径超过406.4毫米的铁制或钢制的管材（比如焊接、铆接及其类似的固定技术的）。	Carbon dioxide 二氧化碳

7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel 其他制或钢制的管子、管道和空心型材（比如开缝、焊接、铆接及其类似的固定技术的）	Carbon dioxide 二氧化碳
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel 铁制或钢制的管子或管道的配件（例如，接头、弯头、套筒）。	Carbon dioxide 二氧化碳
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 铁制或钢制的大型建筑（不包括9406条目里的预制建筑）及其部件（例如，桥梁及桥段、闸门、塔、格型杆 、屋顶、屋顶框架、门及门框、窗户及其窗框、门槛、百叶窗、栏杆、支柱和柱子）；大型建筑备用的铁制或钢制的板、棒、角材、型材和部件等诸如此类的东西	Carbon dioxide 二氧化碳
7309 00 – 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 容量超过300升的铁制或钢制的的未安装机械或热力设备的贮水池、罐子、大桶和类似的用于盛装任意材料（压缩气体或液化气体除外）的容器，无论其是否有内衬或隔热层	Carbon dioxide 二氧化碳
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 容量不超过300升的铁制或钢制的未安装机械或热力设备的缸、桶、鼓状容器、罐、箱子及类似的用于盛装任意材料（压缩气体或液化气体除外）的容器，无论其是否有内衬或隔热层	Carbon dioxide 二氧化碳
7311 00 – Containers for compressed or liquefied gas, of iron or steel 铁制或钢制的用于盛装压缩气体或液化气体的容器	Carbon dioxide 二氧化碳
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel 铁或钢制螺丝、螺栓、螺帽、凹形螺丝、螺丝钩、铆钉、开孔销、垫圈(包括弹簧垫圈)及类似物品	Carbon dioxide 二氧化碳
7326 – Other articles of iron or steel 其他钢铁制品	Carbon dioxide 二氧化碳

Aluminium铝

CN code CN代码	**Greenhouse gas 温室气体**
7601 – Unwrought aluminium 未经锻造的铝	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7603 – Aluminium powders and flakes 铝粉和铝薄片	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7604 – Aluminium bars, rods and profiles 铝棒、铝杆和型材	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7605 – Aluminium wire 铝线	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm 铝厚板、铝薄板和铝带材	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳

7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm 厚度（不包括任何背衬）不超过0.2毫米的铝箔（无论是否印刷或是否以纸、纸板、塑料或类似衬背衬材料为背衬）。	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7608 – Aluminium tubes and pipes 铝制管子和管道	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) 铝管材或铝管件	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
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 铝制构筑物(不包括品目9406的预制构筑物)和构筑物部件(例如桥梁和桥段、塔、格栅桅杆、屋顶、屋面框架、门窗及其框架和门框、栏杆、柱子);结构用铝板、铝棒、铝型材、铝管等	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7611 00 00 – 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 容量超过300升的铝制储罐、储罐、大缸及类似容器，用于任何材料(压缩气体或液化气体除外)，不论是否内衬或隔热，但未安装机械或热力设备	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
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 容量不超过300升的铝桶、桶、罐、盒及类似容器(包括刚性或可折叠管状容器)，装任何材料(压缩气体或液化气体除外)，不论是否有内衬或隔热，但未安装机械或热力设备	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7613 00 00 – Aluminium containers for compressed or liquefied gas 用于压缩气体或液化气体的铝容器	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated 非电绝缘铝制绞合电线、电缆、编结带及类似物	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳
7616 – Other articles of aluminium 其他铝制品	Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳

Chemicals化学制品

CN code CN 代码	Greenhouse gas 温室气体
2804 10 000 – Hydrogen 氢	Carbon dioxide二氧化碳

ANNEX III
Third countries and territories outside the scope of this Regulation for the purpose of Article 2
附件三
不适用本条例第二条规定的第三国家和地区

1.THIRD COUNTRIES AND TERRITORIES OUTSIDE THE SCOPE OF THIS REGULATION

不适用本规定的第三国家和地区

This Regulation shall not apply to goods originating in the following countries:

本规定不适用于原产于下列国家的货物。

- Iceland 冰岛
- Liechtenstein 列支敦士登
- Norway 挪威
- Switzerland 瑞士

This Regulation shall not apply to goods originating in the following territories:

本规定不适用于原产于下列地区的货物。

- Büsingen 比辛根
- Heligoland 黑尔戈兰岛
- Livigno 利维尼奥
- Ceuta 休达
- Melilla 梅利利亚

2.THIRD COUNTRIES AND TERRITORIES OUTSIDE THE SCOPE OF THIS REGULATION WITH REGARD TO THE IMPORTATION OF ELECTRICITY INTO CUSTOMS TERRITORY OF THE UNION

涉及到欧盟关税区进口电能的，不适用本规定的第三国家和地区

[Third countries or territories to be added or removed by the Commission pursuant to Article 2(11).]

[由委员会根据第2条第11款增加或删除的第三国家或地区。]

ANNEX IV
Methods for calculating embedded emissions for the purpose of Article 7
附件四
为达成第7条目的所使用的计算内嵌排放量的方法

1.DEFINITIONS 定义

For the purposes of this Annex and Annex V and VI, the following definitions apply:

为了达到本附件、附件五和附件六的目的，我们采用以下定义：

(a) 'simple goods' means goods produced in a production process requiring exclusively input materials and fuels having zero embedded emissions;

"简单商品"指只需要用内嵌排放为零的的材料和燃料来生产的商品。

(b) 'complex goods' means goods requiring the input of other simple goods in its production process;

"复杂商品"指在其生产过程中需要加入其他简单商品的产品。

(c) 'specific embedded emissions' means the embedded emissions of one tonne of goods, expressed as tonnes of CO_2e emissions per tonne of goods;

"特定内嵌排放量"（specific embedded emissions）指一吨货物的内嵌排放量，单位为CO_2e排放吨数/每吨商品。

(d) 'CO_2 emission factor', means the weighted average of the CO_2 intensity of electricity produced from fossil fuels in a geographic area. The CO_2 emission factor is the result of the division of the CO_2 emission data of the energy sector divided by the gross electricity generation based on fossil fuels. It is expressed in tonne of CO_2 per megawatt-hour;

"CO_2 排放因子"指在一个地理区域内用化石燃料生产的电力的CO_2 强度的加权平均值。CO_2 排放因子是由能源部门的CO_2 排放数据除以基于化石燃料的总发电量的结果。它的单位为CO_2 吨数/每兆瓦时。

(e) 'emission factor for electricity' means the default value, expressed in CO2e, representing the emission intensity of electricity consumed in production of goods;

"电力排放系数"是以CO_2e表示的缺省值，代表商品生产中消耗电力的排放强度;

(f) 'power purchase agreement' means a contract under which a person agrees to purchase electricity directly from an electricity producer;

"购电协议"指一个人同意直接从发电商那里购买电力的合同。

(g) 'transmission system operator' means an operator as defined in Article 2(35) of Directive (EU) 2019/944 of the European Parliament and of the Council .

"传输系统运营商"是指欧洲议会和理事会第2019/944号指令（[2]）2（35）条中定义的运营商。

2.DETERMINATION OF ACTUAL EMBEDDED EMISSIONS FOR SIMPLE GOODS

简单商品的实际内嵌排放量的计算方法

For determining the specific actual embedded emissions of simple goods produced in a given installation, both direct and indirect emissions shall be accounted for. For this purpose, the following equation is to be applied:

对于计算在某一设备中生产的简单商品的特定的实际内嵌排放量，我们需要考虑直接排放量和间接排放量，所以应采用以下公式：

$$SEE_g = \frac{AttrEm_g}{AL_g}$$

Where:

SEE_g	are the specific embedded emissions of goods g, in terms of CO_2e per tonne;
$AttrEm_g$	are the attributed emissions of goods g, and
AL_g	is the activity level of the goods, being the quantity of the goods produced in the reporting period in that installation.

其中：

SEE_g	是商品g的实际内嵌排放量，其单位为CO_2e/每吨
$AttrEm_g$	是商品g的归属排放量（Attributed emissions），
AL_g	是商品的活跃水平（The activity level），即报告期内该设备所生产的商品数量。

'Attributed emissions' mean the part of the installation's emissions during the reporting period that are caused by the production process resulting in goods g when applying the system boundaries of the process defined by the implementing acts adopted pursuant to Article 7(7). The attributed emissions shall be calculated using the following equation:

"归属排放量"是指，在根据第7(7)条通过的实施法案所界定的工艺系统边界下，该设备在报告期内生产商品g所产生的排放量。归属排放量的计算公式如下：

$$AttrEm_g = DirEm + IndirEm$$

Where:

DirEm	are the direct emissions, resulting from the production process, expressed in tonnes of CO_2e, within the system boundaries referred to in the implementing act pursuant to Article 7(7), and
IndirEm	are the indirect emissions resulting from the production of electricity consumed in the production processes of goods, expressed in tonnes of CO_2e, within the system boundaries referred to in the implementing act adopted pursuant to Article 7(7).

其中：

DirEm	是依据第7(7)条通过的实施法案所述的系统边界内，生产过程产生的直接排放量，以CO_2e的吨数来表示。
IndirEm	是指在根据第7(7)条通过的实施法案所述的系统边界内，在商品生产过程中消耗的电力生产所产生的间接排放，以CO_2e的吨数来表示。

3.DETERMINATION OF ACTUAL EMBEDDED EMISSIONS FOR COMPLEX GOODS

复杂商品的实际内嵌排放量的计算方法

For determining the specific actual embedded emissions of complex goods produced in a given installation, only direct emissions will accounted for. In this case, the following equation is to be applied:

对于在某一设备中生产的复杂商品的特定的实际内嵌排放量，我们只考虑它的直接排放量，所以应采用以下公式进行计算：

$$SEE_g = \frac{AttrEm_g + EE_{InpMat}}{AL_g}$$

Where:

$AttrEm_g$ are the attributed emissions of goods g;

AL_g is the activity level of the goods, being the quantity of goods produced in the reporting period in that installation, and

EE_{InpMat} are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials (precursors) listed as relevant to the system boundaries of the production process as specified in the implementing act adopted pursuant to Article 7(7) are to be considered. The relevant EE_{InpMat} are calculated as follows:

其中:

$AttrEm_g$ 是商品g的归属排放量;

AL_g 是商品的活跃水平，即报告期内该设备所生产的商品数量,

EE_{InpMat} 是生产过程中消耗的原材料（简单商品）的内涵排放。此处我们只考虑与依据第7（7）条通过的实施法案中规定的生产过程的系统边界相关的原材料（简单商品）。相关的EE_{InpMa}计算方法如下：

$$EE_{ImpMat} = \sum_{i=1}^{n} M_i \cdot SEE_i$$

Where:

M_i is the mass of input material (precursor) i used in the production process, and

SEE_i are the specific embedded emissions for the input material (precursor) i. For SEE_i the operator of the installation shall use the value of emissions resulting from the installation where the input material (precursor) was produced, provided that that installation's data can be adequately measured.

其中：

M_i 为生产过程中使用的原材料i的质量，

SEE_i 为这个原材料（简单商品）的实际内嵌排放量。对于SEE_i，如果生产原材料（简单商品）的设备的排放数据可以被准确测量，那么这个设备的主人应该采用这个设备所产生的排放值。

4.DETERMINATION OF DEFAULT VALUES REFERRED IN ARTICLES 7(2) AND (3)

关于第 7(2)条 和第7(3)条所提到的缺省值的定义

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to determine the relevant default values for each type of goods listed in Annex I. Default values shall be determined based on the best available data. Best available data shall be based on reliable and publicly available information. Default values shall be revised periodically through the implementing acts adopted pursuant to Article 7(7) based on the most up-to-date and reliable information, including on the basis of information provided by a third country or group of third countries.

考虑到确定缺省值的目的，只能使用实际值来确定隐含排放量。在没有实际数据的情况下，可以使用文献值。欧盟委员会应在收集附件一所列的每种商品的相关缺省值之前，公布关于校正被用作工艺输入的废气或温室气体的方法指南。缺省值应根据可获得的最佳数据确定。可获得的最佳数据应以可靠和可公开获得的信息为基础。委员会还应定期依据最新、最可靠的信息（包括第三国或第三国集团提供的信息）、以第7（7）条提到的实施法案的形式，来修订这些缺省值。

4.1 Default values referred in Article 7(2) 第 7(2)条 的缺省值

When actual emissions cannot be adequately determined by the authorised CBAM declarant, default values shall be used. Those values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a proportionately designed mark-up. This mark-up shall be determined in the implementing acts adopted pursuant to Article 7(7) and shall be set at an appropriate level to ensure the environmental integrity of the CBAM, building on the most up-to-date and reliable information, including on the basis of information gathered during the transitional period. When reliable data for the exporting country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the X % worst performing EU ETS installations for that type of goods. The value of X shall be determined in the implementing acts adopted pursuant to Article 7(7) and shall be set at an appropriate level to ensure the environmental integrity of the CBAM, building on the most up-to-date and reliable information, including on the basis of information gathered during the transitional period.

当获授权的CBAM申报人无法充分确定实际排放量时，则应使用缺省值。这些值应按每个出口国和附件一所列每种货物(电力除外)的平均排放强度设定，并按设计的比例加价增加。这一加价应在根据第7(7)条通过的实施法案中确定，并应以最新可靠的以及过渡期间收集的信息为基础将其设定在适当的水平，以确保CBAM的环境完整性。当出口国的可靠数据无法应用于某类货物时，缺省值应基于X %表现最差的EU ETS设施对该类货物的平均排放强度。X的数值应在根据第7(7)条通过的实施法案中确定，并应根据最新可靠的以及过渡期间收集的信息将其设定在适当的水平，以确保CBAM的环境完整性。

4.2 Default values for imported electricity in Article 7(3) 第7（3）条中进口电力的缺省值

Default values for imported electricity shall be determined based on either specific default values for a third country, group of third countries or region within a third country, or if those values are not available, on EU default values for similar electricity production in the EU, according to point 4.2.2.

Where the electricity is produced in a third country, group of third countries or region within a third country, and transits through third countries, groups of third countries, regions within a third country or Member States with the purpose of being imported into the Union, the default values to be used are those from the third country, group of third countries or region within a third country where the electricity was

produced.

进口电力的缺省值应依据第三国、第三国集团或者第三国内部地区的缺省值来确定，如果无法获取这些数值，则应依据第4.2.2点提到的欧盟对欧盟类似电力生产的缺省值来确定。

如果电力是在第三国、第三国组或第三国境内的地区生产的，并通过第三国、第三国组、第三国境内的地区或成员国过境，目的是进口到欧盟，则使用的缺省值是发电的第三国、第三国组或第三国境内的地区的值。

4.2.1 Specific default values for a third country, group of third countries or region within a third country 第三国、第三国集团、第三国内部地区的特定缺省值

Specific default values shall be set at the CO2 emission factor in the third country, group of third countries or region within a third country, based on the best data available to the Commission.

应根据委员会可获得的最佳数据，对第三国、第三国集团或第三国境内区域的二氧化碳排放系数设定具体缺省值。

4.2.2 Alternative default values可选缺省值

Where a specific default value is not available for a third country, a group of third countries, or a region within a third country, the alternative default value for electricity shall be set at the CO2 emission factor in the Union.

Where it can be demonstrated, on the basis of reliable data, that the CO2 emission factor in a third country, a group of third countries or a region within a third country is lower than the specific default value determined by the Commission or lower than the CO2 emission factor in the Union, an alternative default value based on that CO2 emission factor may be used for that third country, group of third countries or region within a third country.

如果第三国、一组第三国或第三国境内的一个地区没有特定的缺省值，则应根据欧盟的二氧化碳排放系数设定电力的替代缺省值。

如果根据可靠的数据能够证明第三国、一组第三国或第三国境内的一个地区的二氧化碳排放系数低于委员会确定的特定缺省值或低于欧盟的二氧化碳排放系数，则可为该第三国、一组第三国或一组第三国境内的地区使用基于该二氧化碳排放系数的替代缺省值。

4.3 Default values for embedded indirect emissions 内嵌排放量的缺省值

Default values for the indirect emissions embedded in a good produced in a third country shall be determined on a default value calculated on the average, of either the emission factor of the Union electricity grid, the emission factor of the country of origin electricity grid or the CO2 emission factor of price-setting sources in the country of origin, of the electricity used for the production of that good.

Where a third country, or a group of third countries, demonstrates to the Commission, on the basis of reliable data, that the average electricity mix emission factor or CO2 emission factor of price-setting sources in the third country or group of third countries is lower than the default value for indirect emissions, an alternative default value based on that average CO2 emission factor shall be established for this country or group of countries.

The Commission shall adopt, no later than 30 June 2025, an implementing act pursuant to Article 7(7) to further specify which of the calculation methods determined in accordance with the first subparagraph shall apply to the calculation of default values. For that purpose, the Commission shall base itself on the most up-to-date and reliable data, including on data gathered during the transitional period, as regards the quantity of electricity used for the production of the goods listed in Annex I, as well as the country of origin, generation source and emission factors related to that electricity. The specific calculation method shall be determined on the basis of the most appropriate way to achieve both of the following criteria:

— the prevention of carbon leakage;

— ensuring the environmental integrity of the CBAM.

在第三国生产的商品的内嵌排放的缺省值应根据用于生产该商品的电力的平均值计算的缺省值来确定，该平均值应为欧盟电网的排放系数，或原产国电网的排放系数，或是原产国定价源的二氧化碳排放系数。

如果第三国或一组第三国能够根据可靠数据向委员会证明其定价源的平均电力混合排放系数或二氧化碳排放系数低于间接排放的缺省值，则应为该国家或一组国家建立基于该平均二氧化碳排放系数的替代缺省值。

欧盟委员会应在2025年6月30日前根据第7(7)条通过一项实施法，以进一步明确根据第一款确定的哪一种计算方法应适用于违约值的计算。为达成该目的，委员会应以最新和最可靠的数据为依据，包括在过渡期间收集的关于用于生产附件一所列货物的电量以及与该电力有关的原产国、发电源和排放因素的数据。具体的计算方法应以最合适的方法实现以下两个标准为基础确定:

——防止碳漏;

——确保CBAM的环境完整性。

5.CONDITIONS TO APPLYING ACTUAL EMBEDDED EMISSIONS IN ELECTRICITY
电力方面使用实际内嵌排放量的条件

An authorised CBAM declarant may apply actual embedded emissions instead of default values for the calculation referred to in Article 7(3) if the following cumulative criteria are met:

若符合以下几个标准，CBAM授权申报方可以根据第7（3）条的计算方法使用实际内嵌排放量而不是缺省值。

(a) the amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the authorised CBAM declarant and a producer of electricity located in a third country;

获授权的CBAM申报人与位于第三国的电力生产商签订的购电协议，需涵盖实际内嵌排放量;

(b) the installation producing electricity is either directly connected to the EU transmission system or it can be demonstrated that at the time of export, there was no physical network congestion at any point in the network between the installation and the EU transmission system;

生产电力的设备与欧盟传输系统直接连接，或者有足够的证据证明在出口时，该设备与欧盟传输系统之间的电网没有一点实物阻塞。

(c) the installation producing electricity does not emit more than 550 grammes of CO2 of fossil fuel origin per kilowatt-hour of electricity;

使用化石燃料的发电设施每发电千瓦时所排放的二氧化碳不多于550克;

(d) the amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour;

所声明的使用实际内嵌排放量的电量应相当于原产国、目的国和所有电网途径的第三国（如果相关的话）的所有相关的电力传输系统运营商所分配的互联容量，而指定容量和设施的发电量应为同一时间段，该时间段不得超过一小时;

(e) the fulfilment of the above criteria is certified by an accredited verifier, who shall receive at least monthly interim reports demonstrating how those criteria are fulfilled.

符合上述标准并得到经授权的核查机构的认证，企业应至少每个月向核查机构提交一份中期报告，以说明标准的履行情况。

6.CONDITIONS TO APPLYING ACTUAL EMBEDDED EMISSIONS FOR INDIRECT EMISSIONS
间接排放采用实际内嵌排放的条件

An authorised CBAM declarant may apply actual embedded emissions instead of default values for the calculation referred to in Article 7(4) if it can demonstrate a direct technical link between the installation in which the imported good is produced and the electricity generation source or if the operator of that installation has concluded a power purchase agreement with a producer of electricity located in a third country for an amount of electricity that is equivalent to the amount for which the use of a specific value is claimed.

经授权的CBAM申报人如果能够证明生产进口货物的设施与发电源之间存在直接的技术联系，或者该设施的经营者与位于第三国的电力生产商签订了一项购电协议，其中购电金额等于所声明的金额，则可以采用实际内嵌排放量而非第7(4)条所述的缺省值进行计算要求使用特定的值。

7. ADAPTATION OF DEFAULT VALUES REFERRED TO IN ARTICLE 7(2) BASED ON REGION-SPECIFIC FEATURES
针对特定区域的特点调整第7(2)条所述的缺省值

Default values can be adapted to particular areas and regions within third countries where specific characteristics prevail in terms of objective emission factors. When data adapted to those specific local characteristics are available and more targeted default values can be determined, the latter may be used.

Where declarants for goods originating in a third country, a group of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.

缺省值可以根据特定的国家和地区的特点进行调整，因为客观排放因子的具体特征占主导地位。如果能够获取适合这些特定地方特点的数据，并能根据这些数据定义出更有针对性的缺省值，则可以使用这一缺省值来代替那些根据欧盟的设备锁定的缺省值。

若第三方原产国、原产第三国集团的授权申报人可根据可靠的数据来证明这一替代的地区特定的适应性缺省值低于委员会定义的缺省值，那么就可采用前者。

ANNEX V

Book-keeping requirements for data used for the calculation of embedded emissions for the purpose of Article 7(5)

附件五

为达成第7（5）条目的所使用的用于计算内嵌排放量数据的簿记要求

1.MINIMUM DATA TO BE KEPT BY AN AUTHORISED DECLARANT FOR IMPORTED GOODS:

经授权的进口商品申报方应保存的最基本的数据：

1. Data identifying the authorised declarant:

   识别授权申报人的数据：

   (a) Name;

   名字；

   (b) CBAM account number.

   CBAM账号

2. Data on imported goods:

   关于进口商品的数据

   (a) type and quantity of each type of goods;

   每种商品的类型和数量

   (b) country of origin;

   原产国

   (c) actual emissions or default values.

   实际排放量或缺省值

2.MINIMUM DATA TO BE KEPT BY AN AUTHORISED DECLARANT FOR EMBEDDED EMISSIONS IN IMPORTED GOODS BASED ON ACTUAL EMISSIONS

授权申报人根据实际排放量保存的进口商品内嵌排放量的最基本的数据

For each type of goods to which this Regulation applies, the following additional data has to be kept:

对于本条例所适用的每一类商品，都必须保存以下额外数据：

(a) identification of the installation where the goods were produced;

生产该商品的设备的标识;

(b) contact information of the operator of the installation where the goods were produced;

生产该商品的设备的主人的联系信息;

(c) the verified emissions report including the data regarding the embedded emissions of each type of declared goods as set out in Annex VI;

经认证的排放报告，包括附件六所规定的每一类申报商品的内嵌排放量;

(d) the specific embedded emissions of the goods.

商品的特定内嵌排放量。

ANNEX VI
Verification principles and content of a verification report for the purpose of Article 8
附件六
为达成第8条目的所使用的核查原则和核查报告的内容

1.PRINCIPLES OF VERIFICATION 核查原则

The following principles shall:

以下原则应适用于：

(a) verifiers shall carry out verifications with an attitude of professional scepticism;

核查员应以专业的、质疑的态度进行核查；

(b) the total embedded emissions to be declared in the CBAM declaration shall be considered as verified only if the verifier finds with reasonable assurance that the verification report is free of material misstatements and of material non-conformities regarding the calculation of embedded emissions in accordance with the rules of Annex IV;

只有当核查员有足够理由确认核查报告在按照附件六的规则计算隐含排放量方面没有重大错报和重大不符合时，该CBAM排放报告才能被认为是经过核查和适合使用的;

(c) installation visits by the verifier shall be mandatory except where specific criteria for waiving the installation visit are met;

核查员必须进行实地设备参观，除非满足免除实地设备参观的特定条件；

(d) for deciding whether misstatements or non-conformities are material, the verifier shall use thresholds given by the implementing acts adopted in accordance with Article 8(3).

核查员应运用根据第8（3）条通过的实施法案中的阈值，来判断是否有重大错误陈述或严重不符合规定的问题。

For parameters for which no such thresholds are determined, the verifier shall 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.

对于没有确定阈值的参数，核查员应参考专家判断意见，根据其规模和性质，是否将错误陈述或不符合项单独或与其他错误陈述或不合规项合并视为重大问题。

2.CONTENT OF A VERIFICATION REPORT 核查报告的内容

The verifier shall prepare a verification report establishing the embedded emissions of the goods and specifying all issues relevant to the work carried out and including, at least, the following information:

验证人应准备一份验证报告，确定货物的内嵌排放，并指定与工作有关的所有问题，并至少包括以下信息:

(a) identification of the installation where the goods were produced;

关于生产该产品的设备的标识

(b) contact information of the operator of the installation where the goods were produced;

生产该产品的设备的主人的联系信息

(c) the applicable reporting period;

适用的报告期;

(d) name and contact information of the verifier:

核查人员的姓名和联系信息:

(e) accreditation number of the verifier, and name of the accreditation body;

核查人员的认证号和认证机构的名称;

(f) the date of the installation visit, if applicable, or the reasons for not carrying out an installation visit;

设备参观的日期（如使用），或不进行设备参观的原因;

(g) quantities of each type of declared goods produced in the reporting period;

报告期内生产的每一类申报商品的数量;

(h) quantification of direct emissions of the installation during the reporting period;

报告期内该设备的直接排放量;

(i) a description on how the installation's emissions are attributed to different types of goods;

关于如何将该设备的排放量归于不同类型的商品的说明;

(j) quantitative information on the goods, emissions and energy flows not associated with those goods;

关于商品、商品内嵌排放量的量化信息和与商品不相关的能源流的量化信息;

(k) in case of complex goods:

如果是复杂商品：

i. quantities of input materials (precursors) used;

使用原材料（简单商品）的数量;

ii. the specific embedded emissions;

特定内嵌排放量

iii. if actual emissions are used: the identification of the installations where the input material (precursor) has been produced and the actual emissions from the production of that material;

如果使用实际排放量，则应说明生产原料（简单商品）的设施和生产该材料的实际排放量;

(l) the verifier's statement confirming that he or she finds with reasonable assurance that the report is free of material misstatements and of material non-conformities regarding the calculation rules of Annex IV;

核查人员的声明，确认其有足够理由确认报告没有关于附件四中计算规则的重大错报和重大不符合情况;

(m) information on material misstatements found and not corrected;

发现但尚未纠正的重大错报的信息;

(n) information of non-conformities with calculation rules set out in Annex IV found and corrected.

发现和纠正不符合附件四中计算规则的信息。