



European  
Commission

# The Carbon Border Adjustment Mechanism (CBAM) eLearning Programme



Taxation and  
Customs Union

# Carbon Border Adjustment Mechanism (CBAM)

The Carbon Border Adjustment Mechanism (CBAM) aims to reduce greenhouse gas emissions and address carbon leakage. CBAM is the EU's tool to put a fair price on the carbon emitted during the production of carbon intensive goods that are entering the EU, and to encourage cleaner production in non-EU countries.

CBAM helps to maximise the European and the global impact of our fight against climate change. CBAM entered into application in its transitional phase on 1 October 2023. The permanent system will enter into force on 1 January 2026.

Do you want to gain an in-depth understanding of what CBAM is and how to comply with the rules? Enhance your skills, knowledge and expertise with our eLearning modules and webinar recordings available on the **Customs & Tax EU Learning Portal**.

## What modules, info sessions and webinars are available?

A 10-minute nanolearning module that introduces you to the topic:

- Carbon Border Adjustment Mechanism (CBAM) - Introduction

Modules covering national authorities and industry-specific information:

- Carbon Border Adjustment Mechanism (CBAM): National Competent Authorities (🔒) - Coming soon
- Carbon Border Adjustment Mechanism (CBAM): Fertilisers sector
- Carbon Border Adjustment Mechanism (CBAM): Aluminium sector
- Carbon Border Adjustment Mechanism (CBAM): Iron and Steel sector
- Carbon Border Adjustment Mechanism (CBAM): Electricity sector
- Carbon Border Adjustment Mechanism (CBAM): Hydrogen sector
- Carbon Border Adjustment Mechanism (CBAM): Cement sector

Info session recordings:

- CBAM Transitional Registry - Traders' Info session
- CBAM Declarant Portal - Cement and Aluminium sectors
- CBAM Declarant Portal - Fertilisers and Electricity sectors
- CBAM Declarant Portal - Hydrogen and Iron & Steel sectors

Webinars:

- CBAM Webinar: Cement sector
- CBAM Webinar: Aluminium sector
- CBAM Webinar: Fertilisers sector
- CBAM Webinar: Iron and Steel sector
- CBAM Webinar: Hydrogen sector
- CBAM Webinar: Electricity sector
- CBAM Webinar: National Competent Authorities (🔒)

## What are the benefits of the eLearning Programme?

- Study from anywhere with just an internet connection.
- Learn at your own pace and on your own schedule.
- Start, pause and resume the course(s) where you left off.
- Integrate the module(s) into your own training programme and develop a blended learning strategy.

## How much time do I need?

Each course takes approximately 45 minutes to complete.

## What will I learn?

- The concept of CBAM.
- Calculating CBAM emissions in six sectors covered in the first phase of CBAM.
- How to use the Transitional Registry system for emissions reporting.
- Rules, implications and reporting requirements of importers, exporters and producers of certain goods and selected precursors from the EU and third countries.

## The seven eLearning modules at a glance

### Module 1: The Carbon Border Adjustment Mechanism (CBAM): National Competent Authorities (🔒)

**Duration:** - Coming soon

This module provides insights into the general aspects of CBAM and how it is interpreted from a customs perspective. It also clarifies the data required for reporting and enforcement procedures. Additionally, you will acquire a practical understanding of operating the backend of the Transitional Registry system.

The following 6 **sector-specific modules** explain the criteria for calculating CBAM emissions to mitigate greenhouse gas emissions and carbon leakage. Each module outlines the main reporting obligations in the identified sectors. The modules also provide a brief overview of the Transitional Registry system used for emissions reporting and address key questions and concerns.

### Module 2: The Carbon Border Adjustment Mechanism (CBAM): Fertilisers sector

**Duration:** 45 minutes

### Module 3: The Carbon Border Adjustment Mechanism (CBAM): Aluminium sector

**Duration:** 45 minutes

### Module 4: The Carbon Border Adjustment Mechanism (CBAM): Iron and steel sector

**Duration:** 45 minutes

### Module 5: The Carbon Border Adjustment Mechanism (CBAM): Electricity sector

**Duration:** 45 minutes

### Module 6: The Carbon Border Adjustment Mechanism (CBAM): Hydrogen sector

**Duration:** 45 minutes

### Module 7: The Carbon Border Adjustment Mechanism (CBAM): Cement sector

**Duration:** 45 minutes

## How do I get started?

Want to enrol in our Carbon Border Adjustment Mechanism eLearning Programme? Here's a quick guide for you to follow:

1. Use your EU Login account to log in to the **Customs & Tax EU Learning Portal**.\*
2. Access the 'Catalogue' section and type 'CBAM' in the Search area.
3. Check the information provided for each course.
4. Take the courses.

\* Most courses are available to the general public. If access is restricted (🔒) to EU customs officers, you must use your professional email address for authentication.

Note: Courses can be followed individually.

## How do I find out more?

Are you interested in staying informed about the latest developments? Visit our **Customs & Tax EU Learning Portal**.

