**"Cross Border Adjustment Mechanism – aluminium sector"
eLearning module**

CBAM - aluminium sector

Leading for results.
Learning for purpose.

The Carbon Border Adjustment Mechanism (CBAM) is an instrument implemented by the European Union to reduce greenhouse gas emissions and address carbon leakage. It aims to ensure that imported goods are subject to a carbon price equivalent to the carbon price of domestic production in the EU.

CBAM affects the aluminium sector by putting a price on emissions associated with aluminium produced in countries outside the EU, with the goal of encouraging sustainable practices and reducing carbon footprint.

Scope

Thanks to this eLearning module, you will become familiar with the CBAM and with the transitional period, reporting, methodology and IT system involved in this period applied to the aluminium sector.

Moreover, you will be presented a real case scenario of reporting in the CBAM Transitional Registry for the aluminium sector.

This is one module of a series of 6 courses related to each of the sectors affected by CBAM regulation in the transitional period.

Audience

This course is addressed to any person who manages the production of CBAM goods in third country installations or imports these goods, as well as trade partners and competent authorities or anyone who needs to understand and work with CBAM obligations in the aluminium sector.

Learning Outcomes

The global objectives of the eLearning module are:

✓ Understand the general aspects of CBAM and rules for reporting declarants.

✓ Understand the main criteria for CBAM in the aluminium sector, including relevant emissions and the formula to calculate the specific embedded emissions during the transitional period.

✓ Understand reporting requirements and how they are applied in the IT system (CBAM Transitional Registry).

✓ Demonstrate confidence and competence in the use of the CBAM Transitional Registry.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.

Taxation and
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Features

✓ The course is designed to be flexible and personalised. You may start, pause and resume the course where you left off, at your convenience.

✓ Real-life case stories help trainees apply their theoretical knowledge and course assessment questions help evaluate their understanding of the material.

✓ In addition to the menu, a course map allows users to quickly access the main chapters of the course. The course map is conveniently placed in the vertical toolbar located on the right side.

✓ A course summary of the most relevant information is available in a printable format. It's also possible to print any course screen for future reference.

Course duration

The time required to complete the course is around 45 minutes.

Available languages
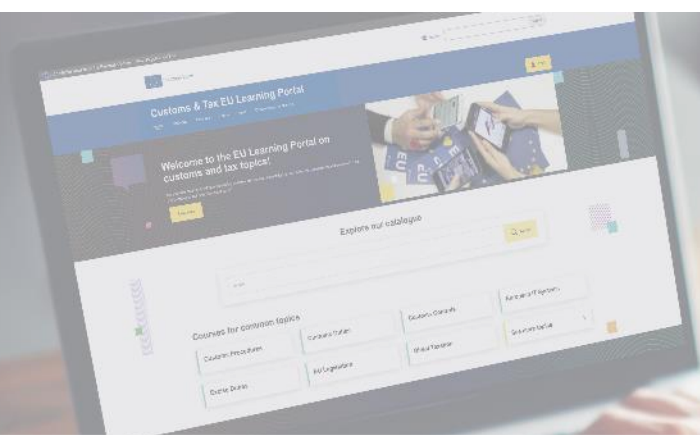
The course is available in English. However, consult Customs and Tax EU Learning Portal for the availability of further EU language versions.

Let's get started!

The eLearning module is delivered through the Customs and Tax EU Learning portal, but access to it is restricted to EU Customs officers. You need to use your professional e-mail address to connect:

✓ Use your EU Login account to login to the Customs & Tax EU Learning Portal.

✓ Access the 'Catalogue' section.

Troubleshoot technical issues and get help by clicking on "FAQ" or "Support".

Find out more

Visit the Customs and Tax EU Learning Portal (europa.eu)

Contact DG TAXUD/E3 Management of Programmes & EU training
taxud-elearning@ec.europa.eu

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