

# **The Carbon Border Adjustment Mechanism**

### Guidance on How to Use the CBAM Communication Template for Embedded Emissions

May 2024



### Overview

### Target groups:

- <u>Operators of installations</u> producing CBAM goods – you should learn to fill the template
- Importers of CBAM goods you should learn to use the results presented in the template
- <u>Potential verifiers</u> you should learn the concepts around which you will have to establish your competence and verification processes
- <u>Competent authorities in the EU</u> you should learn to interpret data presented using the template

### Content of the training:

- Where to find information on the EU CBAM
- Guide to general features of the template
- Step-by-step data entry of two examples:
  - An integrated steel work with blast furnace, using the "bubble approach"
  - A production of high-alloy steel using several purchased precursors
- What data are required by the importer for the (quarterly) CBAM report



# General information on the EU CBAM

Central access point is the **Commission's website**: <u>https://taxation-customs.ec.europa.eu/carbon-border-</u> <u>adjustment-mechanism\_en</u>

- Latest official legislation
- Link to the (Transitional) CBAM Registry
- Guidance documents & communication template
- Recorded Webinars and eLearning for the concerned industry sectors
- Latest information e.g. to deadline extensions for the CBAM reports, technical problems of the Registry, etc.
- FAQs

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Carbon Border Adjustment Mechanism





# The Monitoring & Reporting Approach of the CBAM (1)

- Step 1: Define installation boundaries & boundaries of production processes
  - Optional: Monitor only those emissions that are related to CBAM products
  - Production process = system boundaries of the emissions that belong to each "aggregated goods category"
- Step 2: Monitor GHG emissions of the installation
  - Step 2a: Monitor electricity consumption of the installation for determining indirect emissions
- Step 3: Attribute the emissions to the relevant production processes
  - Where heat is not directly produced inside the production process, or where heat is exported from the process, the respective heat flows and associated emissions have to be taken into account
  - Where "waste gases" (like blast furnace gas) are imported to or exported from the production process, corrections to the emissions need to be applied
  - Indirect emissions from electricity use (or electricity export) need to be taken into account



# The Monitoring & Reporting Approach of the CBAM (2)

- Step 4: Add embedded emissions from precursors to attributed emissions of the process
  - Take into account both purchased precursors and precursors produced in the same installation
- Step 5: Divide the attributed emissions of the process by its activity level (production output) this results in the specific embedded emissions of the good (t CO<sub>2</sub>e per t product)
- Step 6 (optional): Collect and report data on a carbon price already paid for (part of) the embedded emissions



# Monitoring & Reporting – where to find information

Monitoring step	Template	Guidance
<b>Step 1</b> : Define installation boundaries & boundaries of production processes	Sheet A_InstData	Sections <b>6.1</b> to <b>6.4</b> of the operators' guidance
<b>Step 2</b> : Monitor GHG emissions of the installation	Sheets <b>B_EmInst</b> and <b>C_Emissions&amp;Energy</b>	Section <b>6.5</b> (direct emissions) <b>6.6</b> (indirect emissions)
<b>Step 3</b> : Attribute the emissions to the relevant production processes	Sheet D_Processes	Section 6.7
<b>Step 4</b> : Add embedded emissions form precursors to attributed emissions of the process	Sheet <b>E_PurchPrec</b> (only for purchased precursors)	Section <b>6.8.2</b>
<b>Step 5</b> : specific embedded emissions of the good (t $CO_2e$ per t product)	Summary_Processes Summary_Products	Section 6.8
Step 6 (optional): Provide information on carbon price paid	Summary_Products supported by sheet F_Tools	Section 6.10



# Introduction to the Template's Features



# The CBAM Communication template

- Current Version (used in the examples):
- Version 2.1 of 5 June 2024
- Download from Commission's website:

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Ħ	CBAM communication template for installations
	English (1.28 MB - XLSX)

Download	₩
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- Please always check the version on first page (Sheet 0\_Versions and a\_Contents)
- Do not use older versions than 2.1

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# Template: general features (1)

### **Yellow** cells = data entry **mandatory**

### **Light yellow** cells = data entry **optional**

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P10										

Completeness check: Missing! Please assign ALL relevant aggregated goods categories to a 'production process'.

**Green** cells= formulae/results/outputs



# Template: general features (2)





# Template: general features (3)





# **Template:** general features (4)

### Example data at top of some tables



### B. Sheet "B\_EmInst" - Installation's emission at source stream and emission source level

#### Source streams and emission sources

Please click on this link for further guidance on how to complete this sec

#### (a) Calculation based approaches: Source Streams (excluding PFC emissions)

#	Method	Source stream name	Astivity data (AD)	AD Unit	Net calorific value (NCV)	NCV Unit	Emission factor (EF)	EF Unit	Carbon content	C-Content Unit	f
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Ex.2	2 Process Emissions	Raw meal for clinker	121 000,00	t		GJ/t	0,09	tCO2/t			
Ex.3	3 Mass balance	Steel	-1 808 226,00	t		GJ/t			0,00388	tC/t	
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# Structure of the template

- 0\_Versions
- a\_Contents
- b\_Guidelines&Conditions
- c\_CodeLists
- A\_InstData
- B\_EmInst
- C\_Emissions&Energy
- D\_Processes
- E\_PurchPrec
- F\_Tools
- G\_FurtherGuidance
- Summary\_Processes
- Summary\_Products
- Summary\_Communication

### Information for users

Sheets for necessary data inputs

Calculation tools (optional) Detailed guidance for data inputs Calculation results Further input required on details of products sold Automatic copy of "Summary\_Products" with English texts



# Example 1: Integrated Steel Work (Blast furnace)



### Example 1 – carbon steel, Blast furnace route

More details on this example are found in section **7.2.2.1** of the guidance document for operators of non-EU installations

- Production process units
  - Coke ovens
  - Sinter plant
  - Blast furnace
  - Basic oxygen steel making
  - Hot rolling, cold rolling  $\rightarrow$  sheets
  - Rail mill → Railway rails
  - Power plant
- Products (CN codes):
  - 7208 nn nn Flat hot rolled products
  - 7212 nn nn Flat rolled, plated products
  - 7213 nn nn Bars and rods hot-rolled
  - 7302 10 nn Rails

- Inputs:
  - Coking coal
  - Coke (partly purchased, partly produced onsite)
  - Plastic wastes
  - Iron ore (raw)
  - Natural gas
  - Steel scrap
  - Lime (calcined)
  - Various other inputs (graphite, CaC<sub>2</sub>, light fuel oil, waste oils, etc.)
- Wastes & residues
  - Blast furnace slag, other slags, internal scrap

• 1 V2+















# **Practical demonstration**

- Input of Installation description and definition of production processes
- Sheet A\_InstData

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# European Recap: Monitoring approaches (direct emissions)



### Standard methodology

 $Em_i = AD_i \cdot EF_i \cdot OF_i$   $AD_i = FQ_i \cdot NCV_i$  $EF_i = EF_{pre,i} \cdot (1 - BF_i)$ 

- *Em<sub>i</sub>*...Emissions [t CO<sub>2</sub>] caused by fuel *i*
- EF<sub>i</sub>...Emission factor [t CO<sub>2</sub> / TJ] of fuel i
- AD<sub>i</sub>...Activity data [TJ] of fuel i
- FQ<sub>i</sub>... Fuel quantity consumed [t or m<sup>3</sup>] of fuel i
- NCV<sub>i</sub>... Net Calorific Value (lower heating value) [TJ/t or TJ/m<sup>3</sup>] of fuel *i*
- OF<sub>i</sub>...Oxidation factor (dimensionless) of fuel i
- EF<sub>pre,i</sub>... preliminary emission factor of fuel *i* (i.e. emission factor assuming the total fuel is fossil)
- BF<sub>i</sub>... Biomass Fraction (dimensionless) of fuel i



### Mass balance

 $Em_k = f \cdot AD_k \cdot CC_k$  $CC_k = EF_k \cdot NCV_k/f$ 

- AD<sub>k</sub>...Activity data [t of material k] of material k; for outputs, AD<sub>k</sub> is negative
- *f*...ratio of molar mass of CO<sub>2</sub> to C: *f* = 3.664 t CO<sub>2</sub>/t C
- *CC<sub>k</sub>...carbon content of material k* (dimensionless and positive)



# CEMS (continuous emissions monitoring systems)

$$Em = \sum_{h} (c_h \cdot \dot{V}_h)$$

- *h*...hour (or other interval)
- c<sub>h</sub>...hourly concentration
- $\dot{V}_h$  ... hourly flue gas flow

To be summed up over the whole reporting period

- Notes:
- · Special approach for PFCs (Annex III, section B.7) not shown here
- Wider flexibility rules: see section 6.9.4 of guidance document for operators

#### European Commission | Example 1 – Direct emissions



Consumption levels	AD [tonnes]	CC	<b>Bio fraction</b>	Emiss. (t CO2)	Assumptions/ comments
Coke fines	50.000	88,0%		161.216,0	
Iron ores	5.600.000	0,023%		4.719,2	
Coke	2.200.000	88,0%		7.093.504,0	
Plastic wastes	70.000	68,4%	16%	147.270,8	biomass CO2 = 28.052 t CO2
Scrap (external)	800.000	0,210%		6.155,5	
Scrap (internal)	200.000	0,180%		1.319,0	
Lime calcined	280.000	0,273%		2.800,0	
Natural gas	170.000	75,0%		467.160,0	
Other inputs	40.000	10,0%		14.656,0	
Sum				7.898.800,6	
Carbon in outputs	AD	CC		Em (negative)	
Steel	-4.800.000	0,180%		-31.657	0,18% C content on average
Slags	-1.000.000	0,030%		-1.099	250kg/t hot metal
Sum				-32.756,2	
Total direct emissions of the i	nstallation			7.866.044	t CO2 / year

Note: Throughout the presentation, comma: , 1000 delimiter: .



# **Practical demonstration**

- Input of installation-level emissions data
- Sheet B\_EmInst
- One row per fuel/material
- Separate inputs for PFC emissions and CEMS (Continuous Emissions Monitoring Systems)



# European Example 1 – Indirect emissions





# **Practical demonstration**

- Finalisation of installationlevel emissions data
- Sheet
   C\_Emissions&Energy
- For calculation of the emission factor for electricity and of indirect emissions in this example, see section 7.2.2.1 of the guidance document for operators

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I	Installation level data: i. from sheet "B_Eminst" ii. manual entries	Unit tCO2e tCO2e	Total CO2 emissions	Biomass emissions	Total N2O emissions	Total PFC emissions	Total direct emissions	Total indirect emissions	Total emissions
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i ii (b	Installation level data: I. from sheet "B_Eminst" III. manual entries III. Results: OHC balance by type of monitori Values below are taken automatically f	Unit tCO2e tCO2e tCO2e ng methodology rom entries in sheet Unit	Total CO2 emissions "B_Eminst" and µ Calculation - based (excl. PFC	Biomass emissions point (a) above. Total PFC emissions	Total N2O emissions Measuremen t - based	Total PFC emissions	Total direct emissions	Total indirect emissions	Total emissions
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# Attributed emissions of a production process (methodology)



# • For complex goods, taking into account precursors:





# **Practical demonstration**

# Sheet D\_Processes

Da	ta input for the determination of the specific embedded emissions			
Тр	roduction process 1			
<u> </u>	Please click on this link for further guidance on how to complete this section			
(a)	Total production levels: Production route	Unit	Amounts	
()			Tuneunto	
2				
÷				
Ę				
6				
Ĩ	/			
	Total production within installation (= denominator for SEE calculation):			
(b)	Production details	Unit	Amounts	
i	Produced for the market			
ii.	Share of total under (a) produced for the market			
	i otar production only for the market?			
(C)	consumed in other 'production processes' within the installation:	Unit	Amounts	
1				
;				
-				
e				
3				
(d)	Consumed for non-CBAM goods within the installation:			
(d) (e)	Consumed for non-CBAM goods within the installation: Control:			
(d) (e)	Consumed for non-CBAM goods within the installation: Control:			
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Control:			
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Control:			
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Controt: Iculation of the attributed emissions:	Measurable	Waste nases	
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Control: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable	Measurable	Waste gases	Indirect
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Control: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b	Measurable	Waste gases	Indirect
(d) (e) Ca	Consumed for non-CBAM goods within the installation: Controit: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b	Measurable pelow.	Waste gases Value	Indirect
(d) (e) Ca (f) (g)	Consumed for non-CBAM goods within the installation: Controt: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b Directly attributable emissions (DirEm*)	Measurable selow. Unit tCO2e	Waste gases Value	Indirect
(d) (e) Ca (f) (g) (h)	Consumed for non-CBAM goods within the installation: Control: Ilculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please click our table in the section of the section of the section. Please on your selection, related sections below might become irrelevant and greyed out b Directly attributable emissions (DirEm*) Import and export of measurable heat	Measurable selow. Unit TOO2e Unit	Waste gases Value	Indirect
(d) (e) Ca (f) (g) (h)	Consumed for non-CBAM goods within the installation: Control: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b Directly attributable emissions (DirEm*) Import and export of measurable heat Amount of net measurable heat	Measurable selow. Unit tCO2e Unit TJ	Waste gases Value	Indirect
(d) (e) Ca (f) (g) (h) ii	Consumed for non-CBAM goods within the installation: Controt: Iculation of the attributed emissions: Please click on this link for further guidance on how to complete this section. Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b Directly attributable emissions (DirEm*) Import and export of measurable heat Amount of net measurable heat Emission Store	Measurable selow. Unit TOO2e Unit TJ KCO2/TJ	Waste gases Value Imported	Indirect Exported
(d) (e) Ca (f) (g) (h) ii (i)	Consumed for non-CBAM goods within the installation: Control:  Iculation of the attributed emissions:  Please click on this link for further quidance on how to complete this section.  Please click on this link for further quidance on how to complete this section.  Please select which elements are applicable Based on your selection, related sections below might become irrelevant and greyed out b  Directly attributable emissions (DirEm*)  Import and export of measurable heat Emissions factor Waste gases	Measurable selow. Unit TOO2e Unit TJ tCO2/TJ Unit	Waste gases Value Imported	Exported Exported
(d) (e) Ca (f) (g) (h) iii (i)	Consumed for non-CBAM goods within the installation: Control: Control: Iculation of the attributed emissions: Iculation of the attributed emissions (DirEminited emissions) Iculation of the attributed emissions (DirEminited emissions (DirEminited emissions) Import and export of measurable heat Amount of net measurable heat Emissions factor Waste gases Amount of waste gas	Measurable oelow. Unit TJ tCO2P Unit TJ tCO2F Unit TJ tCO2F Unit	Waste gases Value Imported	Exported Exported
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(d) (e) Ca (f) (g) (h) (i) (i) (i) (i) (j)	Consumed for non-CBAM goods within the installation: Control: Control: Control: Control: Control: Control: Consumed for non-CBAM goods within the installation: Control: Control: Consumed for the attributed emissions: Control: Consumption Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Please click on this link for further guidance on how to complete this section. Consumption	Measurable Delow. Unit TJ ICO2FJ Unit TJ ICO2TJ Unit NWh ICO2FMWh	Waste gases Value Imported Imported	Indirect Exported Exported
(d) (e) (ca (f) (g) (h) (h) (i) (i) (i) (i) (i) (i) (i) (i) (i) (i	Consumed for non-CBAM goods within the installation: Control: Contro: Control: Control: Control: Contr	Measurable celow Unit TJ tCO2/TJ Unit TJ tCO2/TJ Unit Unit MWM KCO2/IJ	Waste gases Value Imported Imported Value	Indirect Exported Exported
(d) (e) Ca (f) (g) (h) (i) (i) (i) (i) (i) (i) (i) (i) (i) (i	Consumed for non-CBAM goods within the installation: Control: Ilculation of the attributed emissions: Please click on this link for further quidance on how to complete this section. Please click our selection, related sections below might become irrelevant and greyed out be Directly attributable emissions (DirEm*) Import and export of measurable heat Emission factor Waste gase Amount of waste gas Emission factor Indirect emissions (DirEm*) Electricity consumption Electricity consumption Electricity consumption Electricity Source of the emission factor	Measurable celow. Unit TOO2e Unit TJ Unit TJ Unit MWh NOO2MWh	Waste gases Value Imported Value Value	Exported Exported
(d) (e) Ca (f) (g) (h) iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Consumed for non-CBAM goods within the installation: Control: Iculation of the attributed emissions: Please click on this link for further auidance on how to complete this section. Please dick on this link for further auidance on how to complete this section. Please dick our telector, related sections below might become irrelevant and greyed out b Directly attributable emissions (DirEm*) Import and export of measurable heat Amount of net measurable heat Emissions factor Waste gases Amount of waste gas Emission factor of the electricity consumption Electricity consumption Electricity exported from the production process	Measurable Delow. Unit TJ ICO2FJ Unit TJ ICO2/TJ Unit MWh ICO2/WWh - - Unit	Waste gases Value Imported Value Value	Indirect Exported Exported



# **Practical demonstration**

- Sheet E\_PurchPrec will be shown with the second example
- Now: Demonstration of results in sheet
   Summary\_Processes

#### 3 Detailed overview of each production processe

General aspects	The term "specific" of all elements below is to be understood as being expressed per unit of good (usually tonnes) of the production process in consideration.
	Example a processor has specific embedded emissions of UlBranes of CDBs per terms. The "mass sheer is all Shares of processor consumed per terms of production from the relevant production process". Under the block of the relevant production process: the value for "EEE" for this previews will therefore be diployed as all A tornes CDB per terms.
Mass share	This is the specific consumption of each precursor per unit of products produced by the relevant 'production process'.
(Share of) Default value	This is televal for purchased procursors and indicates whether the embedded direct emissions are determined based on default values ("TRLE") or actual measurements ("FALSE"). For the whole process, the indicator will exclusible the streng of embedded and and by default values.
SEE (direct)	Specific embedded direct emissions of the production process, i.e. including any embedded emissions from any precursors consumed in the process.
SEE (indirect)	Specific embedded indirect emissions of the production process, i.e. including any embedded indirect emissions from any precursors consumed in the process.
SEE (total)	Total (direct + indirect) specific embedded emissions of the production process, i.e. including any embedded indirect emissions from any precursors consumed in the process.
EmbEm (direct)	Embedded direct emissions of the production process, i.e. including any embedded emissions from any precursors consumed in the process.
EmbEm (indirect)	Embedded indirect emissions of the production process, i.e. including any embedded indirect emissions from any precursors consumed in the process.
EmbEm (total)	Total (direct + indirect) specific embedded emissions of the production process, i.e. including any embedded indirect emissions from any precursors consumed in the process.
Source of electricity EF	The source or method based on which the electricity emission factor (EF) was determined for the relevant production process or precursor.
D.4(a)	EF based on IEA data, provided by the European Commission
D.4[b]	EF based on other publicity available data representing either the average EF or the CC2 emission factor as in section 4.3 of Annex IV of the CBAM Regulation.
D.4.1	EF of electricity produced in the installation other than by cogeneration
D.4.2	EF of electricity produced in the installation by cogeneration
D.4.31	EF of electricity produced outside the installation (received from a source with a direct technical link)
D4.32	EF of electricity produced outside the installation (received from a producer under a power purchase agreement)
A#z	Where the electricity is not predominantly obtained from one source or the EF by one of the above sources, the EF is determined as a mix of the methods above.
Embedded electricity	Specific embedded electricity consumption the production process, including any electricity embedded in any precursors consumed in the process
Country code	This is the country in which the relevant precursor is produced, where imported from outside the own installation.
CP due (per produced Lor MWhy	This information is taken from the "tool to calculate the carbon price due" in sheet #_Tools", where relevant
Rebate (per produced t or MWh)	This information is taken from the "tool to calculate the carbon price due" in sheet "F" Tools", where relevant

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		Aggregated goods category	Mass share	(Share of) Default	SEE (direct)	SEE (indirect)	SEE (total)	EmbEm (direct)	EmbEm (indirect)	EmbEm (total)	Source of electricity	Embedded electricity	Country	CP due (per produced t	Rebate (per produced t
1			t/t	value	tCO2e/t	tCO2e/t	tCO2e/t	tCO2e	tCO2e	tCO2e	EF	MWh/t	code	or MWh)	or MWh)
	Total production process		-								-		-		
			1,000	-											
2									1						
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\*Commission Implementing Regulation (EU) 2023/1773 http://data.europa.eu/eli/reg\_impl/2023/1773/oj







# Example 2: EAF and Conversion to Iron and Steel Products



# Example 2: High-alloy steel from Electric Arc Furnace (EAF) route

More details on this example are found in section **7.2.2.2** of the guidance document for operators of non-EU installations

- Products:
  - Slabs of certain alloy grades
  - Bars of certain alloy grades
  - Sheets of certain alloy grades
  - Pipes
  - Scrap (recycled internally)
- Production process units
  - EAF (Electric Arc Furnace) with AOD (Argon Oxygen Decarburisation)
  - Hot rolling, annealing  $\rightarrow$  bars and sheets
  - Cutting, rolling, welding  $\rightarrow$  Pipes

- Inputs:
  - Steel scrap (high-alloy)
  - Natural gas
  - Graphite electrodes
  - Various additives
- Precursors purchased
  - Crude steel (carbon steel)
  - FeNi
  - FeCr
  - FeMn

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# **Practical demonstration**

- Sheet A\_InstData section 5
- Sheet D\_Processes
- Sheet E\_PurchPrec
- Demonstration of results in sheet
   Summary\_Processes

Ε.	Sheet "E_PurchPrec" - Purc	chased precursors for SEE calculat	ion	
	Please click on this link for further guidan	ce on how to complete this section.		
D	ata input for the determination of t	he specific embedded emissions		
	-			
1	Purchased precursor 1:			
	Please click on this link for further guidan	ce on how to complete this section.		
(a	Total purchased levels:	Production route	Unit	Amounts
	1			
	2			
	4			
	5			
	6			
	7			
	Total nurshase for pessible consume	tion within installation:		
	Total purchase for possible consump			· .
(b	Consumed in 'production processes'	within the installation:	Unit	Amounts
	2			
	3			
	4			
	5			
	6			
	/			
	8			
	0			-
(0	) Consumed for other purposes, e.g. s	old or used for non-CBAM goods:		
(d	Control:			
_				



# **Practical demonstration**

- Sheet F\_Tools
  - Cogeneration tool
  - Carbon price due tool

	Navigation Area:	Table of contents	Further Guidance	Summary Processes	Summary Products								
Tools		Cogeneration Tool	Tool for carbon price due										
F.	F. Sheet "F_Tools" - Tools for facilitating reporting												
1 Co	1 Cogeneration Tool												

1	Coge	eneration Tool	-														
	Th	nis is a tool for attribu	2 T	ool to calculate the c	arbon price	due											
	Th fro Pe exc	his tool exists twofold om multiple CHPs, as eriods during which t iccluded and assignm		This tool aims to help you with the calculation of the carbon price due. Similar to the calculation of the specific embedded emissions in sheets D + E, please only enter the carbon price due and any rebate received in respect of the system boundaries of the production process. The results obtained here in columns L and M have to be manually entered into the respective fields in sheet "Summary_Products", columns AR and AX, respectively. The following conditions and/r:													
1	Tool to	to calculate the ε		The following conditions a	apply: - the carbon pri	ce used for each	production proce	ss has to be co	nverted into one	common curren	sv.						
	(a) To Ple pro	otal amount of fuel ease enter here the oduced by the CHP.		<ul> <li>the system boundaries of carbon pricing have to be consistent with the boundaries of the production process and precursors.</li> <li>If the conditions above are not satisfied, this tool can only be used to support you with the calculation of the carbon price, but results cannot be used directly.</li> </ul>													
				SE (total)	Specific direct +	indirect emissio	ons of the product	ion process, i.e.	excluding any e	mbedded emiss	ions from any pre	ecursors consun	ned in the				
				process. Share of emissions Please enter here the share of the TOTAL (direct + indirect) specific emissions that are subject to carbon pricing. For instance, if only direct covered by the carbon orice emissions are covered by a carbon pricing system, the share to be provided here would be exactly the share in the direct emissions of the total emissions													
	Inp	price before application of any															
	(b) To Va	otal emissions fron alues should distingu		(local currency) rebate such as free allocation or financial compensation. It shall furthermore exclude any carbon price due for any precursors outside the production process to avoid double counting. Amount of rebate (local Tease enter here the rebate per fonne of CO2c covered by the rebate in the relevant currency. Again, it shall exclude any rebate for any													
				currency)	precursors outs	ide the productio	n process to avo	id double counti	ng.								
								Currency:									
	GH	HG emissions											Result:				
	(c) De	efault efficiencies:					Share of		Carbon price	Amount of	on the free	Debate (see	Effective CP				
	(d) Eff	ficiencies for heat			goods	SE (total)	covered by the	Covered SE	currency)	currency)	produced t or	produced t or	produced t or				
	Th	nese values are dime		Production process	category	tCO2e/t	carbon price	tCO2e/t	/tCO2e	/tCO2e	MWh)	MWh)	MWh)				
	lf n	no values are displaj	F	1													
	del	etermination of the el	F	2													
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				7													
	Eff	ficiencies	F	8													
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	(e) Re	eterence etticienc	P1	0													
	10	iese die uie reieren	PF	21													
			PF	2													
			PF	3													
			PF	24													



# **Closing Remarks**





# Where to find further information on CBAM?

Visit the CBAM webpage regularly – our one-stop shop

https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism\_en

- Guidance document for operators of non-EU installations producing CBAM goods, available in English, Spanish, German, French, Arabic, Hindi, Korean, and Turkish and will be available in Chinese, Italian, Polish and Ukrainian soon
- Communication template between importers and operators
- Recording of this training session "Guidance to the CBAM communication template for embedded emissions"
- Recordings of dedicated webinars
- Link to our E-learning materials through the Customs and Tax EU Learning portal
- Q&A and factsheet

If you detect an error in the template, please send relevant observations to: <u>TAXUD-UNIT-C5-CBAM@ec.europa.eu</u>



# **Detailed Flowchart Present in the Recording**









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