



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 (🔒)
- 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 between 45 and 60 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: 60 minutes

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**.

