

DHL EXPRESS

2025 EU CARBON BORDER ADJUSTMENT MECHANISM REGULATORY CHANGES

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OVERVIEW

EU REGULATORY CHANGES OVERVIEW



- **CBAM** stands for **Carbon Border Adjustment Mechanism**. CBAM is the European Union (EU)'s first-of-its-kind border adjustment mechanism for **carbon dioxide (CO2) emissions, which aims to ensure that the cost of those emissions is adequately reflected in the price of certain products imported into the EU27***.
- CBAM applies to imports of certain goods, from all non-EU countries and territories into EU27* countries, whose production is carbon intensive and at most significant risk of carbon leakage: **cement, iron and steel, aluminium, fertilizers, electricity and hydrogen**.
- As of **January 1, 2026**, only **authorised CBAM declarants** will be permitted to import CBAM goods into EU27* countries, if the **threshold of 50 tonnes is exceeded**. This requires importers to obtain authorization and submit an annual CBAM declaration, **increasing their compliance obligations**.

*European Union Member States: Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

WHAT ARE THE KEY AREAS OF IMPACT FOR IMPORTERS?

- Importers, **importing /expecting to import more than 50 tonnes of CBAM goods per calendar year:**
 - ✓ Will be required to **apply for CBAM Authorised Declarant status**, via the CBAM Registry.
 - ✓ **Without** this Authorised Declarant Number, importers will **not be permitted to import CBAM goods into EU effective 1st January 2026**.
 - ✓ Importers, including those CBAM Authorised Declarants who have registered, will be **required to purchase and surrender CBAM certificates** and submit an annual CBAM declaration for the preceding calendar year, via the CBAM Registry.
- Importers who do **not exceed or expect to exceed 50 tonnes of CBAM goods per calendar year:**
 - ✓ Are **exempt from CBAM obligations**

Importer EU Established	CBAM Import Volume per Year	Shipment Clearance Procedure	CBAM Responsibilities
Yes	Less than 50 Tonnes	CBAM declarant authorisation number not required, but EU EORI is required , for import declaration.	CBAM Declarant = importer. DHL assumes no CBAM responsibility.
Yes	More than 50 Tonnes	CBAM declarant authorisation number is required, as well as EU EORI , for import declaration.	CBAM Declarant = importer. DHL assumes no CBAM responsibility.
No	Less than 50 Tonnes	DHL Express will only clear CBAM shipments if there is an EU-established importer or receiver. *	Not applicable.
No	More than 50 Tonnes	DHL Express will only clear CBAM shipments if there is an EU-established importer or receiver. *	Not applicable.

* Shipments without an EU-established importer/receiver, may be returned to origin at the customer's expense.

IMPORTANT:

- **DHL Express will play a crucial role in facilitating compliance** for its customers by reaching out to importers of CBAM goods to gather necessary information about their CBAM status. However, **DHL Express will not assist with CBAM registration or reporting**, which may require importers to seek additional support to navigate these new regulations.

HOW CAN SHIPPERS AVOID DELAYS?

Shippers should provide EU importers with the necessary information on embedded emissions for goods subject to CBAM. Accurate and complete documentation will help EU importers fulfil their CBAM obligations and avoid delays in customs processing.

For additional information, please consult the following websites:

European commission CBAM website

https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en

European Commission's Guidance and Legislation

[CBAM Guidance and Legislation - European Commission](#)

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