

REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
欧洲议会和理事会第 2023/956 号条例

of 10 May 2023
在 2023 年 5 月 10 日获发

establishing a carbon border adjustment mechanism
建立碳边界调整机制

(Text with EEA relevance)
(与欧洲经济区有关的文字)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
欧洲议会和欧盟理事会,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,
考虑到《欧洲联盟运作条约》，特别是其中第 192(1)条，

Having regard to the proposal from the European Commission,
考虑到欧洲联盟委员会的提案，

After transmission of the draft legislative act to the national parliaments,
在向各国议会转交法律草案之后，

Having regard to the opinion of the European Economic and Social Committee ⁽¹⁾,
考虑到欧洲经济和社会委员会(1)的意见，

Having regard to the opinion of the Committee of the Regions ⁽²⁾,
考虑到地区委员会的意见(2)，

Acting in accordance with the ordinary legislative procedure ⁽³⁾,
按照一般立法程序行事(3)；

Whereas:
然而：

- (1) In its communication of 11 December 2019 entitled ‘The European Green Deal’ (the ‘European Green Deal’), the Commission set out a new growth strategy. That strategy aims to transform the Union into a fair and prosperous society, with a modern, resource-efficient and competitive economy, where there are no net emissions (emissions after deduction of removals) of greenhouse gases (‘greenhouse gas emissions’) at the latest by 2050 and where economic growth is decoupled from the use of resources. The European Green Deal aims to protect, conserve and enhance the Union’s natural capital, and to protect the health and well-being of citizens from environment-related risks and impacts. At the same time, that transformation must be just and inclusive, leaving no one behind. The Commission also announced in its communication of 12 May 2021 entitled ‘Pathway to a Healthy Planet for All, EU Action Plan: Towards Zero Pollution for Air, Water and Soil’ the promotion of relevant instruments and incentives to better implement the ‘polluter pays’ principle set out in Article 191(2) of the Treaty on the Functioning of the European Union (TFEU) and thus complete the phasing out of ‘pollution for free’ with a view to maximising synergies between decarbonisation and the zero-pollution ambition.

欧盟委员会在 2019 年 12 月 11 日题为“欧洲绿色协议”(“欧洲绿色协议”)的来文中提出了一项新的增长战略。该战略旨在将欧盟转变为一个公平和繁荣的社会，建立一个现代化、资源节约型和有竞争力的经济，最迟到 2050 年不再有温室气体

净排放量(扣除清除量后的排放量) (“温室气体排放量”)，经济增长与资源使用脱钩。欧洲绿色协议旨在保护、养护和加强欧盟的自然资本，并保护公民的健康和福祉免受与环境有关的风险和影响。与此同时，这种转变必须是公正和包容的，不能让任何人掉队。委员会还在 2021 年 5 月 12 日题为“迈向人人共享的健康地球之路，欧盟行动计划：实现空气、水和土壤的零污染”的来文中宣布促进有关文书和奖励措施，以更好地执行《欧洲联盟运作条约》第 191 条第 2 款规定的“谁污染谁付费”原则，从而完成逐步淘汰“免费污染”的工作，以期最大限度地实现脱碳和零污染目标之间的协同增效作用。

- (2) The Paris Agreement ⁽⁴⁾, adopted on 12 December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) (the ‘Paris Agreement’), entered into force on 4 November 2016. The Parties to the Paris Agreement have agreed to hold the increase in the global average temperature well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. Under the Glasgow Climate Pact, adopted on 13 November 2021, the Conference of the Parties to the UNFCCC, serving as the meeting of the Parties to the Paris Agreement, also recognised that limiting the increase in the global average temperature to 1,5 °C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and committed to strengthening the 2030 targets by the end of 2022 to close the ambition gap.

根据《联合国气候变化框架公约》(《气候公约》)于 2015 年 12 月 12 日通过的《巴黎协定》(4)于 2016 年 11 月 4 日生效。

《巴黎协定》缔约方同意将全球平均气温的上升幅度控制在远低于工业化前水平 2 摄氏度以下，并继续努力将气温上升幅度限制在比工业化前水平高 1.5 摄氏度以内。根据 2021 年 11 月 13 日通过的《格拉斯哥气候公约》，作为《巴黎协定》缔约方会议的《气候公约》缔约方会议也认识到，将全球平均气温升幅限制在比工业化前水平高 1.5 摄氏度以内，将大大减少气候变化的风险和影响，并承诺在 2022 年底之前加强 2030 年目标，以缩小目标差距。

⁽¹⁾ OJ C 152, 6.4.2022, p. 181.

(1) OJ c 152,6.4.2022, 第 181 页。

⁽²⁾ OJ C 301, 5.8.2022, p. 116.

(2) OJ c 301,5.8.2022, 第 116 页。

⁽³⁾ Position of the European Parliament of 18 April 2023 (not yet published in the Official Journal) and decision of the Council of 25 April 2023.

(3) 欧洲议会 2023 年 4 月 18 日的立场(尚未在《官方公报》上发表)和理事会 2023 年 4 月 25 日的决定。

⁽⁴⁾ OJ L 282, 19.10.2016, p. 4.

(4) OJ I 282,19.10.2016, 第 4 页。

- (3) Tackling climate and other environment-related challenges and reaching the objectives of the Paris Agreement are at the core of the European Green Deal. The value of the European Green Deal has only grown in light of the very severe effects of the COVID-19 pandemic on the health and economic well-being of the Union's citizens.

应对气候和其他与环境有关的挑战以及实现《巴黎协定》的目标是欧洲绿色交易的核心。鉴于 2019 冠状病毒疾病对欧盟公民的健康和经济福祉造成了非常严重的影响，欧洲绿色协议的价值才有所增长。

- (4) The Union committed to reducing the Union's economy-wide net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030, as set out in the submission to the UNFCCC on behalf of the European Union and its Member States on the update of the nationally determined contribution of the European Union and its Member States.

欧盟代表欧洲联盟及其成员国向《联合国气候变化框架公约》提交的关于欧洲联盟及其成员国国家确定贡献最新情况的文件中提出，欧盟承诺到 2030 年将欧盟整个经济范围的温室气体净排放量比 1990 年水平至少减少 55%。

- (5) Regulation (EU) 2021/1119 of the European Parliament and of the Council ⁽⁵⁾ has enshrined in legislation the objective of economy-wide climate neutrality at the latest by 2050. That Regulation also establishes a binding Union domestic reduction target for net greenhouse gas emissions (emissions after deduction of removals) of at least 55 % compared to 1990 levels by 2030.

欧洲议会和理事会第 2021/1119 号条例(欧盟)(5)在立法中规定，至迟在 2050 年实现全经济范围气候中和的目标。该条例还为到 2030 年温室气体净排放量(扣除清除量后的排放量)与 1990 年的水平相比至少减少 55% 规定了具有约束力的欧盟国内减排目标。

- (6) The Special Report of the Intergovernmental Panel on Climate Change (IPCC) of 2018 on the impacts of global temperature increases of 1,5 °C above pre-industrial levels and related global greenhouse gas emission pathways provides a strong scientific basis for tackling climate change and illustrates the need to step up climate action. That report confirms that, in order to reduce the likelihood of extreme weather events, greenhouse gas emissions need to be urgently reduced, and that climate change needs to be limited to a global temperature increase of 1,5 °C. Moreover, if mitigation pathways, consistent with limiting global warming to 1,5 °C above pre-industrial levels, are not rapidly activated, much more expensive and complex adaptation measures will have to be taken to avoid the impacts of higher levels of global warming. The contribution of Working Group I to the Sixth Assessment Report of the IPCC entitled 'Climate Change 2021: The Physical Science Basis' recalls that climate change is already affecting every region on Earth and projects that in the coming decades climate change will increase in all regions. That report stresses that, unless there are immediate, rapid and large-scale reductions in greenhouse gas emissions, limiting warming to close to 1,5 °C or even 2 °C will be beyond reach.

政府间气候变化专门委员会(气专委)2018 年关于全球气温比工业化前水平上升 1.5 摄氏度的影响和相关的全球温室气体排放路径的特别报告为应对气候变化提供了强有力的科学依据，并说明了加强气候行动的必要性。该报告证实，为了减少发生极端天气事件的可能性，迫切需要减少温室气体排放，而且气候变化需要限于全球气温上升 1.5 摄氏度。此外，如果不迅速启动符合将全球升温限制在比工业化前水平高 1.5 摄氏度的减缓途径，就必须采取更昂贵和更复杂的适应措施，以避免更高水平的全球升温的影响。第一工作组对气专委题为“2021 年气候变化：物理科学基础”的第六次评估报告的贡献回顾说，气候变化已经影响到地球上的每一个区域，并预测未来几十年气候变化将在所有区域加剧。该报告强调，除非立即、迅速和大规模地减少温室气体排放，否则将升温幅度限制在接近 1.5 摄氏度甚至 2 摄氏度将是遥不可及的。

- (7) The Union has been pursuing an ambitious policy on climate action and has put in place a regulatory framework to achieve its 2030 target for greenhouse gas emissions reduction. The legislation implementing that target consists, inter alia, of Directive 2003/87/EC of the European Parliament and of the Council ⁽⁶⁾, which establishes a system for greenhouse gas emission allowance trading within the Union ('EU ETS') and delivers harmonised pricing of greenhouse gas emissions at Union level for energy-intensive sectors and subsectors, of Regulation (EU) 2018/842 of the European Parliament and of the Council ⁽⁷⁾, which introduces national targets for the reduction of greenhouse gas emissions by 2030, and of Regulation (EU) 2018/841 of the European Parliament and of the Council ⁽⁸⁾, which requires Member States to compensate greenhouse gas emissions from land use with the removal of greenhouse gases from the atmosphere.

欧盟一直在推行一项雄心勃勃的气候行动政策，并建立了一个监管框架，以实现其 2030 年减少温室气体排放的目标。实现这一目标的立法除其他外包括欧洲议会和理事会第 2003/87/EC 号指令⁽⁶⁾，其中建立了欧盟内部温室气体排放限额交易制度(“欧盟排放限额”)，并为能源密集部门和分部门在欧盟一级提供统一的温室气体排放定价，欧洲议会和理事会第 2018/842 号条例(欧盟)⁽⁷⁾，其中提出到 2030 年减少温室气体排放的国家目标；以及欧洲议会和理事会第 2018/841 号条例(欧盟)⁽⁸⁾，其中要求成员国通过清除大气中的温室气体来补偿土地使用所产生的温室气体排放。

- (8) While the Union has substantially reduced its domestic greenhouse gas emissions, the greenhouse gas emissions embedded in imports to the Union have been increasing, thereby undermining the Union's efforts to reduce its global greenhouse gas emissions footprint. The Union has a responsibility to continue playing a leading role in global climate action.

虽然欧盟大幅度减少了其国内温室气体排放量，但欧盟进口产品中的温室气体排放量却在不断增加，从而破坏了欧盟减少其全球温室气体排放足迹的努力。欧盟有责任继续在全球气候行动中发挥领导作用。

⁽⁵⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

⁽⁵⁾ 欧洲议会和理事会 2021 年 6 月 30 日第 2021/1119 号条例(欧盟)，该条例确立了实现气候中和的框架，并修订了第 401/2009 号条例和第 2018/1999 号条例(“欧洲气候法”)(OJ L 243,9.7.2021, 第 1 页)。

⁽⁶⁾ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

⁽⁶⁾ 欧洲议会和理事会 2003 年 10 月 13 日第 2003/87/EC 号指令，建立了欧盟内部的温室气体排放许可交易制度，并修订了理事会第 96/61/EC 号指令(OJ L 275,25.10.2003, 第 32 页)。

⁽⁷⁾ Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

⁽⁷⁾ 欧洲议会和理事会 2018 年 5 月 30 日关于成员国在 2021 年至 2030 年期间具有约束力的年度温室气体排减量的第 2018/842 号条例(欧盟)，该条例有助于采取气候行动履行《巴黎协定》和第 525/2013 号修正条例(欧盟)之下的承诺(OJ L 156,19.6.2018, 第 26 页)。

⁽⁸⁾ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

⁽⁸⁾ 欧洲议会和理事会 2018 年 5 月 30 日关于将温室气体排放量和土地利用、土地利用的变化和林业的清除量纳入 2030 年气候和能源框架的第 2018/841 号条例(欧盟)，以及修正第 525/2013 号条例和第 529/2013/EU 号决定(OJ L 156,19.6.2018, 第 1 页)。

- (9) As long as a significant number of the Union's international partners have policy approaches that do not achieve the same level of climate ambition, there is a risk of carbon leakage. Carbon leakage occurs if, for reasons of costs related to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions. Such situations could lead to an increase in the total global emissions, thus jeopardising the reduction of greenhouse gas emissions that is urgently needed if the world is to keep the increase in global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. As the Union increases its climate ambition, that risk of carbon leakage could undermine the effectiveness of Union emission reduction policies.
- 只要相当数量的欧盟国际伙伴的政策方针不能实现同样水平的气候目标，就存在碳泄漏的风险。如果出于成本相关的原因，碳泄漏就会发生

to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions. Such situations could lead to an increase in the total global emissions, thus jeopardising the reduction of greenhouse gas emissions that is urgently needed if the world is to keep the increase in global average temperature to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. As the Union increases its climate ambition, that risk of carbon leakage could undermine the effectiveness of Union emission reduction policies.

在气候政策方面，某些工业部门或部门的企业将生产转移到其他国家，或从这些国家进口的产品取代温室气体排放密集程度较低的同等产品。这种情况可能导致全球总排放量增加，从而危及减少温室气体排放量，而如果世界要使全球平均气温比工业化前水平上升远低于 2 摄氏度，并努力将气温上升限制在比工业化前水平上升 1.5 摄氏度以内，就迫切需要减少这种排放量。随着欧盟提高其气候目标，碳泄漏的风险可能会破坏欧盟减排政策的有效性。

- (10) The initiative for a carbon border adjustment mechanism (the 'CBAM') is part of the 'Fit for 55' legislative package. The CBAM is to serve as an essential element of the Union's toolbox for meeting the objective of a climate-neutral Union at the latest by 2050 in line with the Paris Agreement by addressing the risk of carbon leakage that results from the Union's increased climate ambition. The CBAM is expected to also contribute to promoting decarbonisation in third countries.

碳边界调整机制(CBAM)的倡议是“Fit for 55”立法一揽子计划的一部分。气候中心将成为欧盟工具箱的一个重要组成部分，通过解决欧盟增加气候目标造成的碳泄漏风险，最迟在 2050 年按照《巴黎协定》实现气候中立欧盟的目标。CBAM 还有望促进第三国的脱碳工作。

- (11) Existing mechanisms for addressing the risk of carbon leakage in sectors or subsectors where such risk exists consist of the transitional free allocation of EU ETS allowances and financial measures to compensate for indirect emission costs incurred from greenhouse gas emission costs passed on in electricity prices. Those mechanisms are set out in Article 10a(6) and Article 10b of Directive 2003/87/EC, respectively. The free allocation of EU ETS allowances at the level of best performers has been a policy instrument for certain industrial sectors to address the risk of carbon leakage. However, compared to full auctioning, such free allocation weakens the price signal that the system provides and thus affects the incentives for investment into further reducing greenhouse gas emissions.

在存在碳泄漏风险的部门或部门处理碳泄漏风险的现有机制包括欧盟排放交易津贴的过渡性免费分配和财政措施，以补偿电价转嫁的温室气体排放成本所产生的间接排放成本。这些机制分别在 2003/87/EC 指令的第 10a (6)条和第 10b 条中规定。在表现最好的水平上免费分配欧盟碳排放交易津贴已经成为某些工业部门应对碳泄漏风险的政策工具。然而，与全面拍卖相比，这种自由分配削弱了该制度提供的价格信号，从而影响了进一步减少温室气体排放的投资动机。

- (12) The CBAM seeks to replace those existing mechanisms by addressing the risk of carbon leakage in a different way, namely by ensuring equivalent carbon pricing for imports and domestic products. To ensure a gradual transition from the current system of free allowances to the CBAM, the CBAM should be progressively phased in while free allowances in sectors covered by the CBAM are phased out. The combined and transitional application of EU ETS allowances allocated free of charge and of the CBAM should in no case result in more favourable treatment for Union goods compared to goods imported into the customs territory of the Union.

CBAM 寻求以不同的方式处理碳泄漏风险，即确保进口产品和国内产品的碳定价相同，以此取代现有的机制。为了确保从现行的免费津贴制度逐步过渡到资本市场中央银行，资本市场中央银行应逐步实施，而资本市场中央银行所涵盖的行业的免费津贴则逐步取消。将免费分配的欧盟排放交易津贴和中央银行的排放交易津贴合并过渡适用，在任何情况下都不应导致对欧盟货物的待遇优于进入欧盟关税地区的货物。

- (13) The carbon price is rising, and companies need long-term visibility, predictability and legal certainty to make their decisions on investment in the decarbonisation of industrial processes. Therefore, in order to strengthen the legal framework for fighting carbon leakage, a clear pathway for gradual further extension of the scope of the CBAM to products, sectors and subsectors at risk of carbon leakage should be established.

碳价格正在上涨，企业需要长期的可见性、可预测性和法律确定性，才能决定投资于工业过程的脱碳。因此，为了加强防治碳泄漏的法律框架，应当建立一条明确的途径，逐步进一步扩大该机制的范围，将其扩大到面临碳泄漏风险的产品、部门和分部门。

- (14) While the objective of the CBAM is to prevent the risk of carbon leakage, this Regulation would also encourage producers from third countries to use technologies that are more efficient in reducing greenhouse gases so that fewer emissions are generated. For that reason, the CBAM is expected to effectively support the reduction of greenhouse gas emissions in third countries.

虽然 CBAM 的目标是防止碳泄漏风险，但该条例还将鼓励第三国生产者使用在减少温室气体方面更有效的技术，以减少排放量。因此，CBAM 有望有效地支持第三国减少温室气体排放。

- (15) As an instrument to prevent carbon leakage and reduce greenhouse gas emissions, the CBAM should ensure that imported products are subject to a regulatory system that applies carbon costs equivalent to those borne under the EU ETS, resulting in a carbon price that is equivalent for imports and domestic products. The CBAM is a climate measure which should support the reduction of global greenhouse gas emissions and prevent the risk of carbon leakage, while ensuring compatibility with World Trade Organization law.

作为防止碳泄漏和减少温室气体排放的一种手段，CBAM 应确保进口产品受到一种监管制度的管制，这种制度适用的碳成本相当于欧盟排放交易计划所承担的成本，从而产生相当于进口产品和国内产品的碳价格。CBAM 是一项气候措施，应支持减少全球温室气体排放，防止碳泄漏风险，同时确保与世界贸易组织法律相符。

- (16) This Regulation should apply to goods imported into the customs territory of the Union from third countries, except where their production has already been subject to the EU ETS through its application to third countries or territories or to a carbon pricing system that is fully linked with the EU ETS.

本条例应适用于从第三国进口到欧盟关税地区的货物，除非这些货物的生产已通过适用于第三国或第三地区的欧盟排放交易系统或与欧盟排放交易系统充分挂钩的碳定价系统而受到欧盟排放交易系统的管制。

- (17) With a view to ensuring that the transition to a carbon-neutral economy is continuously accompanied by economic and social cohesion, account should be taken, upon future revision of this Regulation, of the special characteristics and constraints of the outermost regions referred to in Article 349 TFEU as well as of island States which are part of the customs territory of the Union, without undermining the integrity and coherence of the Union legal order, including the internal market and common policies.

为了确保向碳中和经济的过渡继续伴随着经济和社会的凝聚力，在今后修订本条例时，应考虑到第 349 条所述最外围地区以及属于联盟关税领土一部分的岛屿国家的特点和制约因素，同时不损害联盟法律秩序的完整性和一致性，包括内部市场和共同政策。

- (18) With a view to preventing the risk of carbon leakage in offshore installations, this Regulation should apply to goods, or processed products from those goods resulting from an inward processing procedure, that are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State where that continental shelf or exclusive economic zone is adjacent to the customs territory of the Union. Implementing powers should be conferred on the Commission to lay down detailed conditions for the application of the CBAM to such goods.

为了防止近海设施中的碳泄漏风险，本条例应适用于货物或这些货物的加工产品，这些货物因内向加工程序而被带到人工岛、固定或浮动结构或大陆架上的任何其他结构或成员国专属经济区，而该大陆架或专属经济区与欧盟关税领土毗邻。执行权力应授予委员会，以制定详细的条件，适用于这些货物的 CBAM。

- (19) The greenhouse gas emissions that should be subject to the CBAM should correspond to those greenhouse gas emissions covered by Annex I to Directive 2003/87/EC, namely carbon dioxide ('CO₂') as well as, where relevant, nitrous oxide and perfluorocarbons. The CBAM should initially apply to direct emissions of those greenhouse gases from the time of production of goods until the import of those goods into the customs territory of the Union, mirroring the scope of the EU ETS to ensure coherence. The CBAM should also apply to indirect emissions. Those indirect emissions are the emissions arising from the generation of electricity used to produce the goods to which this Regulation applies. The inclusion of indirect emissions would further enhance the environmental effectiveness of the CBAM and its ambition to contribute to fighting climate change. Indirect emissions should, however, not be taken into account initially for the goods in respect of which financial measures apply in the Union that compensate for indirect emissions costs incurred from greenhouse gas emission costs passed on in electricity prices. Those goods are identified in Annex II to this Regulation. Future revisions of the EU ETS in Directive 2003/87/EC and, in particular, revisions of the compensation measures of the indirect costs should be appropriately reflected as regards the scope of application of the CBAM. During the transitional period, data should be collected for the purpose of further specifying the methodology for the calculation of indirect emissions. That methodology should take into account the quantity of electricity used for the production of the goods listed in Annex I to this Regulation, as well as the country of origin, generation source, and the emission factors related to that electricity. The specific methodology should be further specified in order to achieve the most appropriate way to prevent carbon leakage and ensure the environmental integrity of the CBAM.

应遵守《气候变化框架公约》的温室气体排放量应与第 2003/87/EC 号指令附件一所涵盖的温室气体排放量相对应，即二氧化碳('CO₂')，以及在相关情况下的一氧化二氮和全氟化碳。CBAM 最初应适用于从货物生产到这些货物进入欧盟关税地区之间的这些温室气体的直接排放，反映欧盟排放交易系统的范围，以确保一致性。CBAM 也应适用于间接排放。这些间接排放是由于生产本条例所适用的产品的发电而产生的排放。间接排放的包含将进一步提高 CBAM 的环境效率及其对抗气候变化的雄心。但是，对于在联盟内适用财政措施以补偿电价转嫁的温室气体排放成本所引起的间接排放成本的货物，最初不应考虑间接排放。这些货物在本规定的附件二中确定。欧盟排放交易计划在第 2003/87/EC 号指令中的未来修订，特别是对间接费用补偿措施的修订，应适当反映在 CBAM 的适用范围方面。在过渡期间，应收集数据，以进一步说明间接排放量的计算方法。该方法应考虑到用于生产本条例附件一列货物的电力数量，以及起源国、发电来源和与该电力有关的排放系数。应进一步指明具体的方法，以达致最适当的方法防止碳泄漏，并确保燃煤机的环境完整性。

(20) The EU ETS and the CBAM share a common objective of pricing greenhouse gas emissions embedded in the same sectors and goods through the use of specific allowances or certificates. Both systems have a regulatory nature and are justified by the need to curb greenhouse gas emissions, in line with the binding environmental target under Union law, set out in Regulation (EU) 2021/1119, to reduce the Union's net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 and the objective to reach economy-wide climate neutrality at the latest by 2050.

欧盟排放交易计划和 CBAM 有一个共同的目标，即通过使用特定的限额或证书为同一部门和同一货物的温室气体排放量定价。这两种制度都具有监管性质，其理由是需要根据欧盟法律规定的具有约束力的环境目标，即到 2030 年将欧盟的温室气体净排放量比 1990 年的水平至少减少 55%，以及最迟到 2050 年实现整个经济范围的气候中和。

(21) While the EU ETS sets the total number of allowances issued (the 'cap') on the greenhouse gas emissions from activities within its scope and allows trading of allowances (the 'cap and trade system'), the CBAM should not establish quantitative limits on imports, so that trade flows are not restricted. Moreover, while the EU ETS applies to installations in the Union, the CBAM should apply to certain goods imported into the customs territory of the Union.

虽然欧盟排放交易计划对其范围内的活动的温室气体排放量设定了总的限额("上限")，并允许进行限额交易("上限和交易制度")，但是，欧盟排放交易计划不对进口设定数量限制，以免贸易流动受到限制。此外，欧盟排放交易计划适用于欧盟的设施，而 CBAM 则应适用于某些进口到欧盟关税地区的货物。

(22) The CBAM system has some specific features when compared to the EU ETS, including with respect to the calculation of the price of CBAM certificates, the possibilities to trade CBAM certificates and their period of validity. Those features are due to the need to preserve the effectiveness of the CBAM as a measure to prevent carbon leakage over time. They also ensure that the management of the CBAM system is not excessively burdensome, both in terms

与欧盟排放交易计划相比，CBAM 系统具有一些具体特点，包括 CBAM 证书价格的计算、交易 CBAM 证书的可能性及其有效期。

这些特性是由于需要保持 CBAM 的有效性，作为一种措施，以防止碳泄漏随着时间的推移。它们也确保了 CBAM 系统的管理不会过于繁琐

of obligations imposed on operators and administrative resources, while at the same time preserving a level of flexibility available to operators equivalent to that under the EU ETS. Ensuring such a balance is of particular importance to small and medium-sized enterprises (SMEs) concerned.

规定营办商须履行的义务及行政资源，同时维持营办商可享有与欧盟排放交易计划相当的灵活性。确保这种平衡对有关的中小型企业尤为重要。

- (23) In order to preserve its effectiveness as a measure to prevent carbon leakage, the CBAM needs to reflect closely the EU ETS price. While on the EU ETS market the price of allowances released onto the market is determined through auctions, the price of CBAM certificates should reasonably reflect the price of such auctions through averages calculated on a weekly basis. Such weekly average prices reflect closely the price fluctuations of the EU ETS and allow a reasonable margin for importers to take advantage of the price changes of the EU ETS while also ensuring that the system remains manageable for administrative authorities.

为了保持其作为防止碳泄漏措施的有效性，CBAM 需要密切反映欧盟排放交易计划的价格。虽然在欧盟排放交易计划市场上，向市场发放的许可证的价格是通过拍卖确定的，但 CBAM 证书的价格应通过每周计算的平均数合理地反映此类拍卖的价格。这种每周平均价格密切反映了欧盟排放交易系统的价格波动，使进口商有合理的余地利用欧盟排放交易系统的价格变化，同时确保该系统对行政当局仍然可以管理。

- (24) Under the EU ETS, the cap determines the supply of emission allowances and provides certainty about maximum emissions of greenhouse gases. The carbon price is determined by the balance of that supply against the market demand. Scarcity is necessary for there to be a price incentive. This Regulation is not intended to impose a cap on the number of CBAM certificates available to importers; if importers were able to carry forward and trade CBAM certificates, that ability could have resulted in situations where the price for CBAM certificates would no longer reflect the evolution of the price in the EU ETS. Such a situation would weaken the incentive for decarbonisation, favouring carbon leakage and impairing the overarching climate objective of the CBAM. It could also result in different prices for operators from different countries. The limits on the possibilities to trade CBAM certificates and to carry them forward are therefore justified by the need to avoid undermining the effectiveness and climate objective of the CBAM and to ensure even-handed treatment of operators from different countries. However, in order to preserve the possibility for importers to optimise their costs, this Regulation should provide for a system where authorities can repurchase a certain amount of excess certificates from importers. Such amount should be set at a level which allows a reasonable margin for importers to leverage their costs over the period of validity of the certificates while preserving the overall price transmission effect, ensuring that the environmental objective of the CBAM is preserved.

根据欧盟排放交易计划，上限决定排放限额的供应，并确定温室气体的最大排放量。碳价格取决于供给与市场需求之间的平衡。稀缺性是价格激励的必要条件。本条例无意对进口商可获得的 CBAM 证书数量设置上限；如果进口商能够结转和交易 CBAM 证书，这种能力可能导致 CBAM 证书的价格不再反映欧盟排放交易计划中价格的变化。这种情况会削弱脱碳的动机，有利于碳泄漏和损害 CBAM 的总体气候目标。这也可能导致不同国家运营商的价格不同。因此，有必要避免破坏 CBAM 的有效性和气候目标，并确保公平对待来自不同国家的经营者，这就证明了对 CBAM 证书交易和结转的可能性加以限制是合理的。然而，为了保持进口商优化其成本的可能性，本条例应规定一种制度，使当局能够从进口商那里回购一定数量的超额证书。这一数额应设定在一个允许进口商在证书有效期内利用其成本的合理余额，同时保持整体价格传导效应，确保保证监管机构的环境目标得到保持的水平。

- (25) Given that the CBAM would apply to imports of goods into the customs territory of the Union rather than to installations, certain adaptations and simplifications would also need to apply in the CBAM. One such simplification should be the introduction of a simple and accessible declarative system whereby importers report the total verified greenhouse gas emissions embedded in goods imported in a given calendar year. A different timing compared to the compliance cycle of the EU ETS should also be applied to avoid any potential bottleneck that might result from obligations for accredited verifiers under this Regulation and Directive 2003/87/EC.

鉴于商品进出口管制将适用于进入欧盟关税地区的货物进口，而不适用于设施，因此也需要在商品进出口管制中进行某些调整和简化。其中一个简化办法应当是采用一种简单易行的申报制度，进口商据此报告某一日历年进口货物中经核实的温室气体排放总量。还应适用与欧盟排放交易计划履约周期不同的时间安排，以避免本条例和第 2003/87/EC 号指令规定的经认证的核查人义务可能造成的任何潜在瓶颈。

(26) Member States should impose penalties for infringements of this Regulation and ensure that such penalties are enforced. More specifically, the penalty amount for the failure of an authorised CBAM declarant to surrender CBAM certificates should be identical to the amount pursuant to Article 16(3) and (4) of Directive 2003/87/EC. However, where the goods have been introduced into the Union by a person other than an authorised CBAM declarant without complying with the obligations under this Regulation, the amount of those penalties should be higher in order to be effective, proportionate and dissuasive, also taking into account the fact that such person is not obliged to surrender CBAM certificates. The imposition of penalties under this Regulation is without prejudice to penalties that may be imposed under Union or national law for the infringement of other relevant obligations, in particular those related to customs rules.

成员国应对违反本条例的行为进行处罚，并确保这种处罚得到执行。更具体而言，被授权的 CBAM 申报人未能交出 CBAM 证书的罚款额应与第 2003/87/EC 号指令第 16(3)和(4)条规定的罚款额相同。但是，如果货物是由经授权的 CBAM 申报人以外的其他人介绍进入欧盟而未遵守本条例规定的义务，为了有效、相称和具有劝阻作用，这些处罚的数额应该更高，同时考虑到这些人没有义务交出 CBAM 证书这一事实。根据本条例实施的处罚不妨碍根据联盟或国家法律对违反其他有关义务，特别是与海关规则有关的义务可能实施的处罚。

(27) While the EU ETS applies to certain production processes and activities, the CBAM should target the corresponding imports of goods. That requires clearly identifying imported goods by means of their classification in the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87⁽⁹⁾ and linking them to embedded emissions.

虽然欧盟 ETS 适用于某些生产过程和活动，CBAM 应针对相应的货物进口。这就要求根据欧洲理事会第 2658/87(9)号规例所载的合并名称("CN")，以清楚识别进口货物，并将进口货物与嵌入式排放联系起来。

⁽⁹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

(9)欧洲理事会 1987 年 7 月 23 日第 2658/87 号关于关税和统计术语以及共同关税的规例(OJ L 256,7.9.1987, 第 1 页)。

(28) The goods or processed products covered by the CBAM should reflect the activities covered by the EU ETS as that system is based on quantitative and qualitative criteria linked to the environmental objective of Directive 2003/87/EC and is the most comprehensive greenhouse gas emissions regulatory system in the Union.

CBAM 所涵盖的货物或加工产品应反映欧盟排放交易系统所涵盖的活动，因为该系统基于与第 2003/87/EC 号指令的环境目标相联系的定量和定性标准，是欧盟内最全面的温室气体排放管制系统。

(29) Defining the scope of the CBAM in a way that reflects the activities covered by the EU ETS would also contribute to ensuring that imported products are granted a treatment that is not less favourable than that accorded to like products of domestic origin.

以反映欧盟排放交易计划所涵盖的活动的方式界定商品生产监测中心的范围，也将有助于确保进口产品得到的待遇不低于给予同类国内产品的待遇。

(30) Whilst the ultimate objective of the CBAM is one of broad product coverage, it would be prudent to start with a selected number of sectors with relatively homogeneous goods where there is a risk of carbon leakage. Union sectors deemed to be at risk of carbon leakage are listed in Commission Delegated Decision (EU) 2019/708⁽¹⁰⁾.

虽然 CBAM 的最终目标是广泛的产品覆盖范围，但审慎的做法是从一些具有碳泄漏风险的相对同质化产品的选定部门开始。欧盟委员会授权决定(EU)2019/708(10)列出了被认为存在碳泄漏风险的联盟部门。

(31) The goods, to which this Regulation should apply, should be selected after careful analysis of their relevance in terms of cumulated greenhouse gas emissions and risk of carbon leakage in the corresponding EU ETS sectors, while limiting complexity and administrative burden on the operators concerned. In particular, the selection should take into account basic materials and basic products covered by the EU ETS with the objective of ensuring that emissions embedded in emission-intensive products imported into the Union are subject to a carbon price that is equivalent to that applied to Union products, and of mitigating the risk of carbon leakage. The relevant criteria to narrow the selection should be: first, relevance of sectors in terms of emissions, namely whether the sector is one of the largest aggregate emitters of greenhouse gas emissions; second, the sector's exposure to significant risk of carbon leakage, as defined pursuant to Directive 2003/87/EC; and third, the need to balance broad product coverage in terms of greenhouse gas emissions, while limiting complexity and administrative burden.

应在仔细分析货物与欧盟排放交易系统相应部门累积温室气体排放量和碳泄漏风险的相关性之后，选择适用本条例的货物，同时限制有关经营者的复杂性和行政负担。特别是，选择时应考虑到欧盟排放交易系统所涵盖的基本材料和基本产品，目的是确保进口到欧盟的排放密集型产品的排放量受到与欧盟产品相同的碳价格的约束，并减少碳泄漏的风险。缩小选择范围的相关标准应是：第一，各部门在排放方面的相关性，即该部门是否是温室气体排放总量最大的部门之一；第二，该部门面临根据第 2003/87/EC 号指令界定的重大碳泄漏风险；第三，需要在温室气体排放方面平衡广泛的产品覆盖范围，同时限制复杂性和行政负担。

(32) The use of the first criterion would allow the listing of the following industrial sectors in terms of cumulated emissions: iron and steel, refineries, cement, aluminium, organic basic chemicals, hydrogen and fertilisers.

使用第一项标准将允许按累计排放量列出以下工业部门：钢铁、炼油、水泥、铝、有机基础化学品、氢和化肥。

(33) Certain sectors listed in Delegated Decision (EU) 2019/708 should not, however, be addressed in this Regulation at this stage, due to their particular characteristics.

然而，2019/708 年度获授权决定(欧盟)所列的若干行业，由于其特殊性质，在现阶段不应在本规例中提及。

(34) In particular, organic chemicals should not be included in the scope of this Regulation due to technical limitations that at the time of the adoption of this Regulation do not allow to define clearly the embedded emissions of such imported goods. For those goods the applicable benchmark under the EU ETS is a basic parameter, which does not allow for an unambiguous allocation of emissions embedded in individual imported goods. A more targeted allocation to organic chemicals requires more data and analysis.

特别是，有机化学品不应列入本条例的范围，因为在通过本条例时存在技术限制，不允许明确界定此类进口货物的嵌入式排放。对于这些货物，欧盟排放交易计划下的适用基准是一个基本参数，不允许对单个进口货物的排放量进行明确的分配。更有针对性的有机化学品分配需要更多的数据和分析。

(35) Similar technical constraints apply to refinery products, for which it is not possible to unambiguously assign greenhouse gas emissions to individual output products. At the same time, the relevant benchmark in the EU ETS does not directly relate to specific products, such as petrol, diesel or kerosene, but to all refinery output. 类似的技术限制也适用于炼油产品，对于这些产品，不可能明确地将温室气体排放量分配给单个产品。同时，欧盟排放交易计划中的相关基准并不直接涉及汽油、柴油或煤油等具体产品，而是涉及所有炼油厂的产量。

(36) Aluminium products should be included in the CBAM as they are highly exposed to carbon leakage. Moreover, in several industrial applications they are in direct competition with steel products because of characteristics which closely resemble those of steel products.

铝产品由于高度暴露于碳泄漏，因此应包括在集束弹药中。此外，在一些工业应用中，它们与钢铁产品直接竞争，因为它们的特性与钢铁产品非常相似。

(37) At the time of the adoption of this Regulation, imports of hydrogen into the Union are relatively low. However, that situation is expected to change significantly in the coming years as the Union's 'Fit for 55' package promotes the use of renewable hydrogen. For the decarbonisation of industry as a whole, the demand for renewable hydrogen will increase, and consequently lead to non-integrated production processes in downstream products where hydrogen is a precursor. The inclusion of hydrogen in the scope of the CBAM is the appropriate means to further foster the decarbonisation of hydrogen.

在通过这项规定的时候，进入联盟的氢进口量相对较低。然而，随着欧盟的“Fit for 55”一揽子计划促进可再生氢气的使用，这种情况预计在未来几年将会发生重大变化。就整个工业的脱碳而言，对可再生氢的需求将会增加，从而导致以氢为前体的下游产品的非一体化生产过程。将氢纳入 CBAM 范围是进一步促进氢脱碳的适当手段。

⁽¹⁰⁾ Commission Delegated Decision (EU) 2019/708 of 15 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council concerning the determination of sectors and subsectors deemed at risk of carbon leakage for the period 2021 to 2030 (OJ L 120, 8.5.2019, p. 20).

(10) 欧盟委员会 2019 年 2 月 15 日第 2019/708 号授权决定(欧盟)，补充欧洲议会和理事会关于确定 2021 年至 2030 年期间被认为有碳泄漏风险的部门和分部门的第 2003/87/EC 号指令(OJ L 120,8.5.2019, 第 20 页)。

(38) Similarly, certain products should be included in the scope of the CBAM despite their low level of embedded emissions occurring during their production process, as their exclusion would increase the likelihood of circumventing the inclusion of steel products in the CBAM by modifying the pattern of trade towards downstream products.

同样，尽管某些产品在生产过程中的嵌入排放水平较低，但仍应将其纳入 CBAM 的范围，因为如果将其排除在外，就更有可能通过改变向下游产品的贸易模式而避免将钢铁产品纳入 CBAM。

(39) Conversely, this Regulation should not initially apply to certain products the production of which does not entail meaningful emissions such as ferrous scrap, some ferro-alloys and certain fertilisers.

相反，本条例最初不应适用于生产不产生有意义排放的某些产品，如废铁、某些铁合金和某些肥料。

(40) The importation of electricity should be included in the scope of this Regulation, as that sector is responsible for 30 % of the total greenhouse gas emissions in the Union. The Union's increased climate ambition would widen the gap in carbon costs between electricity production within the Union and third countries. That gap, combined with the progress in connecting the Union electricity grid to that of its neighbours, would increase the risk of carbon leakage due to the increase in imports of electricity, a significant part of which is produced by coal-fired power plants.

进口电力应包括在本条例的范围内，因为该部门占欧盟温室气体排放总量的 30%。欧盟不断增长的气候雄心将扩大欧盟内部和第三国电力生产之间的碳成本差距。这一差距，加上联盟电网与邻国电网连接的进展，将增加因电力进口增加而发生碳泄漏的风险，而电力进口的很大一部分是由燃煤发电厂生产的。

(41) In order to avoid excessive administrative burden as regards competent national administrations and importers, it is appropriate to specify the limited cases in which the obligations under this Regulation should not apply. That de minimis provision, however, is without prejudice to a continued application of the provisions under Union or national law that are necessary to ensure compliance with the obligations under this Regulation as well as, in particular, with customs legislation, including the prevention of fraud.

为了避免对国家主管部门和进口商造成过重的行政负担，应当具体说明本条例规定的义务不适用的有限情况。但是，这一最低限度规定并不妨碍继续适用联盟或国家法律规定的必要条款，以确保遵守本条例规定的义务，特别是遵守海关立法，包括防止欺诈。

(42) As importers of goods covered by this Regulation should not have to fulfil their obligations under this Regulation at the time of importation, specific administrative measures should be applied to ensure that such obligations are fulfilled at a later stage. Therefore, importers should only be entitled to import goods that are subject to this Regulation after they have been granted an authorisation by competent authorities.

由于本条例所涵盖货物的进口商在进口时无须履行本条例所规定的义务，因此应采取具体的行政措施，以确保在稍后阶段履行这些义务。因此，进口商只有在获得主管当局的授权后，才有权进口受本规例规管的货品。

(43) The customs authorities should not allow the importation of goods by any person other than an authorised CBAM declarant. In accordance with Articles 46 and 48 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽¹¹⁾, the customs authorities are entitled to carry out checks on the goods, including with respect to the identification of the authorised CBAM declarant, the eight-digit CN code, the quantity and the country of origin of the imported goods, the date of declaration and the customs procedure. The Commission should include the risks relating to the CBAM in the establishment of the common risk criteria and standards pursuant to Article 50 of Regulation (EU) No 952/2013.

海关当局不应准许任何人士进口货物，除非获准进口香港货物的香港中央结算系统申报人。根据欧洲议会和理事会(11)第 952/2013 号条例(欧盟)第 46 条和第 48 条，海关当局有权对货物进行检查，包括查明经批准的 CBAM 申报人的身份、8 位合并名目编码、进口货物的数量和起源国、申报日期和海关程序。欧盟委员会应根据第 952/2013 号条例(欧盟)第 50 条的规定，在制定共同风险标准和标准时列入与 CBAM 有关的风险。

(44) During a transitional period, the customs authorities should inform customs declarants of the obligation to report information, so as to contribute to the gathering of information as well as to awareness on the need to request the status of authorised CBAM declarants where applicable. Such information should be communicated by the customs authorities in an appropriate manner to ensure that customs declarants are made aware of such obligation.

在过渡期间，海关当局应告知海关申报人报告信息的义务，以便有助于收集信息，并认识到有必要酌情要求获得海关监管局授权的申报人的地位。这些信息应由海关当局以适当的方式传达，以确保报关人员了解这种义务。

(45) The CBAM should be based on a declarative system in which an authorised CBAM declarant, who could represent more than one importer, would submit annually a declaration of the embedded emissions in the goods imported into the customs territory of the Union and would surrender the number of CBAM certificates which correspond to those declared emissions. The first CBAM declaration, in respect of the calendar year 2026, should be submitted by 31 May 2027.

CBAM 应建立在一种声明制度的基础上，在这种制度下，经授权的 CBAM 声明人可以代表一个以上的进口商，每年提交一份关于进口到欧盟关税地区的货物的嵌入排放量的声明，并交出与所申报的排放量相对应的 CBAM 证书的数目。第一份 CBAM 声明应于 2027 年 5 月 31 日前提交，日历年为 2026 年。

(46) An authorised CBAM declarant should be allowed to claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price already effectively paid in the country of origin for the declared embedded emissions.

应当允许获得授权的 CBAM 申报人要求减少 CBAM 证书的数量，这些证书的数量相当于申报的嵌入排放量在起源国已经有效支付的碳价格。

⁽¹¹⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

(11) 欧洲议会及欧洲理事会 2013 年 10 月 9 日第 952/2013 号规例(OJ L 269,10.10.2013, 第 1 页)。

- (47) The declared embedded emissions should be verified by a person accredited by a national accreditation body appointed in accordance with Regulation (EC) No 765/2008 of the European Parliament and of the Council ⁽¹²⁾ or pursuant to Commission Implementing Regulation (EU) 2018/2067 ⁽¹³⁾.

申报的嵌入式排放量应由根据欧洲议会和理事会第 765/2008 号条例或根据欧盟委员会第 2018/2067(13)号执行条例任命的国家认证机构认证的人员核实。

- (48) The CBAM should allow operators of production installations in third countries to register in the CBAM registry and to make their verified embedded emissions from production of goods available to authorised CBAM declarants. An operator should be able to choose that its name, address and contact information in the CBAM registry are not made accessible to the public.

CBAM 应允许第三国生产设施的经营者在 CBAM 登记册中登记，并将其经核实的货物生产嵌入排放量提供给 CBAM 授权申报人。经营者应该能够选择其在 CBAM 登记册中的名称、地址和联系信息不对公众开放。

- (49) CBAM certificates would differ from EU ETS allowances for which daily auctioning is an essential feature. The need to set a clear price for CBAM certificates would make daily publication excessively burdensome and confusing for operators, as daily prices risk becoming obsolete upon publication. Thus, the publication of CBAM prices on a weekly basis would more accurately reflect the pricing trend of EU ETS allowances released onto the market and pursue the same climate objective. The calculation of the price of CBAM certificates should therefore be set on the basis of a longer timeframe, namely on a weekly basis, than on the timeframe established by the EU ETS, namely on a daily basis. The Commission should be tasked with calculating and publishing that average price.

CBAM 证书将不同于欧盟 ETS 津贴，对于欧盟 ETS 津贴，每日拍卖是一个基本特征。需要为 CBAM 证书设定一个明确的价格，这将使每日发布对运营商来说过于繁琐和混乱，因为一旦发布，每日价格就有过时的风险。因此，每周公布 CBAM 价格将更准确地反映欧盟排放交易计划免税额在市场上的定价趋势，并追求同样的气候目标。因此，CBAM 证书价格的计算应以较长的时间框架为基础，即每周计算，而不是以欧盟排放交易计划确定的时间框架为基础，即每天计算。欧盟委员会应负责计算和公布该平均价格。

- (50) In order to give authorised CBAM declarants flexibility in complying with their obligations under this Regulation and allow them to benefit from fluctuations in the price of EU ETS allowances, CBAM certificates should be valid for a limited period of time from the date of their purchase. The authorised CBAM declarant should be allowed to re-sell a portion of the certificates bought in excess. With a view to surrendering CBAM certificates, the authorised CBAM declarant should accumulate the number of certificates required during the year which corresponds with the thresholds set at the end of each quarter.

为了让获授权的 CBAM 申报人灵活地履行本条例规定的义务，并让他们受益于欧盟排放交易津贴价格的波动，CBAM 证书应在购买之日起的有效期限内有效。获授权的 CBAM 申报人应获准转售部分超额购买的 CBAM 证书。为了交还中央银行证书，获授权的中央银行证书申报人应累积年内所需的证书数目，而该数目应与每季度未设定的门槛相符。

- (51) The physical characteristics of electricity as a product justify a slightly different design within the CBAM as compared to other goods. Default values should be used under clearly specified conditions, and it should be possible for authorised CBAM declarants to claim the calculation of their obligations under this Regulation based on actual emissions. Electricity trade is different from trade in other goods, in particular because it is traded through interconnected electricity grids, using power exchanges and specific forms of trading. Market coupling is a densely regulated form of electricity trade which enables the aggregation of bids and offers across the Union.

电作为一种产品的物理特性证明了 CBAM 内部的设计与其他产品略有不同。缺省值应在明确指定的条件下使用，而且获授权的 CBAM 申报人应有可能根据实际排放量要求计算其在本规例下的义务。电力贸易不同于其他商品贸易，特别是因为它是通过相互连接的电网进行交易，使用电力交换和特定形式的交易。市场耦合是一种受到严格监管的电力交易形式，它使得整个联盟的出价和报价能够聚合在一起。

- (52) To avoid the risk of circumvention and improve the traceability of actual CO₂ emissions from import of electricity and its use in goods, the calculation of actual emissions should only be permitted under certain strict conditions. In particular, it should be necessary to demonstrate a firm nomination of the allocated interconnection capacity and

that there is a direct contractual relation between the purchaser and the producer of the renewable electricity, or between the purchaser and the producer of electricity having lower than default value emissions.

为了避免规避风险，并提高进口电力及其在货物中使用的实际二氧化碳排放量的可追溯性，只有在某些严格的条件下才应允许计算实际排放量。特别是，应当有必要证明已分配的互连能力的确切提名，以及可再生电力的购买者和生产者之间或者排放量低于默认值的电力的购买者和生产者之间存在直接的关系。

(53) To reduce the risk of carbon leakage, the Commission should take action to address practices of circumvention.

The Commission should evaluate the risk of such circumvention in all sectors to which this Regulation applies.

为了减少碳泄漏的风险，委员会应采取行动处理规避的做法。欧盟委员会应评估本条例适用的所有部门的此类规避风险。

(54) Contracting Parties to the Treaty establishing the Energy Community concluded by Council Decision 2006/500/EC⁽¹⁴⁾ and, Parties to Association Agreements, including Deep and Comprehensive Free Trade Areas, are committed to decarbonisation processes that should eventually result in the adoption of carbon pricing mechanisms similar or equivalent to the EU ETS or in their participation in the EU ETS.

(54)理事会第 2006/500/EC (14)号决定缔结的建立能源共同体条约缔约方和协会协定缔约方，包括深入和全面的自由贸易区，致力于脱碳进程，最终应导致采用类似或等同于欧盟排放交易计划的碳定价机制或参与欧盟排放交易计划。

⁽¹²⁾ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

(12)欧洲议会及理事会于 2008 年 7 月 9 日发出的第 765/2008 号规例(欧洲共同体)，订明认可及废除第 339/93 号规例(欧洲共同体)的规定(OJ L 218,13.8.2008, 第 30 页)。

⁽¹³⁾ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94).

(13)欧盟委员会 2018 年 12 月 19 日关于根据欧洲议会和理事会第 2003/87/EC 号指令核查数据和认证核查人的第 2018/2067 号执行条例(OJ L 334,31.12.2018, 第 94 页)。

⁽¹⁴⁾ Council Decision 2006/500/EC of 29 May 2006 on the conclusion by the European Community of the Energy Community Treaty (OJ L 198, 20.7.2006, p. 15).

(14)理事会 2006 年 5 月 29 日关于欧洲共同体缔结《能源共同体条约》的第 2006/500/EC 号决定(OJ L 198,20.7.2006, 第 15 页)。

- (55) The integration of third countries into the Union electricity market is an important factor for those countries to accelerate their transition to energy systems with high shares of renewable energies. Market coupling for electricity, as set out in Commission Regulation (EU) 2015/1222⁽¹⁵⁾, enables third countries to better integrate electricity from renewable energies into the electricity market, to exchange such electricity in an efficient manner within a wider area, balancing supply and demand with the larger Union market, and to reduce the CO₂ emission intensity of their electricity generation. Integration of third countries into the Union electricity market also contributes to the security of electricity supplies in those countries and in the neighbouring Member States.

第三国融入联盟电力市场是这些国家加快向可再生能源比例高的能源系统过渡的一个重要因素。如欧盟委员会 2015/1222(15) 条例所述，电力市场耦合使第三国能够更好地将可再生能源的电力纳入电力市场，在更广泛的区域内以高效率的方式交换此类电力，平衡供需与更大的欧盟市场，并降低其发电的二氧化碳排放系数。第三国融入欧盟电力市场也有助于这些国家和邻近成员国的电力供应安全。

- (56) Once the electricity markets of third countries are closely integrated into that of the Union through market coupling, technical solutions should be found to ensure the application of the CBAM to electricity exported from those countries into the customs territory of the Union. If technical solutions cannot be found, third countries whose markets are coupled with that of the Union should benefit from a time-limited exemption from the CBAM until 2030 with regard solely to the export of electricity, provided that certain conditions are met. Those third countries should, however, develop a roadmap and commit to implementing a carbon pricing mechanism providing for a price that is equivalent to the EU ETS, and should commit to achieving carbon neutrality at the latest by 2050 as well as to align with Union legislation in the areas of environment, climate, competition and energy. Such exemption should be withdrawn at any time if there are reasons to believe that the country in question does not fulfil its commitments or if it has not adopted by 2030 an emissions trading system equivalent to the EU ETS.

一旦第三国的电力市场通过市场耦合与欧盟的电力市场紧密结合，就应该找到技术解决办法，确保对从这些国家出口到欧盟关税地区的电力适用 CBAM。如果找不到技术解决办法，只要满足某些条件，其市场与欧盟市场结合在一起的第三国就应在 2030 年之前只在电力出口方面享有有时限的豁免。然而，这些第三国应制定路线图，承诺执行碳定价机制，规定相当于欧盟排放交易计划的价格，并应承诺至迟在 2050 年实现碳中和，并与欧盟在环境、气候、竞争和能源领域的立法保持一致。如果有理由认为有关国家没有履行其承诺，或者如果该国到 2030 年还没有采用与欧盟排放交易制度相当的排放交易制度，则应随时撤销这种豁免。

- (57) Transitional provisions should apply for a limited period of time. For that purpose, the CBAM should apply without financial adjustment, with the objective of facilitating its smooth roll-out, thereby reducing the risk of disruptive impacts on trade. Importers should have to report on a quarterly basis the embedded emissions in goods imported during the previous quarter of the calendar year, setting out direct and indirect emissions as well as any carbon price effectively paid abroad. The last CBAM report, which is the report to be submitted for the last quarter of 2025, should be submitted by 31 January 2026.

过渡性条款应适用于一段有限的时间。为此，应在不进行财政调整的情况下实施中央银行监管机制，目的是促进其顺利推出，从而减少对贸易造成破坏性影响的风险。进口商应每季度报告日历年前一季度进口货物的嵌入排放量，列出直接和间接排放量以及在国外实际支付的任何碳价格。最后一份 CBAM 报告，也就是 2025 年最后一个季度的报告，应该在 2026 年 1 月 31 日之前提交。

- (58) To facilitate and ensure a proper functioning of the CBAM, the Commission should provide support to the competent authorities in carrying out their functions and duties under this Regulation. The Commission should coordinate, issue guidelines and support the exchange of best practices.

为了促进和确保中央银行监督管理委员会的正常运作，该委员会应支持主管当局根据本条例履行其职能和职责。委员会应协调、发布指引并支持最佳实践的交流。

- (59) In order to apply this Regulation in a cost-efficient way, the Commission should manage the CBAM registry containing data on the authorised CBAM declarants, operators and installations in third countries.

为了以具有成本效益的方式适用本条例，欧盟委员会应管理 CBAM 登记册，其中载有关于第三国经授权的 CBAM 申报人、运营商和设施的数据。

(60) A common central platform should be established for the sale and repurchase of CBAM certificates. With a view to overseeing the transactions on the common central platform, the Commission should facilitate the exchange of information and the cooperation between competent authorities, as well as between those authorities and the Commission. Furthermore, a rapid flow of information between the common central platform and the CBAM registry should be established.

应为 CBAM 证书的销售和回购建立一个共同的中央平台。为了监督共同中央平台上的交易，委员会应促进主管当局之间以及这些当局与委员会之间的信息交流和合作。此外，应建立共同中央平台和 CBAM 注册中心之间的快速信息流。

(61) To contribute to the effective application of this Regulation, the Commission should carry out risk-based controls and should review the content of CBAM declarations accordingly.

为了促进本条例的有效应用，欧盟委员会应该进行基于风险的控制，并相应地审查 CBAM 声明的内容。

(62) In order to further enable a uniform application of this Regulation, the Commission should, as a preliminary input, make available to the competent authorities its own calculations regarding the CBAM certificates to be surrendered, on the basis of its review of the CBAM declarations. Such preliminary input should be provided for indicative purposes only and without prejudice to the definitive calculation to be made by the competent authority. In particular, no right of appeal or other remedial measure should be possible against such preliminary input made by the Commission.

为了进一步使本条例得到统一适用，作为初步投入，委员会应向主管当局提供它自己根据对 CBAM 申报的审查结果计算出来的 CBAM 证书。这样的初步输入只能用于指示性目的，并且不影响主管当局所作的最终计算。特别是，对于委员会提出的这些初步意见，不得有任何上诉权或其他补救措施。

⁽¹⁵⁾ Commission Regulation (EU) 2015/1222 of 24 July 2015 establishing a guideline on capacity allocation and congestion management (OJ L 197, 25.7.2015, p. 24).

(15) 欧洲联盟委员会 2015 年 7 月 24 日第 2015/1222 号规例，就容量分配和阻塞管理订立指引(OJ L 197,25.7.2015, p. 24)。

(63) Member States should also be able to carry out reviews of individual CBAM declarations for enforcement purposes. The conclusions of the reviews of individual CBAM declarations should be shared with the Commission. Those conclusions should also be made available to other competent authorities via the CBAM registry.

成员国也应该能够为了执行目的对 CBAM 的个别声明进行审查。审查个别 CBAM 声明的结论应与委员会共享。这些结论也应该通过 CBAM 注册表提供给其他主管当局。

(64) Member States should be responsible for correctly establishing and collecting revenues arising from the application of this Regulation.

成员国应负责正确确定和收取因适用本条例而产生的收入。

(65) The Commission should regularly evaluate the application of this Regulation and report to the European Parliament and to the Council. Those reports should in particular focus on possibilities to enhance climate actions towards reaching the objective of a climate-neutral Union at the latest by 2050. The Commission should, as part of that reporting, collect the information necessary with a view to the further extension of the scope of this Regulation to embedded indirect emissions in the goods listed in Annex II as soon as possible, as well as to other goods and services that could be at risk of carbon leakage, such as downstream products, and to developing methods of calculating embedded emissions based on the environmental footprint methods, as set out in Commission Recommendation 2013/179/EU⁽¹⁶⁾. Those reports should also contain an assessment of the impact of the CBAM on carbon leakage, including in relation to exports, and its economic, social and territorial impact throughout the Union, taking into account also the special characteristics and constraints of outermost regions referred to in Article 349 TFEU and of island States which are part of the customs territory of the Union.

欧盟委员会应定期评估本条例的适用情况，并向欧洲议会和理事会报告。这些报告应特别关注加强气候行动的可能性，以实现最迟在 2050 年建立一个气候中立联盟的目标。作为报告的一部分，委员会应收集必要的信息，以便尽快将本条例的范围进一步扩大到附件二所列货物中的嵌入式间接排放量，以及可能有碳泄漏风险的其他货物和服务，例如下游产品，并按照委员会第 2013/179/EU (16)号建议的规定，制定根据环境足迹方法计算嵌入式排放量的方法。这些报告还应当包含一份评估报告，评估中央气候变化框架对碳泄漏的影响，包括与出口有关的影响，以及其对整个联盟的经济、社会和领土的影响，同时考虑到第 349 条所述最外围地区以及属于联盟关税领土一部分的岛屿国家的特点和制约因素。

(66) Practices of circumvention of this Regulation should be monitored and addressed by the Commission, including where operators could slightly modify their goods without altering their essential characteristics, or artificially split shipments, in order to avoid the obligations under this Regulation. Situations where goods would be sent to a third country or region prior to their importation to the Union market, with the aim of avoiding the obligations under this Regulation, or where operators in third countries would export their less greenhouse gas emissions intensive products to the Union and keep their more greenhouse gas emissions intensive products for other markets, or reorganisation by exporters or producers of their patterns and channels of sale and production, or any other kinds of dual production and dual sale practices, with the aim of avoiding the obligations under this Regulation, should also be monitored.

委员会应监测和处理规避本条例的做法，包括经营者可在不改变其基本特征的情况下对其货物进行轻微修改，或人为分割货物，以避免本条例规定的义务。还应监测以下情况：货物在进口到欧盟市场之前运往第三国或第三区域，以避免本条例规定的义务；第三国的经营者向欧盟出口其温室气体排放密集程度较低的产品，并将其温室气体排放密集程度较高的产品留给其他市场；出口商或生产商重新安排其销售和和生产模式和渠道；或任何其他类型的双重生产和双重销售做法，以避免本条例规定的义务。

(67) In full respect of the principles set out in this Regulation, work on extending the scope of this Regulation should have the aim of including, by 2030, all the sectors covered by Directive 2003/87/EC. Therefore, when reviewing and evaluating the application of this Regulation, the Commission should maintain a reference to this timeline, and give priority to including within the scope of this Regulation greenhouse gas emissions embedded in goods that are most exposed to carbon leakage and that are most carbon intensive, as well as in downstream products that contain a significant share of at least one of the goods within the scope of this Regulation. Should the Commission not submit a legislative proposal for such an extension, by 2030, of the scope of this Regulation, it should inform the European Parliament and the Council of the reasons and take the necessary steps towards achieving the objective of including, as soon as possible, all the sectors covered by Directive 2003/87/EC.

在充分尊重本条例所载原则的情况下，扩大本条例范围的工作应有一个目标，即到 2030 年将第 2003/87/EC 号指令所涵盖的所有部门包括在内。因此，委员会在审查和评价本条例的适用情况时，应当参照这一时间表，并优先考虑在本条

例范围内纳入最易受到碳泄漏影响和碳密集程度最高的货物以及在本条例范围内至少有一种货物占很大比例的下游产品的温室气体排放量。如果欧盟委员会在 2030 年之前不提交关于这种延长本条例范围的立法建议，它应向欧洲议会和理事会通报理由，并采取必要步骤，以实现尽快将第 2003/87/EC 号指令所涵盖的所有部门包括在内的目标。

- (68) The Commission should also present a report to the European Parliament and to the Council on the application of this Regulation two years from the end of the transitional period, and every two years thereafter. The timing for the submission of the reports should follow the timetables on the functioning of the carbon market pursuant to Article 10(5) of Directive 2003/87/EC. The reports should contain an assessment of the impacts of the CBAM.

欧盟委员会还应在过渡期结束后两年内向欧洲议会和理事会提交关于本条例适用情况的报告，此后每两年提交一次。提交报告的时间应遵循第 2003/87/EC 号指令第 10(5)条规定的碳市场运作时间表。报告应包含对 CBAM 影响的评估。

- (69) In order to allow for a rapid and effective response to unforeseeable, exceptional and unprovoked circumstances that have destructive consequences on the economic and industrial infrastructure of one or more third countries subject to the CBAM, the Commission should submit to the European Parliament and to the Council a legislative proposal, as appropriate, amending this Regulation. Such a legislative proposal should set out the measures that are most appropriate in light of the circumstances that the third country or countries are facing, while preserving the objectives of this Regulation. Those measures should be limited in time.

为了能够对不可预见的、例外的和无端的情况作出迅速和有效的反应，这些情况对受《巴塞尔公约》管辖的一个或多个第三国的经济和工业基础设施造成破坏性后果，欧盟委员会应酌情向欧洲议会和理事会提交一项立法提案，修正本条例。这种立法提案应当根据第三国或第三国所面临的情况规定最适当的措施，同时保留本条例的目标。这些措施应有时间限制。

⁽¹⁶⁾ Commission Recommendation 2013/179/EU of 9 April 2013 on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations (OJ L 124, 4.5.2013, p. 1).

(16) 欧洲委员会 2013 年 4 月 9 日关于使用通用方法衡量和传达产品和组织生命周期环境表现的第 2013/179/EU 号建议 (OJ L124,4.5.2013, 第 1 页)。

(70) A dialogue with third countries should continue and there should be space for cooperation and solutions that could inform the specific choices to be made on the details of the CBAM during its implementation, in particular during the transitional period.

与第三国的对话应该继续下去，应该有合作和解决办法的空间，以便在实施期间，特别是在过渡时期，就 CBAM 的细节作出具体选择。

(71) The Commission should strive to engage in an even-handed manner and in line with the international obligations of the Union with the third countries whose trade to the Union is affected by this Regulation, in order to explore the possibility for dialogue and cooperation regarding the implementation of specific elements of the CBAM. The Commission should also explore the possibility of concluding agreements that take into account the carbon pricing mechanism of third countries. The Union should provide technical assistance for those purposes to developing countries and to least developed countries as identified by the United Nations (LDCs).

委员会应努力以不偏不倚的方式，根据欧盟的国际义务，与其对欧盟的贸易受到本条例影响的第三国进行接触，以探讨在执行《巴黎公约》具体内容方面开展对话与合作的可能性。欧盟委员会还应探讨达成协议的可能性，这些协议应考虑第三国的碳定价机制。欧盟应向发展中国家和联合国确定的最不发达国家提供技术援助。

(72) The establishment of the CBAM calls for the development of bilateral, multilateral and international cooperation with third countries. For that purpose, a forum of countries with carbon pricing instruments or other comparable instruments ('Climate Club') should be set up, in order to promote the implementation of ambitious climate policies in all countries and pave the way for a global carbon pricing framework. The Climate Club should be open, voluntary, non-exclusive and directed in particular at aiming for high climate ambition in line with the Paris Agreement. The Climate Club could function under the auspices of a multilateral international organisation and should facilitate the comparison and, where appropriate, coordination of relevant measures with an impact on emission reduction. The Climate Club should also support the comparability of relevant climate measures by ensuring the quality of climate monitoring, reporting and verification among its members and providing means for engagement and transparency between the Union and its trade partners.

CBAM 的成立要求发展与第三国的双边、多边和国际合作。为此目的，应设立一个拥有碳定价工具或其他类似工具的国家论坛（“气候俱乐部”），以促进所有国家执行雄心勃勃的气候政策，并为全球碳定价框架铺平道路。气候俱乐部应该是开放的、自愿的、非排他性的，尤其应该按照《巴黎协定》的要求，致力于实现更高的气候目标。气候俱乐部可在一个多边国际组织的主持下运作，并应促进比较和酌情协调对减排产生影响的相关措施。气候俱乐部还应支持相关气候措施的可比性，确保其成员之间气候监测、报告和核查的质量，并为联盟及其贸易伙伴之间的接触和透明度提供手段。

(73) In order to further support the achievement of the goals of the Paris Agreement in third countries, it is desirable that the Union continue to provide financial support through the Union budget towards climate mitigation and adaptation in LDCs, including in their efforts towards the decarbonisation and transformation of their manufacturing industries. That Union support should also contribute to facilitating the adaptation of the industries concerned to the new regulatory requirements stemming from this Regulation.

为了进一步支持在第三国实现《巴黎协定》的各项目标，联盟最好继续通过联盟预算为最不发达国家减缓和适应气候变化提供财政支持，包括帮助它们努力实现制造业的脱碳和转型。联盟的支持也应该有助于促进相关行业适应本条例产生的新的监管要求。

(74) As the CBAM aims to encourage cleaner production, the Union is committed to working with and supporting low and middle-income third countries towards the decarbonisation of their manufacturing industries as part of the external dimension of the European Green Deal and in line with the Paris Agreement. The Union should continue to support those countries through the Union budget, especially LDCs, in order to contribute to ensuring their adaptation to the obligations under this Regulation. The Union should also continue to support climate mitigation and adaptation in those countries, including in their efforts towards the decarbonisation and transformation of their manufacturing industries, within the ceiling of the multi-annual financial framework and the financial support provided by the Union to international climate finance. The Union is working towards introducing a new own resource based on the revenues generated by the sale of CBAM certificates.

欧盟致力于与中低收入第三国合作，并支持这些国家的制造业实现脱碳，以此作为《欧洲绿色协定》对外层面的一部分，并符合《巴黎协定》。欧盟应继续通过欧盟预算支持这些国家，特别是最不发达国家，以帮助确保它们适应本条例

规定的义务。欧盟还应继续支持这些国家减缓和适应气候变化，包括在多年度财政框架的上限内，在欧盟向国际气候融资提供的财政支持范围内，努力实现其制造业的脱碳和转型。欧盟正致力于引入一种新的自有资源，这种资源基于出售 CBAM 证书所产生的收入。

(75) This Regulation is without prejudice to Regulations (EU) 2016/679 ⁽¹⁷⁾ and (EU) 2018/1725 ⁽¹⁸⁾ of the European Parliament and of the Council.

本规例不影响欧洲议会及理事会第(EU)2016/679(17)及(EU)2018/1725(18)号规例。

(76) In the interest of efficiency, Council Regulation (EC) No 515/97 ⁽¹⁹⁾ should apply mutatis mutandis to this Regulation. 为提高效率，理事会第 515/97(19)号规例应比照适用于本规例。

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7) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the

(1 protection of natural persons with

7) 欧洲议会和理事会 2016 年 4 月 27 日关于保护自然人的第 2016/679 号条例(欧盟)

regard to the processing of personal data and on the free movement of such data, and repealing

Directive 95/46/EC (General Data

关于个人资料的处理和这些资料的自由流动，以及废除第 95/46/EC 号指令(一般数据

(1 Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

(1 《保护规例》(OJ L 119,4.5.2016, 第 1 页)。

8) Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on

(1 the protection of natural persons

8) 欧洲议会及欧洲理事会 2018 年 10 月 23 日有关保护自然人的第 2018/1725 号条例(欧盟)

with regard to the processing of personal data by the Union institutions, bodies, offices and agencies

and on the free movement of

有关联盟机构、团体、办事处和机构处理个人资料的规定，以及有关自由行动的规定

such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295,

(1 21.11.2018, p. 39).

9) 及废除规例第 45/2001 号及第 1247/2002/EC 号决定(OJ L 295,21.11.2018, p. 39)。

(1 Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member

9) 欧洲理事会 1997 年 3 月 13 日关于成员国行政当局之间相互协助的第 515/97 号条例

States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and

后者与欧盟委员会之间的合作，以确保海关和欧盟委员会法律的正确适用

agricultural matters (OJ L 82, 22.3.1997, p. 1).

农业问题(OJ L 82,22.3.1997, p. 1)。

(77) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of:

为了补充或修正本条例的某些非基本要素，应授权委员会根据第 290 条采取行动，涉及以下方面：

- supplementing this Regulation by laying down requirements and procedures for third countries or territories that have been removed from the list in point 2 of Annex III, to ensure the application of this Regulation to those countries or territories with regard to electricity;
— 对本条例作出补充，规定附件三第 2 点所列被删除的第三国或第三地区的要求和程序，以确保本条例在电力方面适用于这些国家或第三地区；
- amending the list of third countries and territories listed in point 1 or 2 of Annex III, either by adding those countries or territories to that list, in order to exclude from the CBAM those third countries or territories that are fully integrated into, or linked to, the EU ETS in the event of future agreements, or by removing third countries or territories from that list, thereby subjecting them to the CBAM, where they do not effectively charge the EU ETS price on goods exported to the Union;
— 修订附件三第 1 点或第 2 点所列第三国家和领土名单，将这些国家或领土列入该名单，以便在今后达成协议时将已完全纳入或与欧盟排放交易计划有联系的第三国家或领土排除在欧盟排放交易计划之外，或将第三国家或领土从该名单中删除，从而使其受到欧盟排放交易计划的管辖，因为这些国家或领土对出口到欧盟的货物不实际收取欧盟排放交易计划的价格；
- supplementing this Regulation by specifying the conditions for granting accreditation to verifiers, control and oversight of accredited verifiers, withdrawal of accreditation, and mutual recognition and peer evaluation of the accreditation bodies;
— 对本条例作出补充，具体规定核证人获得认可的条件、对经认可的核证人的控制和监督、撤销认可以及认可机构之间的相互承认和同行评价；
- supplementing this Regulation by further defining the timing, administration and other aspects of the sale and repurchase of CBAM certificates; and
— 进一步界定出售和回购中央银行证书的时间、管理和其他方面，以补充本规例；以及
- amending the list of goods in Annex I by adding, in certain circumstances, goods that have been slightly modified, in order to strengthen measures that address practices of circumvention.
— 修订附件一中的货物清单，在某些情况下增加稍作修改的货物，以加强处理规避做法的措施。

It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making ⁽²⁰⁾. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

特别重要的是，委员会在筹备工作期间进行适当磋商，包括在专家一级进行磋商，这些磋商应按照 2016 年 4 月 13 日《关于更好地制定法律的机构间协定》(20)规定的原则进行。特别是为了确保平等参与拟订授权法案，欧洲议会和理事会与成员国专家同时收到所有文件，其专家有系统地参加委员会专家组关于拟订授权法案的会议。

(78) Such consultations should be conducted in a transparent manner and may include prior consultations of stakeholders, such as competent bodies, industry (including SMEs), social partners such as trade unions, civil society organisations and environmental organisations.

这种协商应以透明的方式进行，可包括事先征求利益攸关方(如主管机构、工业(包括中小企业)、社会伙伴(如工会、民间社会组织 and 环境组织)的意见。

(79) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council ⁽²¹⁾.

为了确保执行本条例的统一条件，应授予委员会执行权力。这些权力应根据欧洲议会和理事会第 182/2011 号条例行使。

(80) The financial interests of the Union should be protected through proportionate measures throughout the expenditure cycle, including the prevention, detection and investigation of irregularities, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, administrative and financial penalties. The CBAM should therefore rely on appropriate and effective mechanisms for avoiding losses of revenues.

联盟的财政利益应在整个支出周期内通过相称的措施得到保护，包括预防、发现和调查违规行为，追回损失、错误支付或不当使用的资金，并酌情给予行政和财政处罚。因此，CBAM 应该依靠适当和有效的机制来避免收入损失。

(81) Since the objectives of this Regulation, namely to prevent the risk of carbon leakage and thereby reduce global carbon emissions, cannot be sufficiently achieved by the Member States, but can rather, by reason of their scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.

由于成员国无法充分实现本条例的目标，即防止碳泄漏风险，从而减少全球碳排放量，而是由于其规模和影响，可以在联盟一级更好地实现这些目标，因此，欧盟可以根据《欧洲联盟条约》第 5 条规定的辅助性原则采取措施。根据该条规定的相称性原则，本条例不超出实现这些目标所必需的范围。

(82) In order to allow for the timely adoption of delegated and implementing acts under this Regulation, this Regulation should enter into force on the day following that of its publication in the Official Journal of the European Union,

为了能够及时通过本条例规定的授权和执行法令，本条例应在其在《欧洲联盟正式公报》上发表的次日起生效，

⁽²⁰⁾ OJ L 123, 12.5.2016, p. 1.

(20) OJ L 123, 12.5.2016, 第 1 页。

⁽²¹⁾ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

(21) 欧洲议会和理事会 2011 年 2 月 16 日第 182/2011 号条例(欧盟)，其中规定了关于成员国控制欧盟委员会行使执行权力的机制的规则和一般原则(OJ L 55, 28.2.2011, 第 13 页)。

HAVE ADOPTED THIS REGULATION:

已通过本条例:

CHAPTER I

第一章

SUBJECT MATTER, SCOPE AND DEFINITIONS

主题、范围和定义

Article 1

第一条

Subject matter

主题

1. This Regulation establishes a carbon border adjustment mechanism (the 'CBAM') to address greenhouse gas emissions embedded in the goods listed in Annex I on their importation into the customs territory of the Union in order to prevent the risk of carbon leakage, thereby reducing global carbon emissions and supporting the goals of the Paris Agreement, also by creating incentives for the reduction of emissions by operators in third countries.

该条例建立了一个碳边界调整机制，以解决附件一列货物进口到欧盟关税地区时所产生的温室气体排放问题，从而防止碳泄漏风险，从而减少全球碳排放，支持《巴黎协定》的目标，并为第三国经营者减少排放创造奖励措施。

2. The CBAM complements the system for greenhouse gas emission allowance trading within the Union established under Directive 2003/87/EC (the 'EU ETS') by applying an equivalent set of rules to imports into the customs territory of the Union of the goods referred to in Article 2 of this Regulation.

CBAM 对欧盟内部根据第 2003/87/EC 号指令("欧盟排放交易系统")建立的温室气体排放许可交易制度作了补充，对本条例第 2 条所述货物进入欧盟关税领土适用了一套等同的规则。

3. The CBAM is set to replace the mechanisms established under Directive 2003/87/EC to prevent the risk of carbon leakage by reflecting the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of that Directive.

CBAM 将取代根据第 2003/87/EC 号指令建立的防止碳泄漏风险的机制，反映出根据该指令第 10a 条免费分配欧盟排放交易津贴的程度。

Article 2

第二条

Scope

范围

1. This Regulation applies to goods listed in Annex I originating in a third country, where those goods, or processed products from those goods resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, are imported into the customs territory of the Union.

本条例适用于附件一列原产于第三国的货物，如果这些货物或根据第 952/2013 号条例(欧盟)第 256 条所述内部加工程序产生的这些货物的加工产品进口到欧盟关税领土。

2. This Regulation also applies to goods listed in Annex I to this Regulation originating in a third country, where those goods, or processed products from those goods resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union.

本条例还适用于本条例附件一所列原产于第三国的货物，如果这些货物或这些货物的加工产品因第 952/2013 号条例(欧盟)第 256 条所述的内部加工程序而被带到一个人工岛、一个固定或浮动结构、或大陆架上的任何其他结构或邻近欧盟关税领土的成员国专属经济区内。

The Commission shall adopt implementing acts laying down detailed conditions for the application of the CBAM to such goods, in particular as regards the notions equivalent to those of importation into the customs territory of the Union and of release for free circulation, as regards the procedures relating to the submission of the CBAM declaration in respect of such goods and the controls to be carried out by customs authorities. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation. 委员会应通过实施法令，详细规定对此类货物适用 CBAM 的条件，特别是相当于进入欧盟海关领土和放行自由流通的概念，以及提交 CBAM 对此类货物申报的程序和海关当局应实施的管制。实施办法按照本规例第二十九条第(二)款规定的审查程序执行。

3. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to:
为减损第 1 款和第 2 款，本规例不适用于：

(a) goods listed in Annex I to this Regulation which are imported into the customs territory of the Union provided that the intrinsic value of such goods does not exceed, per consignment, the value specified for goods of negligible value as referred to in Article 23 of Council Regulation (EC) No 1186/2009 ⁽²²⁾;

本条例附件一所列进口到欧盟关税地区的货物，但每批货物的内在价值不得超过理事会第 1186/2009(22)号条例第 23 条所述价值微不足道的货物的规定价值；

(b) goods contained in the personal luggage of travellers coming from a third country provided that the intrinsic value of such goods does not exceed the value specified for goods of negligible value as referred to in Article 23 of Regulation (EC) No 1186/2009;

第 1186/2009 号条例第 23 条规定，来自第三国的旅客个人行李中所载货物的内在价值不得超过为价值微不足道的货物规定的价值；

⁽²²⁾ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).

(22)欧洲理事会 2009 年 11 月 16 日第 1186/2009 号规例，成立共同体关税宽免制度(OJ L324,10.12.2009, p. 23)。

(c) goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446 ⁽²³⁾.

根据欧盟委员会授权条例(EU)2015/2446(23)第 1 条第(49)点, 在军事活动中移动或使用的货物。

4. By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.

为减损第 1 款和第 2 款, 本条例不适用于源自附件三第 1 点所列第三国和第三领土的货物。

5. Imported goods shall be considered as originating in third countries in accordance with the rules for non-preferential origin as referred to in Article 59 of Regulation (EU) No 952/2013.

根据第 952/2013 号条例(欧盟)第 59 条所述的非优惠原产地规则, 进口货物应视为原产于第三国。

6. Third countries and territories shall be listed in point 1 of Annex III where they fulfil all the following conditions: 第三国家和领土应列入附件三第 1 点, 并符合下列所有条件:

(a) the EU ETS applies to that third country or territory or an agreement has been concluded between that third country or territory and the Union fully linking the EU ETS and the emission trading system of that third country or territory; 欧盟碳排放交易计划适用于该第三国或领土, 或该第三国或领土与欧盟缔结了一项协定, 将欧盟碳排放交易计划与该第三国或领土的碳污染减排计划制度充分联系起来;

(b) the carbon price paid in the country in which the goods originate is effectively charged on the greenhouse gas emissions embedded in those goods without any rebates beyond those also applied in accordance with the EU ETS. 在货物原产国支付的碳价格实际上是对这些货物所含的温室气体排放量收取的费用, 除了按照欧盟排放交易计划适用的费用外, 没有任何退税。

7. If a third country or territory has an electricity market which is integrated with the Union internal market for electricity through market coupling, and there is no technical solution for the application of the CBAM to the importation of electricity into the customs territory of the Union from that third country or territory, such importation of electricity from that country or territory shall be exempt from the application of the CBAM, provided that the Commission has assessed that all of the following conditions have been fulfilled in accordance with paragraph 8:

如果第三国或第三地区的电力市场通过市场耦合与联盟内部电力市场相结合, 而且对于从该第三国或第三地区向联盟关税地区进口电力没有适用 CBAM 的技术解决办法, 则从该国或第三地区进口的这种电力应免于适用 CBAM, 条件是委员会已经评估, 已经按照第 8 款满足了下列所有条件:

(a) the third country or territory has concluded an agreement with the Union which sets out an obligation to apply Union law in the field of electricity, including the legislation on the development of renewable energy sources, as well as other rules in the field of energy, environment and competition; 第三国家或地区与欧盟缔结了一项协定, 其中规定有义务在电力领域适用欧盟法律, 包括关于开发可再生能源的立法以及能源、环境和竞争领域的其他规则;

(b) the domestic legislation in that third country or territory implements the main provisions of Union electricity market legislation, including on the development of renewable energy sources and the market coupling of electricity markets; 该第三国或地区的国内立法执行联盟电力市场立法的主要规定, 包括开发可再生能源和电力市场的市场耦合;

(c) the third country or territory has submitted a roadmap to the Commission which contains a timetable for the adoption of measures to implement the conditions set out in points (d) and (e); 第三国家或地区已向委员会提交路线图, 其中载有采取措施执行(d)及(e)项所列条件的时间表;

(d) the third country or territory has committed to climate neutrality by 2050 and, where applicable, has accordingly formally formulated and communicated to the United Nations Framework Convention on Climate Change (UNFCCC) a mid-century, long-term low greenhouse gas emissions development strategy aligned with that objective, and has implemented that commitment in its domestic legislation;

第三国或第三地区承诺到 2050 年实现气候中立，并在适用情况下相应地正式制定并向《联合国气候变化框架公约》（《气候公约》）通报了符合这一目标的本世纪中叶长期低温室气体排放发展战略，并在其国内立法中履行了这一承诺；

(e) the third country or territory has, when implementing the roadmap referred to in point (c), demonstrated its fulfilment of the set deadlines and the substantial progress towards the alignment of domestic legislation with Union law in the field of climate action on the basis of that roadmap, including towards carbon pricing at a level equivalent to that in the Union in particular insofar as the generation of electricity is concerned; the implementation of an emissions trading system for electricity, with a price equivalent to the EU ETS, is to be finalised by 1 January 2030;

第三国或第三领土在执行(c)点提到的路线图时，表明它遵守了规定的最后期限，并在该路线图的基础上，在使国内立法与欧盟气候行动领域的法律保持一致方面取得了实质性进展，包括在发电方面达到与欧盟相当的碳定价水平，特别是在发电方面；将在 2030 年 1 月 1 日之前最后确定执行与欧盟排放交易系统价格相当的电力排放交易系统；

(f) the third country or territory has put in place an effective system to prevent indirect import of electricity into the Union from other third countries or territories that do not fulfil the conditions set out in points (a) to (e).

第三国或地区已建立有效制度，防止不符合(a)至(e)项所列条件的其他第三国或地区间接输入联盟的电力。

⁽²³⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

(23) 欧盟委员会 2015 年 7 月 28 日第 2015/2446 号授权条例(欧盟)，补充欧洲议会和欧洲理事会关于《联盟海关法》某些条款的详细规则的第 952/2013 号条例(OJ L 343, 29.12.2015, 第 1 页)。

8. A third country or territory that fulfils all the conditions set out in paragraph 7, shall be listed in point 2 of Annex III, and shall submit two reports on the fulfilment of those conditions, the first report by 1 July 2025 and the second by 31 December 2027. By 31 December 2025 and by 1 July 2028, the Commission shall assess, in particular on the basis of the roadmap referred to in paragraph 7, point (c), and the reports received from the third country or territory, if that third country or territory continues to fulfil the conditions set out in paragraph 7.

符合第 7 款所列所有条件的第三国或第三领土应列入附件三第 2 点，并应在 2025 年 7 月 1 日之前提交两份关于这些条件的履行情况的报告，第一份报告和第二份报告应在 2025 年 7 月 1 日之前提交

二零二七年十二月。委员会应在 2025 年 12 月 31 日和 2028 年 7 月 1 日之前，特别是根据第 7 段(c)分段提到的路线图和从第三国或第三领土收到的报告，评估该第三国或第三领土是否继续满足第 7 段规定的条件。

二零二七年十二月。委员会应在 2025 年 12 月 31 日和 2028 年 7 月 1 日之前，特别是根据第 7 段(c)分段提到的路线图和从第三国或第三领土收到的报告，评估该第三国或第三领土是否继续满足第 7 段规定的条件。

9. A third country or territory listed in point 2 of Annex III shall be removed from that list where one or more of the following conditions applies:

附件三第 2 点所列的第三国或第三领土，在适用下列一项或多项条件时，应从该清单中删除：

(a) the Commission has reasons to consider that that third country or territory has not shown sufficient progress to comply with one of the conditions set out in paragraph 7, or that third country or territory has taken action that is incompatible with the objectives set out in the Union climate and environmental legislation;

委员会有理由认为，第三国或第三地区没有在遵守第 7 段规定的条件方面取得足够进展，或者第三国或第三地区采取了不符合欧盟气候和环境立法规定的目标的行动；

(b) that third country or territory has taken steps that are contrary to its decarbonisation objectives, such as providing public support for the establishment of new generation capacity that emits more than 550 grammes of carbon dioxide ('CO₂') of fossil fuel origin per kilowatt-hour of electricity;

第三国或第三地区已采取与其脱碳目标背道而驰的步骤，例如提供公众支持，建立新的发电能力，每千瓦时电力排放超过 550 克来自化石燃料的二氧化碳；

(c) the Commission has evidence that, as a result of increased exports of electricity to the Union, the emissions per kilowatt-hour of electricity produced in that third country or territory have increased by at least 5 % compared to 1 January 2026.

欧盟委员会有证据表明，由于向欧盟出口的电力增加，该第三国或地区生产的每千瓦时电力的排放量比 2026 年 1 月 1 日至少增加了 5%。

10. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by laying down requirements and procedures for third countries or territories that have been removed from the list in point 2 of Annex III, to ensure the application of this Regulation to those countries or territories with regard to electricity. If in such cases market coupling remains incompatible with the application of this Regulation, the Commission may decide to exclude those third countries or territories from Union market coupling and require explicit capacity allocation at the border between the Union and those third countries or territories, so that the CBAM can apply.

委员会有权根据第 28 条通过授权法案，以补充本条例，规定附件三第 2 点所列已从清单中删除的第三国或第三地区的要求和程序，以确保本条例适用于这些国家或第三地区的电力。如果在这种情况下，市场耦合仍然不符合本条例的适用，委员会可决定将这些第三国或地区排除在联盟市场耦合之外，并要求在联盟与这些第三国或地区之间的边界明确分配能力，以便可以适用 CBAM。

11. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to amend the lists of third countries or territories listed in point 1 or 2 of Annex III by adding or removing a third country or territory, depending on whether the conditions set out in paragraph 6, 7 or 9 of this Article are fulfilled in respect of that third country or territory.

委员会有权根据第二十八条通过授权行为，修改附件三第一点或第二点所列第三国或第三领土的名单，增加或删除第三国或第三领土，这取决于该第三国或第三领土是否符合本条第 6、7 或 9 款规定的条件。

12. The Union may conclude agreements with third countries or territories with a view to taking into account carbon pricing mechanisms in such countries or territories for the purposes of the application of Article 9.

欧盟可与第三国或第三领土缔结协定，以便在适用第九条时考虑到这些国家或第三领土的碳定价机制。

Definitions

定义

For the purposes of this Regulation, the following definitions apply:

就本规例而言，适用下列定义：

(1) 'goods' means goods listed in Annex I;

“货物”指附件一所列的货物；

(2) 'greenhouse gases' means greenhouse gases as specified in Annex I in relation to each of the goods listed in that Annex;

「温室气体」是指附件一就该附件所列每项货物所指明的温室气体；

(3) 'emissions' means the release of greenhouse gases into the atmosphere from the production of goods;

“排放”是指商品生产过程中向大气中排放的温室气体；

(4) 'importation' means release for free circulation as provided for in Article 201 of Regulation (EU) No 952/2013;

“进口”是指按照《规例》(欧盟)第 952/2013 号第 201 条的规定，为自由流通而排放；

(5) 'EU ETS' means the system for greenhouse gas emissions allowance trading within the Union in respect of activities listed in Annex I to Directive 2003/87/EC other than aviation activities;

“欧盟排放交易制度”系指欧盟内部关于第 2003/87/EC 号指令附件一所列活动(航空活动除外)的温室气体排放限额交易制度；

(6) 'customs territory of the Union' means the territory defined in Article 4 of Regulation (EU) No 952/2013;

“欧盟关税地区”指欧盟第 952/2013 号条例第 4 条界定的地区；

(7) 'third country' means a country or territory outside the customs territory of the Union;

“第三国”是指在联盟关税地区之外的国家或地区；

- (8) 'continental shelf' means a continental shelf as defined in Article 76 of the United Nations Convention on the Law of the Sea;
"大陆架"是指《联合国海洋法公约》第七十六条所界定的大陆架;
- (9) 'exclusive economic zone' means an exclusive economic zone as defined in Article 55 of the United Nations Convention on the Law of the Sea and which has been declared as an exclusive economic zone by a Member State pursuant to that convention;
"专属经济区"是指《联合国海洋法公约》第五十五条界定的专属经济区, 该专属经济区已由一个会员国根据该公约宣布为专属经济区;
- (10) 'intrinsic value' means the intrinsic value for commercial goods as defined in Article 1, point (48), of Delegated Regulation (EU) 2015/2446;
「内在价值」是指《2015/2446 年授权规例》(欧盟)第 1 条第(48)项所界定的商品的内在价值;
- (11) 'market coupling' means the allocation of transmission capacity through a Union system which simultaneously matches orders and allocates cross-zonal capacities as set out in Regulation (EU) 2015/1222;
"市场耦合"是指通过联盟系统分配输电能力, 该系统同时匹配订单并分配 2015/1222 号条例(欧盟)所规定的跨区域能力;
- (12) 'explicit capacity allocation' means the allocation of cross-border transmission capacity separate from the trade of electricity;
"明确的容量分配"是指将跨境输电容量与电力贸易分开分配;
- (13) 'competent authority' means the authority designated by each Member State in accordance with Article 11;
"主管当局"指每个成员国根据第 11 条指定的当局;
- (14) 'customs authorities' means the customs administrations of Member States as defined in Article 5, point (1), of Regulation (EU) No 952/2013;
"海关当局"系指第 952/2013 号(欧盟)条例第 5 条第(1)点界定的成员国海关当局;
- (15) 'importer' means either the person lodging a customs declaration for release for free circulation of goods in its own name and on its own behalf or, where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged;
"进口商"是指以自己的名义并以自己的名义提出放行货物自由流通的海关申报的人, 或由间接海关代表根据(欧盟)第 952/2013 号条例第 18 条提出海关申报的人;
- (16) 'customs declarant' means a declarant as defined in Article 5, point (15), of Regulation (EU) No 952/2013 lodging a customs declaration for release for free circulation of goods in its own name or the person in whose name such a declaration is lodged;
"海关申报人"是指按照第 952/2013 号(欧盟)规例第 5 条第(15)点的定义, 以本人名义或以其名义提出放行货物自由流通申报的申报人;
- (17) 'authorised CBAM declarant' means a person authorised by a competent authority in accordance with Article 17;
"经授权的 CBAM 申报人"指根据第 17 条由主管当局授权的人员;
- (18) 'person' means a natural person, a legal person or any association of persons which is not a legal person but which is recognised under Union or national law as having the capacity to perform legal acts;
"人"系指非法人但根据联盟或国家法律被承认具有从事法律行为能力的自然人、法人或任何人员协会;
- (19) 'established in a Member State' means:
"在成员国成立"指:
- (a) in the case of a natural person, any person whose place of residence is in a Member State;
在自然人的情况下, 居住地在成员国的任何人;
- (b) in the case of a legal person or an association of persons, any person whose registered office, central headquarters or permanent business establishment is in a Member State;

在法人或个人协会的情况下，其注册办事处、中央总部或常设商业机构设在成员国的任何人；

(20) 'Economic Operators Registration and Identification number (EORI number)' means the number assigned by the customs authority when the registration for customs purposes has been carried out in accordance with Article 9 of Regulation (EU) No 952/2013;

"经济经营者登记和识别号码(EORI 号码)"系指海关当局根据第 952/2013 号条例第 9 条为海关目的进行登记时所指定的号码；

(21) 'direct emissions' means emissions from the production processes of goods, including emissions from the production of heating and cooling that is consumed during the production processes, irrespective of the location of the production of the heating or cooling;

"直接排放量"是指货物生产过程的排放量，包括生产过程中消耗的加热和冷却过程的排放量，不论加热或冷却的生产地点；

(22) 'embedded emissions' means direct emissions released during the production of goods and indirect emissions from the production of electricity that is consumed during the production processes, calculated in accordance with the methods set out in Annex IV and further specified in the implementing acts adopted pursuant to Article 7(7);

"嵌入排放量"系指货物生产过程中释放的直接排放量和生产过程中消耗的电力生产的间接排放量，按照附件四所列方法计算，并在根据第七条第(7)款通过的执行法中进一步规定；

(23) 'tonne of CO₂e' means one metric tonne of CO₂, or an amount of any other greenhouse gas listed in Annex I with an equivalent global warming potential;

"吨二氧化碳 e"是指一公吨二氧化碳，或附件一所列具有相当全球升温潜能值的任何其他温室气体的数量；

(24) 'CBAM certificate' means a certificate in electronic format corresponding to one tonne of CO₂e of embedded emissions in goods;

"CBAM 证书"是指相当于货物中嵌入排放的一吨 CO₂e 的电子格式证书；

- (25) 'surrender' means offsetting of CBAM certificates against the declared embedded emissions in imported goods or against the embedded emissions in imported goods that should have been declared;
"交还"是指用 CBAM 证书抵消已申报的进口货物的嵌入排放量或应申报的进口货物的嵌入排放量;
- (26) 'production processes' means the chemical and physical processes carried out to produce goods in an installation;
「生产工序」是指在装置内为生产货物而进行的化学及物理工序;
- (27) 'default value' means a value, which is calculated or drawn from secondary data, which represents the embedded emissions in goods;
"默认值"是指根据次要数据计算或提取的值, 代表货物中的嵌入排放量;
- (28) 'actual emissions' means the emissions calculated based on primary data from the production processes of goods and from the production of electricity consumed during those processes as determined in accordance with the methods set out in Annex IV;
"实际排放量"系指根据附件四所列方法确定的货物生产过程和这些过程中消耗的电力生产的主要数据计算的排放量;
- (29) 'carbon price' means the monetary amount paid in a third country, under a carbon emissions reduction scheme, in the form of a tax, levy or fee or in the form of emission allowances under a greenhouse gas emissions trading system, calculated on greenhouse gases covered by such a measure, and released during the production of goods;
"碳价格"是指第三国根据减少碳排放计划以税收、征税或费用的形式或根据温室气体排放交易制度以排放限额的形式支付的金额, 以此种措施所涵盖的温室气体计算, 并在货物生产期间排放;
- (30) 'installation' means a stationary technical unit where a production process is carried out;
"安装"是指进行生产过程的固定技术装置;
- (31) 'operator' means any person who operates or controls an installation in a third country;
"经营者"是指在第三国经营或控制设施的任何人;
- (32) 'national accreditation body' means a national accreditation body as appointed by each Member State pursuant to Article 4(1) of Regulation (EC) No 765/2008;
"国家认可机构"是指每个成员国根据欧共体第 765/2008 号条例第 4(1)条指定的国家认可机构;
- (33) 'EU ETS allowance' means an allowance as defined in Article 3, point (a), of Directive 2003/87/EC in respect of activities listed in Annex I to that Directive other than aviation activities;
"欧盟排放交易津贴"系指第 2003/87/EC 号指令第 3 条(a)项就该指令附件一列航空活动以外的其他活动规定的津贴;
- (34) 'indirect emissions' means emissions from the production of electricity which is consumed during the production processes of goods, irrespective of the location of the production of the consumed electricity.
"间接排放量"是指在货物生产过程中消耗的电力生产所产生的排放量, 不论消耗电力的生产地点在哪里。

CHAPTER II

第二章

OBLIGATIONS AND RIGHTS OF AUTHORISED CBAM DECLARANTS

被授权的 CBAM 申报人的义务和权利

Article 4

第四条

Importation of goods

货物进口

Goods shall be imported into the customs territory of the Union only by an authorised CBAM declarant.
货物进口到联盟关税地区, 只能由经授权的 CBAM 申报人进口。

Article 5
第五条

Application for authorisation
申请授权书

1. Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorised CBAM declarant ('application for an authorisation'). Where such an importer appoints an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013 and the indirect customs representative agrees to act as an authorised CBAM declarant, the indirect customs representative shall submit the application for an authorisation.

任何在成员国设立的进口商，在进口货物进入欧盟关税地区之前，应申请获得批准的 CBAM 申报人身份（“申请批准”）。如果进口商根据第 952/2013 号条例（欧盟）第 18 条指定了间接海关代表，间接海关代表同意担任经授权的 CBAM 申报人，间接海关代表应提交授权申请。

2. Where an importer is not established in a Member State, the indirect customs representative shall submit the application for an authorisation.

进口商不在成员国设立的，间接海关代表应提出授权申请。

3. The application for an authorisation shall be submitted via the CBAM registry established in accordance with Article 14.

授权申请应通过依据第 14 条建立的 CBAM 登记处提交。

4. By way of derogation from paragraph 1, where transmission capacity for the import of electricity is allocated through explicit capacity allocation, the person to whom capacity has been allocated for import and who nominates that capacity for import shall, for the purposes of this Regulation, be regarded as an authorised CBAM declarant in the Member State where the person has declared the importation of electricity in the customs declaration. Imports are to be measured per border for time periods no longer than one hour and no deduction of export or transit in the same hour shall be possible.

为减损第 1 款的规定，如果输入电力的输电能力是通过明确的能力分配来分配的，那么，为本条例的目的，被分配能力供进口并提名进口能力的人，在该人在海关申报单中申报进口电力的成员国，应被视为经授权的 CBAM 申报人。每个边境的进口量度时间不得超过一小时，在同一小时内不得扣减出口或过境费用。

The competent authority of the Member State in which the customs declaration has been lodged shall register the person in the CBAM registry.

提出海关申报的成员国的主管当局应在 CBAM 登记处登记该人。

5. The application for an authorisation shall include the following information about the applicant:

授权申请应包括申请人的下列信息：

(a) name, address and contact information;

(a) 姓名、地址及联络资料；

(b) EORI number;

(二) EORI 号码；

(c) main economic activity carried out in the Union;

(c) 在联盟内进行的主要经济活动；

(d) certification by the tax authority in the Member State where the applicant is established that the applicant is not subject to an outstanding recovery order for national tax debts;

由申请人所在成员国的税务当局证明，申请人不受国家税务债务追讨令的约束；

(e) declaration of honour that the applicant was not involved in any serious infringements or repeated infringements of customs legislation, taxation rules or market abuse rules during the five years preceding the year of the application, including that it has no record of serious criminal offences relating to its economic activity;

声明申请人在申请年度之前的五年内没有参与任何严重违反或多次违反海关立法、税收规则或市场滥用规则的行为，包括没有与其经济活动有关的严重刑事犯罪记录；

(f) information necessary to demonstrate the applicant's financial and operational capacity to fulfil its obligations under this Regulation and, if decided by the competent authority on the basis of a risk assessment, supporting documents confirming that information, such as the profit and loss account and the balance sheet for up to the last three financial years for which the accounts were closed;

证明申请人履行本条例所规定义务的财务和业务能力的必要资料，并在主管当局根据风险评估作出决定的情况下，提供证明这些资料的证明文件，例如损益账户和最近三个结清账户财政年度的资产负债表；

(g) estimated monetary value and volume of imports of goods into the customs territory of the Union by type of goods, for the calendar year during which the application is submitted, and for the following calendar year;

在提出申请的日历年和下一个日历年，按货物种类分列的进入欧盟关税领土的货物的估计货币价值和数量；

(h) names and contact information of the persons on behalf of whom the applicant is acting, if applicable.

如果适用，申请人代表的人的姓名和联系信息。

6. The applicant may withdraw its application at any time.

申请人可随时撤回其申请。

7. The authorised CBAM declarant shall inform without delay the competent authority, via the CBAM registry, of any changes to the information provided under paragraph 5 of this Article that have occurred after the decision granting the status of the authorised CBAM declarant has been adopted pursuant to Article 17 that may influence that decision or the content of the authorisation granted thereunder.

经授权的 CBAM 声明人应立即通过 CBAM 登记处，将授权 CBAM 声明人地位的决定根据第 17 条获得通过后，根据本条第 5 款提供的信息发生的可能影响该决定或根据该决定授予的授权内容的任何变化通知主管当局。

8. The Commission is empowered to adopt implementing acts on communications between the applicant, the competent authority and the Commission, on the standard format of the application for an authorisation and the procedures to submit such an application via the CBAM registry, on the procedure to be followed by the competent authority and the deadlines for processing applications for authorisation in accordance with paragraph 1 of this Article, and on the rules for identification by the competent authority of the authorised CBAM declarants for the importation of electricity. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权就申请人、主管当局和委员会之间的通信、授权申请的标准格式和通过 CBAM 登记处提交此种申请的程序、主管当局应遵循的程序和按照本条第 1 款处理授权申请的截止日期以及主管当局识别经授权的 CBAM 电力进口申报人的规则通过实施法令。实施行为应按照第 29(2)条所述的审查程序进行。

Article 6 第六条

CBAM declaration CBAM 声明

1. By 31 May of each year, and for the first time in 2027 for the year 2026, each authorised CBAM declarant shall use the CBAM registry referred to in Article 14 to submit a CBAM declaration for the preceding calendar year. 在每年的 5 月 31 日之前，以及在 2027 年的 2026 年第一次，每个获得授权的 CBAM 申报人应使用第 14 条中提到的 CBAM 登记处提交前一个日历年的 CBAM 申报。

2. The CBAM declaration shall contain the following information:

CBAM 声明应包含以下信息:

(a) the total quantity of each type of goods imported during the preceding calendar year, expressed in megawatt-hours for electricity and in tonnes for other goods;

上一历年每类进口货物的总量，以兆瓦时电力计算，其他货物以吨计算；

(b) the total embedded emissions in the goods referred to in point (a) of this paragraph, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or, for other goods, in tonnes of CO₂e emissions per tonne of each type of goods, calculated in accordance with Article 7 and verified in accordance with Article 8;

按照第七条计算并按照第八条核实的本段(a)点所述货物的嵌入排放总量，以每兆瓦时电力的二氧化碳排放吨数或其他货物的每吨每类货物的二氧化碳排放吨数表示；

(c) the total number of CBAM certificates to be surrendered, corresponding to the total embedded emissions referred to in point (b) of this paragraph after the reduction that is due on the account of the carbon price paid in a country of origin in accordance with Article 9 and the adjustment necessary to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 31;

应交纳的 CBAM 证书总数，相当于本段第(b)点所述的因起源国根据第九条支付的碳价格而应予减少的内含排放总量，以及为反映欧盟排放交易计划免费分配额度根据第三十一条进行的必要调整；

(d) copies of verification reports, issued by accredited verifiers, under Article 8 and Annex VI.

由认可核证人根据第八条及附件六发出的核查报告副本。

3. Where processed products resulting from an inward processing procedure as referred to in Article 256 of Regulation (EU) No 952/2013 are imported, the authorised CBAM declarant shall report in the CBAM declaration the emissions embedded in the goods that were placed under the inward processing procedure and resulted in the imported processed products, even where the processed products are not goods listed in Annex I to this Regulation. This paragraph shall also apply where the processed products resulting from the inward processing procedure are returned goods as referred to in Article 205 of Regulation (EU) No 952/2013.

如果进口了第 952/2013 号条例(欧盟)第 256 条所述的内向加工程序产生的加工产品，即使加工产品不是本条例附件一所列货物，经授权的 CBAM 声明人也应在 CBAM 声明中报告放置在内向加工程序下的货物所含的排放量，并导致进口的加工产品。如果内部加工程序产生的加工产品是第 952/2013 号条例(欧盟)第 205 条所指的退货，本款也应适用。

4. Where the imported goods listed in Annex I to this Regulation are processed products resulting from an outward processing procedure as referred to in Article 259 of Regulation (EU) No 952/2013, the authorised CBAM declarant shall report in the CBAM declaration only the emissions of the processing operation undertaken outside the customs territory of the Union.

凡本规例附件一所列进口货物为第 952/2013 号规例(欧盟)第 259 条所述外发加工程序所产生的加工产品，经授权的 CBAM 声明人只须在 CBAM 声明中报告在欧盟关税地区以外进行的加工作业的排放量。

5. Where the imported goods are returned goods as referred to in Article 203 of Regulation (EU) No 952/2013, the authorised CBAM declarant shall report separately, in the CBAM declaration, 'zero' for the total embedded emissions corresponding to those goods.

如果进口货物是第 952/2013 号规例(欧盟)第 203 条所述的退回货物，获授权的 CBAM 声明人应在 CBAM 声明中单独报告与这些货物相应的嵌入排放总量为“零”。

6. The Commission is empowered to adopt implementing acts concerning the standard format of the CBAM declaration, including detailed information for each installation and country of origin and type of goods to be reported which supports the totals referred to in paragraph 2 of this Article, in particular as regards embedded emissions and carbon price paid, the procedure for submitting the CBAM declaration via the CBAM registry, and the arrangements for surrendering the CBAM certificates referred to in paragraph 2, point (c), of this Article, in accordance with Article 22(1), in particular as regards the process and the selection by the authorised CBAM declarant of certificates to be surrendered. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权根据第 22 条第(1)款通过关于 CBAM 声明标准格式的执行法令，包括支持本条第 2 款所述总额的每个设施、起源国和拟报告货物类型的详细信息，特别是关于嵌入式排放量和支付的碳价格、通过 CBAM 登记处提交 CBAM 声明的程序以及按照第 22 条第(1)款提交本条第 2 款(c)项所述 CBAM 证书的安排，特别是关于提交证书的程序和经授权的 CBAM 声明人的选择。这些实施行为应依照第 29(2)条所述的审查程序进行。

Article 7
第七条

Calculation of embedded emissions
嵌入式排放量的计算

1. Embedded emissions in goods shall be calculated pursuant to the methods set out in Annex IV. For goods listed in Annex II only direct emissions shall be calculated and taken into account.
货物中的嵌入排放量应按照附件四所列方法计算。对于附件二所列货物，只能计算和考虑直接排放量。

2. Embedded emissions in goods other than electricity shall be determined based on the actual emissions in accordance with the methods set out in points 2 and 3 of Annex IV. Where the actual emissions cannot be adequately determined, as well as in the case of indirect emissions, the embedded emissions shall be determined by reference to default values in accordance with the methods set out in point 4.1 of Annex IV.
电力以外货物的嵌入排放量应按照附件四第 2 点和第 3 点规定的方法根据实际排放量确定。在无法充分确定实际排放量的情况下，以及在间接排放量的情况下，嵌入排放量应按照附件四第 4.1 点规定的方法参照缺省值确定。

3. Embedded emissions in imported electricity shall be determined by reference to default values in accordance with the method set out in point 4.2 of Annex IV, unless the authorised CBAM declarant demonstrates that the criteria to determine the embedded emissions based on the actual emissions listed in point 5 of Annex IV are met.
进口电力的嵌入排放量应根据附件 IV 第 4.2 点所列方法参照默认值确定，除非获授权的 CBAM 申报人证明符合根据附件 IV 第 5 点所列实际排放量确定嵌入排放量的标准。

4. Embedded indirect emissions shall be calculated in accordance with the method set out in point 4.3 of Annex IV and further specified in the implementing acts adopted pursuant to paragraph 7 of this Article, unless the authorised CBAM declarant demonstrates that the criteria to determine the embedded emissions based on actual emissions that are listed in point 6 of Annex IV are met.

嵌入式间接排放量应按照附件四第 4.3 点规定的方法计算，并在根据本条第 7 款通过的执行行动中进一步规定，除非经授权的 CBAM 申报人证明符合根据附件四第 6 点所列实际排放量确定嵌入式排放量的标准。

5. The authorised CBAM declarant shall keep records of the information required to calculate the embedded emissions in accordance with the requirements laid down in Annex V. Those records shall be sufficiently detailed to enable verifiers accredited pursuant to Article 18 to verify the embedded emissions in accordance with Article 8 and Annex VI and to enable the Commission and the competent authority to review the CBAM declaration in accordance with Article 19(2).

获得授权的 CBAM 申报人应保留按照附件五规定计算嵌入排放量所需的信息记录，这些记录应足够详细，以使根据第十八条获得认证的核查人能够根据第八条和附件六核实嵌入排放量，并使委员会和主管当局能够根据第十九条第 2 款审查 CBAM 申报。

6. The authorised CBAM declarant shall keep those records of information referred to in paragraph 5, including the report of the verifier, until the end of the fourth year after the year in which the CBAM declaration has been or should have been submitted.

经授权的 CBAM 申报人应保留第 5 款所述信息的记录，包括核查人的报告，直至 CBAM 申报已提交或应提交年份后的第四年年底为止。

7. The Commission is empowered to adopt implementing acts concerning:

委员会有权就下列事项采取实施行动:

(a) the application of the elements of the calculation methods set out in Annex IV, including determining system boundaries of production processes and relevant input materials (precursors), emission factors, installation-specific values of actual emissions and default values and their respective application to individual goods as well as laying down methods to ensure the reliability of data on the basis of which the default values shall be determined, including the level of detail and the verification of the data, and including further specification of goods that are to be considered as 'simple goods' and 'complex goods' for the purpose of point 1 of Annex IV; those implementing acts shall also specify the conditions under which it is deemed that actual emissions cannot be adequately determined, as well as the elements of evidence demonstrating that the criteria required to justify the use of actual emissions for electricity consumed in the production processes of goods for the purpose of paragraph 2 that are listed in points 5 and 6 of Annex IV are met; and

附件四所载计算方法要素的应用，包括确定生产工序和相关输入材料(前体)的系统界限、排放系数、实际排放量和缺省值的特定装置值及其对个别货物的应用，以及订定方法，以确保数据的可靠性，据此确定缺省值,包括数据的详细程度和数据的核实，以及为附件四第 1 点的目的进一步说明应视为“简单货物”和“复杂货物”的货物;这些实施法案还应具体说明在何种条件下无法充分确定实际排放量，以及证据的要素，证明符合附件四第 5 点和第 6 点所列为第 2 款目的而使用货物生产过程中所耗电力的实际排放量所需的标准;

(b) the application of the elements of the calculation methods pursuant to paragraph 4 in accordance with point 4.3 of Annex IV.

根据附件四第 4.3 点，应用第 4 段所述计算方法的要素。

Where objectively justified, the implementing acts referred to in the first subparagraph shall provide that default values can be adapted to particular areas, regions or countries to take into account specific objective factors that affect emissions, such as prevailing energy sources or industrial processes. Those implementing acts shall build upon existing legislation for the monitoring and verification of emissions and activity data for installations covered by Directive 2003/87/EC, in particular Commission Implementing Regulation (EU) 2018/2066⁽²⁴⁾, Implementing Regulation (EU) 2018/2067 and Commission Delegated Regulation (EU) 2019/331⁽²⁵⁾. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

在客观合理的情况下，第一项所述执行行动应规定，默认值可以调整到特定地区、区域或国家，以考虑到影响排放的具体客观因素，例如普遍的能源或工业过程。这些执行法案应建立在关于监测和核查第 2003/87/EC 号指令所涉装置的排放量和活动数据的现行立法的基础上，特别是欧盟委员会执行条例(2018/2066(24)、执行条例(2018/2067)和委员会授权条例(2019/331(25)。这些实施行为应根据本条例第 29(2)条所述的审查程序采用。

Article 8
第八条

Verification of embedded emissions
嵌入式排放的核查

1. The authorised CBAM declarant shall ensure that the total embedded emissions declared in the CBAM declaration submitted pursuant to Article 6 are verified by a verifier accredited pursuant to Article 18, based on the verification principles set out in Annex VI.

经授权的 CBAM 申报人应确保根据第六条提交的 CBAM 申报中申报的嵌入式排放总量由根据第十八条获得认证的核查人根据附件六所列核查原则进行核查。

2. For embedded emissions in goods produced in installations in a third country registered in accordance with Article 10, the authorised CBAM declarant may choose to use verified information disclosed to it in accordance with Article 10(7) to fulfil the obligation referred to in paragraph 1 of this Article.

对于根据第 10 条登记的第三国设施生产的货物中的嵌入排放量，经授权的 CBAM 申报人可选择使用根据第 10(7)条向其披露的经核实的信息，以履行本条第 1 款所述的义务。

⁽²⁴⁾ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1).

(24) 欧盟委员会 2018 年 12 月 19 日关于根据欧洲议会和理事会第 2003/87/EC 号指令监测和报告温室气体排放的第 2018/2066 号执行条例(欧盟)，并修订欧盟委员会第 601/2012 号条例(OJ L 334,31.12.2018, 第 1 页)。

⁽²⁵⁾ Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 59, 27.2.2019, p. 8).

(25) 欧洲联盟委员会 2018 年 12 月 19 日第 2019/331 号授权条例(欧盟)，根据欧洲议会和理事会第 2003/87/EC 号指令第 10a 条，确定整个欧盟范围内协调免费分配排放限额的过渡规则(OJ L 59,27.2.2019, 第 8 页)。

3. The Commission is empowered to adopt implementing acts for the application of the verification principles set out in Annex VI as regards:

委员会有权通过执行法案，以便在下列方面适用附件六所列的核查原则：

(a) the possibility to waive, in duly justified circumstances and without putting at risk a reliable estimation of the embedded emissions, the obligation for the verifier to visit the installation where relevant goods are produced; 有可能在正当理由的情况下，在不危及对嵌入排放量的可靠估计的情况下，放弃核查人访问生产有关货物的设施的义务；

(b) the definition of thresholds for deciding whether misstatements or non-conformities are material; and 界定用以决定错误陈述或不符合要求是否重大的阈值；以及

(c) the supporting documentation needed for the verification report, including its format. 核查报告所需的证明文件，包括其格式。

Where it adopts the implementing acts referred to in the first subparagraph, the Commission shall seek equivalence and coherence with the procedures set out in Implementing Regulation (EU) 2018/2067. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

如果委员会通过了第一分段所述的实施行为，委员会应力求与《实施条例(欧盟)2018/2067》规定的程序保持等同和一致。这些实施行为应根据本条例第 29(2)条所述的审查程序采用。

Article 9 第九条

Carbon price paid in a third country 第三国支付的碳价格

1. An authorised CBAM declarant may claim in the CBAM declaration a reduction in the number of CBAM certificates to be surrendered in order to take into account the carbon price paid in the country of origin for the declared embedded emissions. The reduction may be claimed only if the carbon price has been effectively paid in the country of origin. In such a case, any rebate or other form of compensation available in that country that would have resulted in a reduction of that carbon price shall be taken into account.

获得授权的 CBAM 申报人可在 CBAM 申报中声称，为了考虑到申报的嵌入排放量在起源国支付的碳价格，需要交还的 CBAM 证书数量有所减少。只有在起源国有效支付了碳价格后，才可申请减排。在这种情况下，在该国可以得到的任何折扣或其他形式的补偿，如果能够导致该碳价格的降低，则应予以考虑。

2. The authorised CBAM declarant shall keep records of the documentation required to demonstrate that the declared embedded emissions were subject to a carbon price in the country of origin of the goods that has been effectively paid as referred to in paragraph 1. The authorised CBAM declarant shall in particular keep evidence related to any rebate or other form of compensation available, in particular the references to the relevant legislation of that country. The information contained in that documentation shall be certified by a person that is independent from the authorised CBAM declarant and from the authorities of the country of origin. The name and contact information of that independent person shall appear on the documentation. The authorised CBAM declarant shall also keep evidence of the actual payment of the carbon price.

获得授权的 CBAM 申报人应保留所需文件的记录，以证明所申报的嵌入排放量在货物起源国受到第 1 款所述实际支付的碳价格的制约。获授权的 CBAM 申报人应特别保留与任何回扣或其他形式的补偿有关的证据，尤其是该国相关法律的参考资料。该文件所载资料应由独立于获授权的 CBAM 申报人和起源国当局的人员核证。该独立人士的姓名和联络资料应出现在文件上。被授权的 CBAM 申报人还应保存实际支付碳价格的证据。

3. The authorised CBAM declarant shall keep the records referred to in paragraph 2 until the end of the fourth year after the year during which the CBAM declaration has been or should have been submitted. 获授权的 CBAM 声明人应保存第 2 款所述的记录，直至 CBAM 声明已提交或应提交年份后的第四年年底为止。

4. The Commission is empowered to adopt implementing acts concerning the conversion of the yearly average carbon price effectively paid in accordance with paragraph 1 into a corresponding reduction of the number of CBAM certificates to be surrendered, including the conversion of the carbon price effectively paid in foreign currency into euro at the yearly average exchange rate, the evidence required of the actual payment of the carbon price, examples of any relevant rebate

or other form of compensation referred to in paragraph 1 of this Article, the qualifications of the independent person referred to in paragraph 2 of this Article and the conditions to ascertain that person's independence. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权通过执行法令，将根据第 1 款有效支付的年平均碳价转换为相应减少交出的 CBAM 证书的数量，包括按年平均汇率将实际支付的外币碳价转换为欧元、实际支付碳价所需的证据、本条第 1 款所述任何有关退税或其他形式补偿的实例、本条第 2 款所述独立人士的资格以及确定该人士独立性的条件。实施行为按照第二十九条第(2)款规定的审查程序进行。

Article 10 第十条

Registration of operators and of installations in third countries **第三国经营者和设施的登记**

1. The Commission shall, upon request by an operator of an installation located in a third country, register the information on that operator and on its installation in the CBAM registry referred to in Article 14.

委员会应根据设在第三国的设施的经营者的要求，在第 14 条所指的 CBAM 登记处登记该经营者及其设施的资料。

2. The request for registration referred to in paragraph 1 shall contain the following information to be included in the CBAM registry upon registration:

第 1 款所述的登记请求应包含以下信息，以便在登记时纳入 CBAM 登记册：

(a) the name, address and contact information of the operator;

(a) 营办商的名称、地址及联络资料；

(b) the location of each installation including the complete address and geographical coordinates expressed in longitude and latitude, including six decimals;

每个安装的位置，包括完整的地址和以经纬度表示的地理坐标，包括六个小数；

(c) the main economic activity of the installation.

装置的主要经济活动。

3. The Commission shall notify the operator of the registration in the CBAM registry. The registration shall be valid for a period of five years from the date of its notification to the operator of the installation.

委员会应通知经营者在 CBAM 登记处的注册。注册有效期为五年，自通知安装经营者之日起计算。

4. The operator shall inform the Commission without delay of any changes in the information referred to in paragraph 2 arising after the registration, and the Commission shall update the relevant information in the CBAM registry.

经营者应将登记后第 2 款所述信息的任何变化毫不拖延地通知委员会，委员会应更新 CBAM 登记册中的有关信息。

5. The operator shall:

经营者应：

(a) determine the embedded emissions calculated in accordance with the methods set out in Annex IV, by type of goods produced at the installation referred to in paragraph 1 of this Article;

按照本条第 1 款所述装置生产的货物类型，确定按照附件四所列方法计算的嵌入排放量；

(b) ensure that the embedded emissions referred to in point (a) of this paragraph are verified in accordance with the verification principles set out in Annex VI by a verifier accredited pursuant to Article 18;

确保依照第十八条获得认证的核查人按照附件六规定的核查原则核查本段(a)点所指嵌入式排放量；

(c) keep a copy of the verification report as well as records of the information required to calculate the embedded emissions in goods in accordance with the requirements laid down in Annex V for a period of four years after the verification has been performed.

在进行核实后的四年内，保存核实报告的副本，以及按照附件五的规定计算货物嵌入排放量所需的资料记录。

6. The records referred to in paragraph 5, point (c), of this Article shall be sufficiently detailed to enable the verification of the embedded emissions in accordance with Article 8 and Annex VI, and to enable the review, in accordance with Article 19, of the CBAM declaration made by an authorised CBAM declarant to whom the relevant information was disclosed in accordance with paragraph 7 of this Article.

本条第 5 款(c)项所述记录应足够详细，以便能够按照第 8 条和附件六核实嵌入排放量，并能够按照第 19 条审查经授权的 CBAM 声明人所作的 CBAM 声明，根据本条第 7 款向该声明人披露了有关信息。

7. An operator may disclose the information on the verification of embedded emissions referred to in paragraph 5 of this Article to an authorised CBAM declarant. The authorised CBAM declarant shall be entitled to use that disclosed information in order to fulfil the obligation referred to in Article 8.

经营者可向经授权的 CBAM 申报人披露本条第 5 款所述的嵌入式排放核查信息。获得授权的 CBAM 申报人有权使用这些披露的信息，以履行第 8 条所述的义务。

8. The operator may, at any time, ask to be deregistered from the CBAM registry. The Commission shall, upon such request, and after notifying the competent authorities, deregister the operator and delete the information on that operator and on its installation from the CBAM registry, provided that such information is not necessary for the review of CBAM declarations that have been submitted. The Commission may, after having given the operator concerned the possibility to be heard and having consulted with the relevant competent authorities, also deregister the information if the Commission finds that the information on that operator is no longer accurate. The Commission shall inform the competent authorities of such deregistrations.

经营者可以在任何时候要求从 CBAM 注册中心撤销注册。委员会应根据这种请求，在通知主管当局后，应撤销经营者的登记，并从 CBAM 登记册中删除关于该经营者及其安装的信息，但这种信息对于审查已提交的 CBAM 申报不是必要的。如果委员会发现有关经营者的资料不再准确，在给予有关经营者陈述意见的可能性并与有关主管当局协商后，委员会也可撤销该资料的登记。欧盟委员会应将撤销注册的情况通知主管当局。

COMPETENT AUTHORITIES

主管当局

Article 11

第十一条

Competent authorities

主管当局

1. Each Member State shall designate the competent authority to carry out the functions and duties under this Regulation and inform the Commission thereof.

各成员国应指定主管当局履行本条例规定的职能和职责，并将此事通知委员会。

The Commission shall make available to the Member States a list of all competent authorities and publish that information in the Official Journal of the European Union and make that information available in the CBAM registry. 欧盟委员会应向成员国提供一份所有主管当局的名单，并在《欧洲联盟正式公报》上公布这些资料，并将这些资料在 CBAM 登记册上公布。

2. Competent authorities shall exchange any information that is essential or relevant to the exercise of their functions and duties under this Regulation.

主管当局应交流对其行使本条例规定的职能和职责至关重要或相关的任何信息。

Article 12

第十二条

Commission**委员会**

In addition to the other tasks that it exercises under this Regulation, the Commission shall assist the competent authorities in carrying out their functions and duties under this Regulation and shall coordinate their activities by supporting the exchange of, and issuing guidelines on, best practices within the scope of this Regulation, and by promoting an adequate exchange of information and cooperation between competent authorities as well as between competent authorities and the Commission.

委员会除根据本条例履行其他任务外，还应协助主管当局履行本条例规定的职能和职责，并应协调其活动，支持交流和发布本条例范围内的最佳做法准则，促进主管当局之间以及主管当局与委员会之间充分交流信息和开展合作。

Article 13

第十三条

Professional secrecy and disclosure of information**专业保密和信息披露**

1. All information acquired by the competent authority or the Commission in the course of performing their duties which is by its nature confidential or which is provided on a confidential basis shall be covered by the obligation of professional secrecy. Such information shall not be disclosed by the competent authority or the Commission without the express prior permission of the person or authority that provided it or by virtue of Union or national law.

主管当局或委员会在履行其职责过程中获得的一切资料，凡属保密性质或在保密基础上提供的，均应列入职业保密义务范围。主管当局或委员会未经提供此类信息的个人或当局的明确事先许可，或根据联盟或国家法律，不得披露此类信息。

2. By way of derogation from paragraph 1, the competent authorities and the Commission may share such information with each other, the customs authorities, the authorities in charge of administrative or criminal penalties, and the European Public Prosecutor's Office, for the purposes of ensuring compliance of persons with their obligations under this Regulation and the application of customs legislation. Such shared information shall be covered by professional secrecy and shall not be disclosed to any other person or authority except by virtue of Union or national law.

主管当局和委员会可以通过减损第 1 款的方式，相互、海关当局、负责行政或刑事处罚的当局以及欧洲检察官办公室分享这些信息，以确保有关人员遵守本条例规定的义务并适用海关立法。这种共享信息应受到专业保密的保护，除非根据联盟或国家法律，不得向任何其他个人或当局披露。

Article 14

第十四条

CBAM registry**CBAM 注册表**

1. The Commission shall establish a CBAM registry of authorised CBAM declarants in the form of a standardised electronic database containing the data regarding the CBAM certificates of those authorised CBAM declarants. The Commission shall make the information in the CBAM registry available automatically and in real time to customs authorities and competent authorities.

委员会应以标准化电子数据库的形式，为获授权的中央银行监管机构申报人建立一个中央银行监管机构登记册，其中载有这些获授权的中央银行监管机构申报人的中央银行监管机构证书的相关数据。欧盟委员会应将 CBAM 登记册中的信息自动和实时地提供给海关当局和主管当局。

2. The CBAM registry referred to in paragraph 1 shall contain accounts with information about each authorised CBAM declarant, in particular:

第 1 款所指的 CBAM 登记处应载有关于每个经授权的 CBAM 申报人的信息，特别是：

(a) the name, address and contact information of the authorised CBAM declarant;

获授权的 CBAM 申报人的姓名、地址及联络资料；

(b) the EORI number of the authorised CBAM declarant;

获授权的 CBAM 申报人的 EORI 号码；

(c) the CBAM account number;

CBAM 帐户号码；

(d) the identification number, the sale price, the date of sale, and the date of surrender, repurchase or cancellation of CBAM certificates for each authorised CBAM declarant.

每名获授权的 CBAM 声明人的识别号码、售价、售卖日期，以及交回、回购或取消 CBAM 证书 的日期。

3. The CBAM registry shall contain, in a separate section of the registry, the information about the operators and installations in third countries registered in accordance with Article 10(2).

CBAM 登记册应在登记册的单独章节中载有关于根据第 10(2)条在第三国登记的经营者和设施的信息。

4. The information in the CBAM registry referred to in paragraphs 2 and 3 shall be confidential, with the exception of the names, addresses and contact information of the operators and the location of installations in third countries. An operator may choose not to have its name, address and contact information made accessible to the public. The public information in the CBAM registry shall be made accessible by the Commission in an interoperable format.

第 2 款和第 3 款所述 CBAM 登记册中的信息应保密，但经营者的姓名、地址和联系信息以及设施在第三国的位置除外。经营者可选择 不向公众提供其姓名、地址及联络资料。CBAM 注册表中的公共信息应该由委员会以可互操作的格式提供。

5. The Commission shall publish, on a yearly basis, for each of the goods listed in Annex I, the aggregated emissions embedded in the imported goods.

欧盟委员会应每年公布附件一所列每种货物的进口货物的总排放量。

6. The Commission shall adopt implementing acts concerning the infrastructure and specific processes and procedures of the CBAM registry, including the risk analysis referred to in Article 15, the electronic databases containing the information referred to in paragraphs 2 and 3 of this Article, the data of the accounts in the CBAM registry referred to in Article 16, the transmission to the CBAM registry of the information on the sale, repurchase and cancellation of CBAM certificates referred to in Article 20, and the cross-check of information referred to in Article 25(3). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会应通过有关 CBAM 登记处的基础设施和具体程序和程序的实施法案，包括第 15 条所述风险分析、载有本条第 2 款和第 3 款所述信息的电子数据库、第 16 条所述 CBAM 登记处账户数据、向 CBAM 登记处传送第 20 条所述 CBAM 证书的销售、回购和注销信息以及对第 25 条第 3 款所述信息进行交叉核对。实施行为按照第二十九条第(2)款规定的审查程序进行。

Article 15 第十五条

Risk analysis 风险分析

1. The Commission shall carry out risk-based controls on the data and the transactions recorded in the CBAM registry, referred to in Article 14, to ensure that there are no irregularities in the purchase, holding, surrender, repurchase and cancellation of CBAM certificates.

欧盟委员会应对第 14 条所述的 CBAM 登记处记录的数据和交易进行基于风险的控制，以确保 CBAM 证书在购买、持有、交出、回购和注销不存在任何违规行为。

2. If the Commission identifies irregularities as a result of the controls carried out under paragraph 1, it shall inform the competent authorities concerned so that further investigations are carried out in order to correct the identified irregularities.

如果委员会发现由于根据第 1 款进行的控制而存在不合规定之处，它应通知有关主管当局，以便进行进一步调查，纠正所发现的不合规定之处。

Article 16 第十六条

Accounts in the CBAM registry CBAM 注册表中的帐户

1. The Commission shall assign to each authorised CBAM declarant a unique CBAM account number.
委员会应为每个授权的 CBAM 申报人指定一个独特的 CBAM 帐号。

2. Each authorised CBAM declarant shall be granted access to its account in the CBAM registry.
每个获授权的 CBAM 申报人应被授权访问其在 CBAM 注册中心的帐户。

3. The Commission shall set up the account as soon as the authorisation referred to in Article 17(1) is granted and shall notify the authorised CBAM declarant thereof.
委员会应在第 17 条第(1)款所述授权一经批准后立即设立该帐户，并将此事通知获授权的 CBAM 声明人。

4. If the authorised CBAM declarant has ceased its economic activity or its authorisation has been revoked, the Commission shall close the account of that authorised CBAM declarant, provided that the authorised CBAM declarant has complied with all its obligations under this Regulation.

如获授权的 CBAM 申报人已停止其经济活动或其授权已被撤销，监察委员会须结束该获授权 CBAM 申报人的帐户，条件是获授权 CBAM 申报人已遵守本规例所规定的全部义务。

Article 17 第十七条

Authorisation 授权

1. Where an application for an authorisation is submitted in accordance with Article 5, the competent authority in the Member State in which the applicant is established shall grant the status of authorised CBAM declarant provided that the criteria set out in paragraph 2 of this Article are complied with. The status of authorised CBAM declarant shall be recognised in all Member States.

根据第 5 条提出授权申请的，申请人所在成员国的主管当局应授予经授权的 CBAM 声明人地位，条件是符合本条第 2 款规定的标准。所有成员国均应承认获授权的 CBAM 申报人的地位。

Before granting the status of authorised CBAM declarant, the competent authority shall conduct a consultation procedure on the application for an authorisation via the CBAM registry. The consultation procedure shall involve the competent authorities in the other Member States and the Commission and shall not exceed 15 working days.

主管当局在授予香港中央银行认可声明人资格前，须就经香港中央银行登记处提出的授权申请进行咨询程序。咨询程序应涉及其他成员国的主管当局和欧盟委员会，不得超过 15 个工作日。

2. The criteria for granting the status of authorised CBAM declarant shall be the following:

授予获授权的 CBAM 申报人资格的准则如下：

(a) the applicant has not been involved in a serious infringement or in repeated infringements of customs legislation, taxation rules, market abuse rules or this Regulation and delegated and implementing acts adopted under this Regulation, and in particular the applicant has no record of serious criminal offences relating to its economic activity during the five years preceding the application;

申请人没有参与严重违反或多次违反海关法规、税务规则、市场滥用规则或本条例的行为，也没有授权和执行根据本条例采取的行为，特别是申请人在提出申请前的五年内没有与其经济活动有关的严重刑事犯罪记录；

(b) the applicant demonstrates its financial and operational capacity to fulfil its obligations under this Regulation;

申请人显示其财政及营运能力，以履行其在本规例下的义务；

(c) the applicant is established in the Member State where the application is submitted; and
申请人是在提出申请的成员国设立的;

(d) the applicant has been assigned an EORI number in accordance with Article 9 of Regulation (EU) No 952/2013.
申请人已根据规例(欧盟)第 952/2013 号第 9 条获分配 EORI 号码。

3. Where the competent authority finds that the criteria set out in paragraph 2 of this Article are not fulfilled, or where the applicant has failed to provide information listed in Article 5(5), the granting of the status of authorised CBAM declarant shall be refused. Such decision to refuse the status of authorised CBAM declarant shall provide the reasons for the refusal and include information on the possibility to appeal.

如果主管当局认为不符合本条第 2 款规定的标准, 或者申请人未能提供第 5 条第(5)款所列的信息, 应拒绝授予被授权的 CBAM 声明人地位。这种拒绝授权 CBAM 声明人身份的决定应提供拒绝的理由, 并包括上诉的可能性。

4. A decision of the competent authority granting the status of authorised CBAM declarant shall be registered in the CBAM registry and shall contain the following information:

主管当局授予认可 CBAM 申报人地位的决定须在 CBAM 登记处登记, 并须载有以下资料:

(a) the name, address and contact information of the authorised CBAM declarant;

获授权的 CBAM 申报人的姓名、地址及联络资料;

(b) the EORI number of the authorised CBAM declarant;

获授权的 CBAM 申报人的 EORI 号码;

(c) the CBAM account number assigned to the authorised CBAM declarant in accordance with Article 16(1);

根据第 16(1)条授权的 CBAM 申报人的 CBAM 帐户号码;

(d) the guarantee required in accordance with paragraph 5 of this Article.

根据本条第 5 款要求的担保。

5. For the purpose of complying with the criteria set out in paragraph 2, point (b), of this Article, the competent authority shall require the provision of a guarantee if the applicant was not established throughout the two financial years preceding the year when the application in accordance with Article 5(1) was submitted.

为了遵守本条第 2 款(b)项规定的标准, 如果申请人在根据第 5 条第(1)款提出申请的前一年的两个财政年度内没有成立, 主管当局应要求提供担保。

The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to surrender in accordance with Article 22 in respect of the imports of goods reported in accordance with Article 5(5), point (g). The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.

主管当局应确定此种担保的数额, 其计算方式为经授权的 CBAM 申报人根据第 22 条就根据第 5(5)款第(g)项报告的进口货物必须交出的 CBAM 证书数目的总值。提供的担保应是由在联盟内经营的金融机构提供的银行担保, 一经要求即予支付, 或提供同等担保的另一种担保形式。

6. Where the competent authority establishes that the guarantee provided does not ensure, or is no longer sufficient to ensure, the financial and operational capacity of the authorised CBAM declarant to fulfil its obligations under this Regulation, it shall require the authorised CBAM declarant to choose between providing an additional guarantee or replacing the initial guarantee with a new guarantee in accordance with paragraph 5.

如果主管当局确定所提供的担保不能确保或不再足以确保获授权的 CBAM 申报人履行本条例规定的义务的财务和经营能力, 则应要求获授权的 CBAM 申报人根据第 5 款在提供额外担保或以新担保取代初始担保之间作出选择。

7. The competent authority shall release the guarantee immediately after 31 May of the second year in which the authorised CBAM declarant has surrendered CBAM certificates in accordance with Article 22.

主管机关应在经授权的 CBAM 申报人依照第 22 条交回 CBAM 证书的第二天 5 月 31 日之后立即解除担保。

8. The competent authority shall revoke the status of authorised CBAM declarant where:

在下列情况下，主管当局应撤销被授权的 CBAM 申报人的地位:

(a) the authorised CBAM declarant requests a revocation; or

获授权的 CBAM 声明人要求撤销; 或

(b) the authorised CBAM declarant no longer meets the criteria set out in paragraph 2 or 6 of this Article, or has been involved in a serious or repeated infringement of the obligation to surrender CBAM certificates referred to in Article 22(1) or of the obligation to ensure a sufficient number of CBAM certificates on its account in the CBAM registry at the end of each quarter referred to in Article 22(2).

被授权的 CBAM 声明人不再符合本条第 2 或第 6 款规定的标准，或曾参与严重或多次违反第 22 条第 1 款所述交出 CBAM 证书的义务，或在第 22 条第 2 款所述每个季度结束时确保其在 CBAM 登记处的帐户上有足够数量的 CBAM 证书的义务。

Before revoking the status of authorised CBAM declarant, the competent authority shall give the authorised CBAM declarant the possibility to be heard and shall conduct a consultation procedure on the possible revocation of such status. The consultation procedure shall involve the competent authorities in the other Member States and the Commission and shall not exceed 15 working days.

在撤销获授权的 CBAM 申报人的地位之前，主管当局应给予获授权的 CBAM 申报人发表意见的机会，并应就撤销该地位的可能性进行磋商。咨询程序应涉及其他成员国的主管当局和欧盟委员会，不得超过 15 个工作日。

Any decision of revocation shall contain the reasons for the decision as well as information about the right to appeal. 撤销决定应当载明撤销决定的理由以及有关上诉权的信息。

9. The competent authority shall register in the CBAM registry information on:

主管当局应在 CBAM 登记处登记下列信息:

(a) the applicants whose application for an authorisation has been refused pursuant to paragraph 3; and
根据第 3 款申请授权被拒绝的申请人; 以及

(b) the persons whose status of authorised CBAM declarant has been revoked pursuant to paragraph 8.
根据第 8 段被撤销认可 CBAM 申报人资格的人士。

10. The Commission shall adopt, by means of implementing acts, the conditions for:

委员会应通过实施法令的方式, 采纳以下条件:

(a) the application of the criteria referred to in paragraph 2 of this Article, including that of not having been involved in a serious infringement or in repeated infringements under paragraph 2, point (a), of this Article;
适用本条第 2 款所述标准, 包括没有参与与本条第 2 款(a)项下的严重侵权行为或多次侵权行为的标准;

(b) the application of the guarantee referred to in paragraphs 5, 6 and 7 of this Article;
本条第 5 款、第 6 款和第 7 款所述保证的适用;

(c) the application of the criteria of a serious or repeated infringement referred to in paragraph 8 of this Article;
适用本条第 8 款所述严重或重复侵权的标准;

(d) the consequences of the revocation of the status of authorised CBAM declarant referred to in paragraph 8 of this Article; and
撤销本条第 8 款所指认可的 CBAM 声明人身份的后果; 以及

(e) the specific deadlines and format of the consultation procedure referred to in paragraphs 1 and 8 of this Article.
本条第 1 款和第 8 款所指协商程序的具体截止日期和形式。

The implementing acts referred to in the first subparagraph shall be adopted in accordance with the examination procedure referred to in Article 29(2).

第一款所指的实施行为应当按照第二十九条第(2)款所指的审查程序进行。

Article 18

第十八条

Accreditation of verifiers

验证者的认证

1. Any person accredited in accordance with Implementing Regulation (EU) 2018/2067 for a relevant group of activities shall be an accredited verifier for the purpose of this Regulation. The Commission is empowered to adopt implementing acts to identify relevant groups of activities by providing an alignment of the qualifications of an accredited verifier that are necessary to perform verifications for the purpose of this Regulation with the relevant group of activities listed in Annex I to Implementing Regulation (EU) 2018/2067 and indicated in the accreditation certificate. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation.

根据《实施条例》(欧盟)2018/2067 认证的任何参加相关组别的活动, 均应为本条例的认证核查人。欧盟委员会有权通过执行法案, 确定相关的活动类别, 办法是将为本条例进行核查所必需的经认证的核查人的资格与执行条例(欧盟)2018/2067 附件一所列并在认证证书中指明的相关活动类别相一致。这些实施行为应根据本条例第 29(2)条所述的审查程序采用。

2. A national accreditation body may, on request, accredit a person to be a verifier for the purpose of this Regulation where it considers, on the basis of the documentation submitted to it, that such person has the capacity to apply the verification principles referred to in Annex VI when performing the tasks of verification of the embedded emissions pursuant to Articles 8 and 10.

国家认证机构如根据向其提交的文件认为某人有能力在根据第八条和第十条执行核查嵌入式排放量的任务时适用附件六所述核查原则, 可根据请求授权该人为本条例的核查人。

3. The Commission is empowered to adopt delegated acts in accordance with Article 28 in order to supplement this Regulation by specifying the conditions for granting of accreditation referred to in paragraph

2 of this Article, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies.

委员会有权根据第 28 条通过授权行为，以补充本条例，具体规定本条第 2 款所述授予认可的条件、对经认可的核查人员的控制和监督、撤销认可以及对认可机构的相互承认和同行评价。

Article 19
第 19 条

Review of CBAM declarations
CBAM 声明的回顾

1. The Commission shall have the oversight role in the review of CBAM declarations.
委员会应在 CBAM 声明的审查中发挥监督作用。

2. The Commission may review CBAM declarations, in accordance with a review strategy, including risk factors, within the period ending with the fourth year after the year during which the CBAM declarations should have been submitted.
委员会可根据包括风险因素在内的审查战略，在本应提交 CBAM 申报的年份之后第四年结束的期间内，审查 CBAM 申报。

The review may consist in verifying the information provided in the CBAM declaration and in verification reports on the basis of the information communicated by the customs authorities in accordance with Article 25, any other relevant evidence, and on the basis of any audit deemed necessary, including at the premises of the authorised CBAM declarant.
审查可包括根据海关当局根据第 25 条提供的信息、任何其他有关证据，并根据认为必要的任何审计，包括在经授权的 CBAM 申报人所在地进行的审计，核查 CBAM 申报书和核查报告中提供的信息。

The Commission shall communicate the initiation and the results of the review to the competent authority of the Member State where the CBAM declarant is established, via the CBAM registry.

委员会应通过 CBAM 登记处将审查的开始和结果通知 CBAM 申报人所在成员国的主管当局。

The competent authority of the Member State where the authorised CBAM declarant is established may also review a CBAM declaration within the period referred to in the first subparagraph of this paragraph. The competent authority shall communicate the initiation and the results of a review to the Commission, via the CBAM registry.

经授权的 CBAM 申报人所在成员国的主管当局也可在本款第一项所述期限内对 CBAM 申报进行审查。主管当局应通过 CBAM 登记处将审查的开始和结果传达给委员会。

3. The Commission shall periodically set out specific risk factors and points for attention, based on a risk analysis in relation to the implementation of the CBAM at Union level, taking into account information contained in the CBAM registry, data communicated by customs authorities, and other relevant information sources, including the controls and checks carried out pursuant to Article 15(2) and Article 25.

委员会应根据与在联盟一级执行中巴巴多斯监测网有关的风险分析，定期提出具体的风险因素和注意事项，同时考虑到中巴巴多斯监测网登记册所载的信息、海关当局提供的数据以及其他相关信息来源，包括根据第十五条第(2)款和第二十五条进行的控制和检查。

The Commission shall also facilitate the exchange of information with competent authorities about fraudulent activities and the penalties imposed in accordance with Article 26.

委员会还应促进与主管当局交流关于欺诈活动和根据第二十六条规定的处罚的信息。

4. Where an authorised CBAM declarant fails to submit a CBAM declaration in accordance with Article 6, or where the Commission considers, on the basis of its review under paragraph 2 of this Article, that the declared number of CBAM certificates is incorrect, the Commission shall assess the obligations under this Regulation of that authorised CBAM declarant on the basis of the information at its disposal. The Commission shall establish a preliminary calculation of the total number of CBAM certificates which should have been surrendered, at the latest by the 31 December of the year following that in which the CBAM declaration should have been submitted, or at the latest by 31 December of the fourth year following that in which the incorrect CBAM declaration has been submitted, as applicable. The Commission shall provide to competent authorities such a preliminary calculation, for indicative purposes and without prejudice to the definitive calculation established by the competent authority of the Member State where the authorised CBAM declarant is established.

如果获授权的 CBAM 声明人未能按照第 6 条提交 CBAM 声明，或者委员会根据根据本条第 2 款进行的审查认为申报的 CBAM 证书数量不正确，委员会应根据其掌握的信息，评估该获授权的 CBAM 声明人根据本条例承担的义务。委员会应初步计算应提交的 CBAM 证书总数，最迟应在提交 CBAM 申报的当年 12 月 31 日之前，或最迟应在提交不正确的 CBAM 申报的当年第四年 12 月 31 日之前。委员会应向主管当局提供这种初步计算，作为指示性用途，但不妨碍经授权的 CBAM 申报人所在成员国主管当局确定的最终计算。

5. Where the competent authority concludes that the declared number of CBAM certificates to be surrendered is incorrect, or that no CBAM declaration has been submitted in accordance with Article 6, it shall determine the number of CBAM certificates which should have been surrendered by the authorised CBAM declarant, taking into account the information submitted by the Commission.

如果主管当局得出结论认为申报的要交出的 CBAM 证书数量不正确，或者没有根据第六条提交 CBAM 申报，主管当局应参照委员会提交的资料，确定经授权的 CBAM 申报人应交出的 CBAM 证书数量。

The competent authority shall notify the authorised CBAM declarant of its decision on the number of CBAM certificates determined and shall request that the authorised CBAM declarant surrender the additional CBAM certificates within one month.

主管当局应将其关于已确定的 CBAM 证书数量的决定通知获授权的 CBAM 声明人，并要求获授权的 CBAM 声明人在一个月内交出额外的 CBAM 证书。

The competent authority's decision shall contain the reasons for the decision as well as information about the right to appeal. The decision shall also be notified via the CBAM registry.

主管当局的决定应包括作出决定的理由以及有关上诉权的信息。该决定也应通过 CBAM 登记处进行通知。

Where the competent authority, after receiving the preliminary calculation from the Commission in accordance with paragraphs 2 and 4 of this Article, decides not to take any action, the competent authority shall inform the Commission accordingly, via the CBAM registry.

如果主管当局在根据本条第 2 款和第 4 款从委员会收到初步计算后决定不采取任何行动，主管当局应通过 CBAM 登记处相应地通知委员会。

6. Where the competent authority concludes that the number of CBAM certificates surrendered exceeds the number which should have been surrendered, it shall inform the Commission without delay. The CBAM certificates surrendered in excess shall be repurchased in accordance with Article 23.
如果主管当局得出结论，提交的 CBAM 证书数量超过应提交的数量，应立即通知委员会。超额交回的 CBAM 证书，应当按照第二十三条的规定进行回购。

CHAPTER IV
第四章

CBAM CERTIFICATES
CBAM 证书

Article 20
第二十条

Sale of CBAM certificates
出售 CBAM 证书

1. A Member State shall sell CBAM certificates on a common central platform to authorised CBAM declarants established in that Member State.
成员国应将 CBAM 证书在一个共同的中心平台上出售给在该成员国设立的经授权的 CBAM 声明人。

2. The Commission shall establish and manage the common central platform following a joint procurement procedure between the Commission and the Member States.

欧盟委员会应按照欧盟委员会与成员国之间的联合采购程序，建立并管理共同的中央平台。

The Commission and the competent authorities shall have access to the information in the common central platform. 委员会和主管当局应能获得共同中央平台中的信息。

3. The information on the sale, repurchase and cancellation of CBAM certificates in the common central platform shall be transferred to the CBAM registry at the end of each working day.

共用中央平台 CBAM 证书的销售、回购和注销信息应在每个工作日结束时移交 CBAM 注册处。

4. CBAM certificates shall be sold to authorised CBAM declarants at the price calculated in accordance with Article 21. CBAM 证书应当按照第二十一条规定的价格出售给经授权的 CBAM 申报人。

5. The Commission shall ensure that each CBAM certificate is assigned a unique identification number upon its creation. The Commission shall register the unique identification number and the price and date of sale of the CBAM certificate in the CBAM registry in the account of the authorised CBAM declarant purchasing that certificate. 委员会应确保每一张 CBAM 证书在创建时都有一个唯一的识别号码。委员会应将 CBAM 证书的唯一识别号码以及价格和销售日期登记在 CBAM 登记处的授权 CBAM 申报人购买该证书的帐户中。

6. The Commission shall adopt delegated acts in accordance with Article 28 supplementing this Regulation by further specifying the timing, administration and other aspects related to the management of the sale and repurchase of CBAM certificates, seeking coherence with the procedures of Commission Regulation (EU) No 1031/2010 ⁽²⁶⁾.

欧盟委员会应根据补充本条例的第 28 条通过授权行为，进一步具体规定 CBAM 证书销售和回购管理的时间、行政和其他方面，力求与欧盟委员会第 1031/2010(26)号条例的程序保持一致。

Article 21 第二十一条

Price of CBAM certificates CBAM 证书价格

1. The Commission shall calculate the price of CBAM certificates as the average of the closing prices of EU ETS allowances on the auction platform, in accordance with the procedures laid down in Regulation (EU) No 1031/2010, for each calendar week.

欧盟委员会应按照第 1031/2010 号条例规定的程序，将 CBAM 证书的价格计算为每个历周欧盟排放交易津贴在拍卖平台上的收盘价平均值。

For those calendar weeks in which no auctions are scheduled on the auction platform, the price of CBAM certificates shall be the average of the closing prices of EU ETS allowances of the last week in which auctions on the auction platform took place.

对于没有安排在拍卖平台上进行拍卖的日历周，CBAM 证书的价格应为在拍卖平台上进行拍卖的最后一周欧盟排放交易津贴收盘价的平均值。

2. The Commission shall publish the average price, as referred to in the second subparagraph of paragraph 1, on its website or in any other appropriate manner on the first working day of the following calendar week. That price shall apply from the first working day following that of its publication to the first working day of the following calendar week.

委员会应在下一个日历周的第一个工作日在其网站上或以任何其他适当方式公布第 1 款第二项所述的平均价格。该价格自其公布之后的第一个工作日起，适用于下一个历周的第一个工作日。

3. The Commission is empowered to adopt implementing acts on the application of the methodology provided for in paragraph 1 of this Article to calculate the average price of CBAM certificates and the practical

arrangements for the publication of that price. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权通过实施法案，适用本条第 1 款规定的方法，计算 CBAM 证书的平均价格，以及公布该价格的实际安排。实施行为应当按照第二十九条第(2)款规定的审查程序进行。

Article 22
第二十二條

Surrender of CBAM certificates
交回 CBAM 证书

1. By 31 May of each year, and for the first time in 2027 for the year 2026, the authorised CBAM declarant shall surrender via the CBAM registry a number of CBAM certificates that corresponds to the embedded emissions declared in accordance with Article 6(2), point (c), and verified in accordance with Article 8, for the calendar year preceding the surrender. The Commission shall remove surrendered CBAM certificates from the CBAM registry. The authorised CBAM declarant shall ensure that the required number of CBAM certificates is available on its account in the CBAM registry. 经授权的 CBAM 申报人应在每年 5 月 31 日之前，并在 2027 年首次在 2026 年通过 CBAM 登记册交出一些 CBAM 证书，这些证书应与按照第六条第(2)款第(c)项申报并按照第八条核实的交出前一个日历年的嵌入排放量相对应。委员会应从 CBAM 登记册中移除交出的 CBAM 证书。获授权的 CBAM 声明人应确保其在 CBAM 注册中心的帐户上存有所需数量的 CBAM 证书。

⁽²⁶⁾ Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (OJ L 302, 18.11.2010, p. 1).

(26) 欧盟委员会 2010 年 11 月 12 日第 1031/2010 号条例(欧盟)，内容涉及根据欧洲议会和理事会关于在欧盟内部建立温室气体排放许可交易制度的第 2003/87/EC 号指令拍卖温室气体排放许可的时间、管理和其他方面(OJ L 302, 18.11.2010, 第 1 页)。

2. The authorised CBAM declarant shall ensure that the number of CBAM certificates on its account in the CBAM registry at the end of each quarter corresponds to at least 80 % of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex IV, in all goods it has imported since the beginning of the calendar year.

获授权的 CBAM 申报人应确保其在 CBAM 登记册的帐户上每季度末的 CBAM 证书数量至少相当于其自日历年开始以来进口的所有货物的嵌入排放量的 80%，该数量是按照附件四所列方法参照默认值确定的。

3. Where the Commission finds that the number of CBAM certificates in the account of an authorised CBAM declarant does not comply with the obligations pursuant to paragraph 2, it shall inform, via the CBAM registry, the competent authority of the Member State where the authorised CBAM declarant is established.

如果委员会发现经授权的 CBAM 申报人帐户中的 CBAM 证书数量不符合第 2 款规定的义务，它应通过 CBAM 登记处将授权的 CBAM 申报人所在成员国的主管当局通知成员国的主管当局。

The competent authority shall notify the authorised CBAM declarant of the need to ensure a sufficient number of CBAM certificates in its account within one month of such notification.

主管当局应在接到通知后一个月内通知经授权的 CBAM 申报人，必须确保其帐户中有足够数量的 CBAM 证书。

The competent authority shall register the notification to, and the response from, the authorised CBAM declarant in the CBAM registry.

主管当局应在 CBAM 登记处将通知登记给获授权的 CBAM 申报人，并登记其答复。

Article 23 第二十三条

Repurchase of CBAM certificates CBAM 证书的回购

1. Where an authorised CBAM declarant so requests, the Member State where that authorised CBAM declarant is established shall repurchase the excess CBAM certificates remaining on the account of the declarant in the CBAM registry after the certificates have been surrendered in accordance with Article 22.

如经授权的 CBAM 声明人提出这种要求，该经授权的 CBAM 声明人所在的成员国应根据第 22 条的规定，在声明人交还其在 CBAM 登记处的账户上剩余的 CBAM 证书后，回购这些证书。

The Commission shall repurchase the excess CBAM certificates through the common central platform referred to in Article 20 on behalf of the Member State where the authorised CBAM declarant is established. The authorised CBAM declarant shall submit the repurchase request by 30 June of each year during which CBAM certificates were surrendered. The Commission shall represent the authorised CBAM declarant in the Member State, through the common central platform referred to in Article 20, to repurchase the excess CBAM certificates. The authorised CBAM declarant shall submit the repurchase request by 30 June of each year during which CBAM certificates were surrendered.

委员会应代表获授权的 CBAM 申报人所在成员国，通过第 20 条所述的共同中央平台回购多余的 CBAM 证书。获授权的 CBAM 申报人须于交回 CBAM 证书的每年六月三十日或之前提交回购申请。

2. The number of certificates subject to repurchase as referred to in paragraph 1 shall be limited to one third of the total number of CBAM certificates purchased by the authorised CBAM declarant during the previous calendar year.

第 1 款所指须回购的证书数目，应限于获授权的 CBAM 申报人在上一个日历年购买的 CBAM 证书总数的三分之一。

3. The repurchase price for each CBAM certificate shall be the price paid by the authorised CBAM declarant for that certificate at the time of purchase.

每份 CBAM 证书的回购价格，为获授权 CBAM 申报人在购买该证书时所支付的价格。

Article 24
第二十四条

Cancellation of CBAM certificates
CBAM 证书的取消

On 1 July of each year, the Commission shall cancel any CBAM certificates that were purchased during the year before the previous calendar year and that remained in the account of an authorised CBAM declarant in the CBAM registry. Those CBAM certificates shall be cancelled without any compensation.

每年 7 月 1 日，委员会应取消在前一日历年前一年购买并保留在 CBAM 登记处经授权的 CBAM 申报人帐户中的 CBAM 证书。取消该等 CBAM 证书，并不获得任何补偿。

Where the number of CBAM certificates to be surrendered is contested in a pending dispute in a Member State, the Commission shall suspend the cancellation of the CBAM certificates to the extent corresponding to the disputed amount. The competent authority of the Member State where the authorised CBAM declarant is established shall communicate without delay any relevant information to the Commission.

如果在一个成员国的未决争端中对交出的 CBAM 证书的数目有争议，委员会应在与争议数额相应的范围内暂停取消 CBAM 证书。成员国的主管当局应立即向委员会通报任何相关信息。

CHAPTER V
第五章

RULES APPLICABLE TO THE IMPORTATION OF GOODS
适用于货物进口的规则

Article 25
第二十五条

Rules applicable to the importation of goods
适用于货物进口的规则

1. The customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.
海关当局不得容许任何人进口货物，但经批准的 CBAM 申报人除外。
2. The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013, communicate to the Commission specific information on the goods declared for importation. That information shall include the EORI number and the CBAM account number of the authorised CBAM declarant, the eight-digit CN code of the goods, the quantity, the country of origin, the date of the customs declaration and the customs procedure. 海关当局应定期和自动地，特别是通过根据第 952/2013 号条例(欧盟)第 56(5)条建立的监督机制，向委员会通报申报进口货物的具体信息。这些资料应包括获授权的 CBAM 申报人的 EORI 号码和 CBAM 帐户号码、货物的 8 位合并名目编码、数量、起源国、报关日期和海关手续。
3. The Commission shall communicate the information referred to in paragraph 2 of this Article to the competent authority of the Member State where the authorised CBAM declarant is established and shall, for each CBAM declarant, cross-check that information with the data in the CBAM registry pursuant to Article 14. 委员会应将本条第 2 款所述信息传达给经授权的 CBAM 声明人所在成员国的主管当局，并根据第 14 条对每个 CBAM 声明人的信息与 CBAM 登记处的数据进行交叉核对。
4. The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs authorities on a confidential basis, to the Commission and the competent authority of the Member State that has granted the status of the authorised CBAM declarant. 海关当局可根据第 952/2013 号条例(欧盟)第 12(1)条，将海关当局在履行职责过程中获得的机密信息，或在保密基础上向海关当局提供的机密信息，通报给予经授权的 CBAM 申报人地位的委员会和成员国主管当局。
5. Regulation (EC) No 515/97 shall apply mutatis mutandis to this Regulation.
(欧盟)第 515/97 号规例应比照适用于本规例。
6. The Commission is empowered to adopt implementing acts defining the scope of information and the periodicity, timing and means for communicating that information pursuant to paragraph 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2). 委员会有权根据本条第 2 款通过实施法案，确定信息的范围以及通报信息的周期、时间和方式。这些实施行为应根据第 29(2)条所述的审查程序采用。

CHAPTER VI
第六章

ENFORCEMENT
强制执行

Article 26

第二十六条

Penalties 惩罚

1. An authorised CBAM declarant who fails to surrender, by 31 May of each year, the number of CBAM certificates that corresponds to the emissions embedded in goods imported during the preceding calendar year shall be held liable for the payment of a penalty. Such a penalty shall be identical to the excess emissions penalty set out in Article 16(3) of Directive 2003/87/EC and increased pursuant to Article 16(4) of that Directive, applicable in the year of importation of the goods. Such a penalty shall apply for each CBAM certificate that the authorised CBAM declarant has not surrendered.

经认可的 CBAM 申报人，如未能在每年 5 月 31 日前交出与前一日历年进口货物所含排放量相对应的 CBAM 证书数目，将被追究罚款。这种处罚应与第 2003/87/EC 号指令第 16(3)条规定的超额排放处罚相同，并根据该指令第 16(4)条增加适用于货物进口年份的处罚。该罚则适用于每一份经授权的 CBAM 声明人未交回的 CBAM 证书。

2. Where a person other than an authorised CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations under this Regulation, that person shall be held liable for the payment of a penalty. Such a penalty shall be effective, proportionate and dissuasive and shall, depending in particular on the duration, gravity, scope, intentional nature and repetition of such non-compliance and the level of cooperation of the person with the competent authority, be an amount from three to five times the penalty referred to in paragraph 1, applicable in the year of introduction of the goods, for each CBAM certificate that the person has not surrendered.

如果非经授权的 CBAM 申报人在未遵守本条例规定的义务的情况下将货物引入欧盟关税地区，该人应负责支付罚款。这种处罚应是有效的、相称的和具有劝阻作用的，并应特别根据这种不遵守行为的持续时间、严重程度、范围、故意性质和重复性以及该人与主管当局的合作程度，对于该人没有交出的每一份 CBAM 证书，处罚金额应为第 1 款所述处罚的 3 至 5 倍。

3. The payment of the penalty shall not release the authorised CBAM declarant from the obligation to surrender the outstanding number of CBAM certificates in a given year.

缴付罚款并不免除获授权的 CBAM 声明人在指定年度内交还未交的 CBAM 证书数目的责任。

4. If the competent authority determines, including in light of the preliminary calculations made by the Commission in accordance with Article 19, that an authorised CBAM declarant has failed to comply with the obligation to surrender CBAM certificates as set out in paragraph 1 of this Article, or that a person has introduced goods into the customs territory of the Union without complying with the obligations under this Regulation as set out in paragraph 2 of this Article, the competent authority shall impose the penalty pursuant to paragraph 1 or 2 of this Article, as applicable. To that end, the competent authority shall notify the authorised CBAM declarant or, where paragraph 2 of this Article applies, the person:

如果主管当局确定，包括根据委员会根据第 19 条作出的初步计算，经授权的 CBAM 申报人未遵守本条第 1 款规定的交出 CBAM 证书的义务，或某人未遵守本条第 2 款规定的本条例义务将货物引入联盟关税领土，主管当局应酌情根据本条第 1 款或第 2 款处以罚款。为此，主管当局应通知经授权的 CBAM 申报人，或在适用本条第 2 款的情况下，该人：

(a) that the competent authority has concluded that the authorised CBAM declarant or the person referred to in paragraph 2 of this Article failed to comply with the obligations under this Regulation;
主管当局已得出结论，认为获授权的 CBAM 申报人或本条第 2 款所指的人未遵守本条例规定的义务；

(b) of the reasons for its conclusion;
结论的原因为何；

(c) of the amount of the penalty imposed on the authorised CBAM declarant or on the person referred to in paragraph 2 of this Article;
对获授权的中央银行业监管机构申报人或本条第 2 款所述的人士判处的罚款金额；

(d) of the date from which the penalty is due;
罚款由何日起生效；

(e) of the action that the authorised CBAM declarant or the person referred to in paragraph 2 of this Article is to take to pay the penalty; and
获授权的 CBAM 申报人或本条第 2 款所指的人将采取哪些行动支付罚款；及

(f) of the right of the authorised CBAM declarant or of the person referred to in paragraph 2 of this Article to appeal.
获授权的 CBAM 声明人或本条第 2 款所述人士的上诉权利。

5. Where the penalty has not been paid by the due date referred to in paragraph 4, point (d), the competent authority shall secure payment of that penalty by all means available to it under the national law of the Member State concerned.
如果到第 4 款(d)项所述到期日仍未支付罚款，主管当局应确保以有关会员国国内法规定的一切手段支付罚款。

6. Member States shall communicate the decisions on penalties referred to in paragraphs 1 and 2 to the Commission and shall register the final payment referred to in paragraph 5 in the CBAM registry.
成员国应将第 1 款和第 2 款提到的处罚决定通知委员会，并应在 CBAM 登记处登记第 5 款提到的最后付款。

Article 27 第二十七条

Circumvention 规避

1. The Commission shall take action in accordance with this Article, based on relevant and objective data, to address practices of circumvention of this Regulation.
欧盟委员会应根据本条采取行动，根据有关和客观的数据，处理规避本条例的做法。

2. Practices of circumvention shall be defined as a change in the pattern of trade in goods, which stems from a practice, process or work, for which there is insufficient due cause or economic justification other than to avoid, wholly or partially, any of the obligations laid down in this Regulation. Such practice, process or work may consist of, but is not limited to:

规避惯例应定义为货物贸易格局的变化，这种变化源于一种惯例、过程或工作，除了全部或部分规避本条例规定的任何义务外，没有充分的正当理由或经济理由。这种做法、过程或工作可以包括，但不限于：

(a) slightly modifying the goods concerned to make those goods fall under CN codes which are not listed in Annex I, except where the modification alters their essential characteristics;

轻微修改有关货物，使其属于未列入附件一的合并名目编号，但修改改变其基本特征的除外；

(b) artificially splitting shipments into consignments the intrinsic value of which does not exceed the threshold referred to in Article 2(3).

人为地将货物分割成内在价值不超过第二条第(3)款所述阈值的托运货物。

3. The Commission shall continuously monitor the situation at Union level with a view to identifying practices of circumvention, including by way of market surveillance or on the basis of any relevant source of information, such as submissions by, and reporting from, civil society organisations.

委员会应不断监测联盟一级的情况，以期查明规避做法，包括通过市场监督或根据任何相关信息来源，例如民间社会组织提交的材料和报告。

4. A Member State or any party that has been affected by, or has benefited from, any of the situations referred to in paragraph 2 may notify the Commission if it is confronted with practices of circumvention. Interested parties other than directly affected or benefited parties, such as environmental organisations and non-governmental organisations, which find concrete evidence of practices of circumvention may also notify the Commission.

受第 2 款所述任何情况影响或从中受益的会员国或任何当事方，如遇到规避做法，可通知委员会。除了直接受影响或受惠的各方，例如环保组织和非政府组织，如发现确有确凿证据证明有人采取规避措施，亦可通知委员会。

5. The notification referred to in paragraph 4 shall state the reasons on which it is based and shall include relevant data and statistics to support the claim of circumvention of this Regulation. The Commission shall initiate an investigation into a claim of circumvention either where it has been notified by a Member State, or by an affected, benefited or other interested party, provided that the notification meets the requirements referred to in this paragraph, or where the Commission itself determines that such an investigation is necessary. In carrying out the investigation, the Commission may be assisted by the competent authorities and customs authorities. The Commission shall conclude the investigation within nine months from the date of notification. Where an investigation has been initiated, the Commission shall notify all competent authorities.

第 4 款所述通知应说明其依据的理由，并应包括有关数据和统计资料，以支持规避本条例的主张。委员会应对成员国或受影响、受益或其他利害关系方通知的规避要求进行调查，条件是通知符合本款所述要求，或委员会本身确定有必要进行这种调查。在进行调查时，委员会可以得到主管当局和海关当局的协助。欧盟委员会应在通知之日起九个月内完成调查。如果调查已经开始，委员会应通知所有主管当局。

6. Where the Commission, taking into account the relevant data, reports and statistics, including those provided by customs authorities, has sufficient reasons to believe that the circumstances referred to in paragraph 2, point (a) of this Article, are occurring in one or more Member States by way of an established pattern, it is empowered to adopt delegated acts in accordance with Article 28 to amend the list of goods in Annex I by adding the relevant slightly modified products referred to in paragraph 2, point (a), of this Article, for anti-circumvention purposes.

如果委员会考虑到有关数据、报告和统计数字，包括海关当局提供的数据、报告和统计数字，有充分理由认为本条第 2 款(a)项所述情况以既定模式在一个或多个会员国发生，则有权根据第 28 条采取授权行动，修改附件一中的货物清单，增加本条第 2 款(a)项所述稍作修改的有关产品，以防范规避。

CHAPTER VII 第七章

EXERCISE OF THE DELEGATION AND COMMITTEE PROCEDURE 代表团的行使和委员会的程序

Article 28 第二十八条

Exercise of the delegation 代表团行使职权

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article. 采取委托行为的权力授予委员会，但须符合本条规定的条件。

2. The power to adopt delegated acts referred to in Articles 2(10), 2(11), 18(3), 20(6) and 27(6) shall be conferred on the Commission for a period of five years from 17 May 2023. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for further periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

第二条第(10)款、第二条第(11)款、第十八条第(3)款、第二十条第(6)款和第二十七条第(6)款所述采取委托行为的权力，授予委员会，自 2023 年 5 月 17 日起为期五年。选管会须在五年期限届满前，至少提早九个月拟备有关授权的报告。除非欧洲议会或欧洲理事会在每一期间结束前三个月内反对延长授权，否则授权应默示延长相同期限的其他期间。

3. The delegation of power referred to in Articles 2(10), 2(11), 18(3), 20(6) and 27(6) may be revoked at any time by the European Parliament or by the Council.

第二条第(10)款、第二条第(11)款、第十八条第(3)款、第二十条第(6)款和第二十七条第(6)款所指的权力下放，可随时由欧洲议会或理事会撤销。

4. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated act already in force.

撤销决定应终止该决定规定的权力下放。它应在决定在欧盟官方公报发表后的第二天生效，或在其中规定的稍后日期生效。它不影响任何已经生效的授权行为的有效性。

5. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making. In adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making. In adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making. In adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.

6. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

委员会一旦通过授权法案，应同时通知欧洲议会和理事会。

7. A delegated act adopted pursuant to Articles 2(10), 2(11), 18(3), 20(6) or 27(6) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

根据第 2 条第(10)款、第 2 条第(11)款、第 18 条第(3)款、第 20 条第(6)款或第 27 条第(6)款通过的授权法案，只有在欧洲议会或欧洲理事会在向欧洲议会和欧洲理事会通知该法案后两个月内没有表示反对的情况下，或在期限届满前，欧洲议会和欧洲理事会都已通知委员会它们不会表示反对的情况下，方可生效。在欧洲议会或欧洲理事会的倡议下，该期限应延长两个月。

Article 29
第二十九条

Committee procedure
委员会程序

1. The Commission shall be assisted by the CBAM Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
委员会将得到 CBAM 委员会的协助。该委员会应为第 182/2011 号条例(EU)含义范围内的委员会。
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.
凡提及本段者，应适用第 182/2011 号规例第 5 条。

CHAPTER VIII
第八章

REPORTING AND REVIEW
报告及检讨

Article 30
第三十条

Review and reporting by the Commission
委员会的审查和报告

1. The Commission, in consultation with relevant stakeholders, shall collect the information necessary with a view to extending the scope of this Regulation as indicated in and pursuant to paragraph 2, point (a), and to developing methods of calculating embedded emissions based on environmental footprint methods.
委员会应与相关利益攸关方协商，收集必要的信息，以期按照第 2 款(a)项的规定扩大本条例的范围，并制定根据环境足迹方法计算嵌入排放量的方法。
2. Before the end of the transitional period referred to in Article 32, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation.
在第 32 条所述过渡期结束之前，委员会应就本条例的适用情况向欧洲议会和理事会提出报告。

The report shall contain an assessment of:
该报告应包含以下评估:

(a) the possibility to extend the scope to:
扩大范围的可能性:

- (i) embedded indirect emissions in the goods listed in Annex II;
在附件二所列货品中嵌入间接排放;
- (ii) embedded emissions in the transport of the goods listed in Annex I and transportation services;
附件一所列货物运输和运输服务的嵌入排放量;
- (iii) goods at risk of carbon leakage other than those listed in Annex I, and specifically organic chemicals and polymers;
除附件一所列货物外，有碳泄漏风险的货物，特别是有机化学品和聚合物;

(iv) other input materials (precursors) for the goods listed in Annex I;
附件一 所列货物的其他输入材料(前体)；

(b) the criteria to be used to identify goods to be included in the list in Annex I to this Regulation based on the sectors at risk of carbon leakage identified pursuant to Article 10b of Directive 2003/87/EC; that assessment shall be accompanied by a timetable ending in 2030 for the gradual inclusion of the goods within the scope of this Regulation, taking into account in particular the level of risk of their respective carbon leakage;

根据第 2003/87/EC 号指令第 10b 条确定的具有碳泄漏风险的部门，用以确定将列入本条例附件一清单的货物的标准；在进行评估的同时，应制定一个截至 2030 年的时间表，以便逐步将这些货物纳入本条例的范围，并特别考虑到其各自的碳泄漏风险水平；

(c) the technical requirements for calculating embedded emissions for other goods to be included in the list in Annex I;
计算拟列入附件一清单的其他货物的嵌入排放量的技术要求；

(d) the progress made in international discussions regarding climate action;
有关气候行动的国际讨论取得的进展；

(e) the governance system, including the administrative costs;
治理制度，包括行政成本；

(f) the impact of this Regulation on goods listed in Annex I imported from developing countries with special interest to the least developed countries as identified by the United Nations (LDCs) and on the effects of the technical assistance given;

本条例对从联合国(最不发达国家)确定的对最不发达国家具有特殊利益的发展中国家进口的附件一 所列货物的影响，以及对所提供技术援助的影响；

(g) the methodology for the calculation of indirect emissions pursuant to Article 7(7) and point 4.3 of Annex IV.
根据附件四第 7 条第(7)款和第 4.3 点计算间接排放量的方法。

3. At least one year before the end of the transitional period, the Commission shall present a report to the European Parliament and to the Council that identifies products further down the value chain of the goods listed in Annex I that it recommends to be considered for inclusion within the scope of this Regulation. To that end, the Commission shall develop, in a timely manner, a methodology that should be based on relevance in terms of cumulated greenhouse gas emissions and risk of carbon leakage.

在过渡期结束前至少一年，欧盟委员会应向欧洲议会和理事会提交一份报告，确定其建议考虑列入本条例范围的附件一所列货物价值链下游的产品。为此目的，委员会应及时制定一种方法，该方法应以累积温室气体排放量和碳泄漏风险方面的相关性为基础。

4. The reports referred to in paragraphs 2 and 3 shall, where appropriate, be accompanied by a legislative proposal by the end of the transitional period, including a detailed impact assessment, in particular with a view to extending the scope of this Regulation on the basis of the conclusions drawn in those reports.

第 2 款和第 3 款所述报告应酌情在过渡期结束时附上立法提案，包括详细的影响评估，特别是为了根据这些报告中得出的结论扩大本条例的范围。

5. Every two years from the end of the transitional period, as part of its annual report to the European Parliament and to the Council pursuant to Article 10(5) of Directive 2003/87/EC, the Commission shall assess the effectiveness of the CBAM in addressing the carbon leakage risk of goods produced in the Union for export to third countries which do not apply the EU ETS or a similar carbon pricing mechanism. The report shall in particular assess the development of Union exports in CBAM sectors and the developments as regards trade flows and the embedded emissions of those goods on the global market. Where the report concludes that there is a risk of carbon leakage of goods produced in the Union for export to such third countries which do not apply the EU ETS or a similar carbon pricing mechanism, the Commission shall, where appropriate, present a legislative proposal to address that risk in a manner that complies with World Trade Organization law and that takes into account the decarbonisation of installations in the Union.

自过渡期结束后每两年，作为根据第 2003/87/EC 号指令第 10(5)条向欧洲议会和理事会提交的年度报告的一部分，委员会应评估 CBAM 在处理欧盟生产的供出口到不适用欧盟排放交易计划或类似碳定价机制的第三国的货物的碳泄漏风险方面的有效性。该报告应特别评估联盟在 CBAM 部门的出口发展情况以及贸易流动和这些货物在全球市场上的嵌入排放情况。如果报告得出结论认为，欧盟生产的供出口到不适用欧盟排放交易计划或类似碳定价机制的第三国的货物存在碳泄漏风险，委员会应酌情提出立法建议，以符合世界贸易组织法律并考虑到欧盟设施脱碳情况的方式处理这一风险。

6. The Commission shall monitor the functioning of the CBAM with a view to evaluating the impacts and possible adjustments in its application.

欧盟委员会应监测 CBAM 的运作，以评估其应用的影响和可能的调整。

Before 1 January 2028, as well as every two years thereafter, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation and functioning of the CBAM. The report shall contain at least the following:

在 2028 年 1 月 1 日之前，以及此后每两年，欧盟委员会应向欧洲议会和理事会提交一份报告，说明本条例的适用情况和中央银行监管委员会的运作情况。该报告应至少包括以下内容：

(a) an assessment of the impact of the CBAM on:

评估 CBAM 对以下方面的影响：

(i) carbon leakage, including in relation to exports;

碳泄漏，包括与出口有关的碳泄漏；

(ii) the sectors covered;

所涵盖的行业；

(iii) internal market, economic and territorial impact throughout the Union;

整个联盟的内部市场、经济和领土影响；

(iv) inflation and the price of commodities;

通货膨胀和商品价格；

(v) the effect on industries using goods listed in Annex I;

对使用附件一所列货品的行业的影响;

(vi) international trade, including resource shuffling; and
国际贸易, 包括资源转移; 以及

(vii) LDCs;
最不发达国家;

(b) an assessment of:
评估:

(i) the governance system, including an assessment of the implementation and administration of the authorisation of CBAM declarants by Member States;
管治制度, 包括评估成员国对 CBAM 申报人授权的实施和管理情况;

(ii) the scope of this Regulation;
本规例的适用范围;

(iii) practices of circumvention;
规避做法;

(iv) the application of penalties in Member States;
在成员国适用惩罚;

(c) results of investigations and penalties imposed;
调查结果及判处的刑罚;

(d) aggregated information on the emission intensity for each country of origin for the different goods listed in Annex I.
有关附件一所列不同货物的每个起源国的排放系数的综合资料。

7. Where an unforeseeable, exceptional and unprovoked event has occurred that is outside the control of one or more third countries subject to the CBAM, and that event has destructive consequences on the economic and industrial infrastructure of such country or countries concerned, the Commission shall assess the situation and submit to the European Parliament and to the Council a report, accompanied, where appropriate, by a legislative proposal, to amend this Regulation by setting out the necessary provisional measures to address those exceptional circumstances.

如果发生了不可预见的、例外的和无端的事件，而且这些事件超出了受《巴塞尔公约》管辖的一个或多个第三国的控制范围，并对这些国家的经济和工业基础设施造成了破坏性后果，委员会应评估这种情况，并向欧洲议会和理事会提交一份报告，同时酌情提出一项立法建议，以修正本条例，规定必要的临时措施，处理这些例外情况。

8. From the end of the transitional period referred to in Article 32 of this Regulation, as part of the annual reporting pursuant to Article 41 of Regulation (EU) 2021/947 of the European Parliament and of the Council ⁽²⁷⁾, the Commission shall evaluate and report on how the financing under that Regulation has contributed to the decarbonisation of the manufacturing industry in LDCs.

自本条例第 32 条所述过渡期结束时起，作为根据欧洲议会和理事会第 2021/947 号条例(欧盟)第 41 条提交的年度报告的一部分，委员会应评价和报告根据该条例提供的资金如何有助于最不发达国家制造业的脱碳。

CHAPTER IX

第九章

COORDINATION WITH FREE ALLOCATION OF ALLOWANCES UNDER THE EU ETS

根据欧盟排放交易制度免费分配津贴的协调

Article 31

第三十一条

Free allocation of allowances under the EU ETS and obligation to surrender CBAM certificates

免费分配欧盟排放交易计划下的免税额和交出 CBAM 证书的义务

1. The CBAM certificates to be surrendered in accordance with Article 22 of this Regulation shall be adjusted to reflect the extent to which EU ETS allowances are allocated free of charge in accordance with Article 10a of Directive 2003/87/EC to installations producing, within the Union, the goods listed in Annex I to this Regulation.

根据本条例第 22 条提交的 CBAM 证书应进行调整，以反映根据第 2003/87/EC 号指令第 10a 条向在欧盟范围内生产本条例附件一所列货物的设施免费分配欧盟排放交易津贴的程度。

2. The Commission is empowered to adopt implementing acts laying down detailed rules for the calculation of the adjustment as referred to in paragraph 1 of this Article. Such detailed rules shall be elaborated by reference to the principles applied in the EU ETS for the free allocation of allowances to installations producing, within the Union, the goods listed in Annex I, taking account of the different benchmarks used in the EU ETS for free allocation with a view to combining those benchmarks into corresponding values for the goods concerned, and taking into account relevant input materials (precursors). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2).

委员会有权通过实施法案，为计算本条第 1 款所述调整数制定详细规则。这些详细规则应参照欧盟排放交易计划中关于在欧盟范围内免费向生产附件一所列货物的设施分配津贴的适用原则加以拟订，同时考虑到欧盟排放交易计划中免费分配所使用的不同基准，以便将这些基准合并为有关货物的相应价值，并考虑到相关投入材料(前体)。这些实施行为应根据第 29(2)条所述的审查程序采用。

CHAPTER X

第十章

TRANSITIONAL PROVISIONS

过渡条文

Article 32
第三十二条

Scope of the transitional period
过渡期的范围

During the transitional period from 1 October 2023 until 31 December 2025, the obligations of the importer under this Regulation shall be limited to the reporting obligations set out in Articles 33, 34 and 35 of this Regulation. Where the importer is established in a Member State and appoints an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, and where the indirect customs representative so agrees, the reporting obligations shall apply to such indirect customs representative. Where the importer is not established in a Member State, the reporting obligations shall apply to the indirect customs representative.

在 2023 年 10 月 1 日至 2025 年 12 月 31 日的过渡期内，进口商根据本条例承担的义务应限于本条例第 33、34 和 35 条规定的报告义务。如果进口商在成员国设立，并根据第 952/2013 号条例(欧盟)第 18 条指定间接海关代表，且间接海关代表同意，则报告义务应适用于此种间接海关代表。如果进口商不是在成员国成立，报告义务应适用于间接海关代表。

⁽²⁷⁾ Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

(27) 欧洲议会和理事会关于建立《睦邻、发展和国际合作文书——全球欧洲》的 2021 年 6 月 9 日第 2021/947 号条例(欧盟)，修正和废除欧洲议会和理事会第 466/2014/EU 号决定，并废除欧洲议会和理事会第 2017/1601 号条例(欧盟)和理事会第 480/2009 号条例(欧洲原子能共同体)(OJ L 209, 14.6.2021, 第 1 页)。

Article 33
第三十三条

Importation of goods
货物进口

1. The customs authorities shall inform the importer or, in the situations covered by Article 32, the indirect customs representative of the reporting obligation referred to in Article 35 no later than at the moment of the release of goods for free circulation.

海关当局应不迟于放行供自由流通的货物之时，将第三十五条所述的报告义务通知进口商或第三十二条所述情况下的间接海关代表。

2. The customs authorities shall periodically and automatically, in particular by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 or by electronic means of data transmission, communicate to the Commission information on imported goods, including processed products resulting from the outward processing procedure. Such information shall include the EORI number of the customs declarant and of the importer, the eight-digit CN code, the quantity, the country of origin, the date of the customs declaration and the customs procedure.

海关当局应定期和自动地，特别是通过依照第 952/2013 号条例(欧盟)第 56(5)条建立的监测机制或通过电子数据传输手段，向委员会通报关于进口货物的信息，包括外包加工程序产生的加工产品的信息。这种资料应包括报关人和进口商的 EORI 号码、八位数的合并名目编码、数量、起源地、报关日期和海关程序。

3. The Commission shall communicate the information referred to in paragraph 2 to the competent authorities of the Member States where the customs declarant and, where applicable, the importer are established.

委员会应将第 2 款所述信息通报报关单所在成员国的主管当局，并酌情通报进口商。

Article 34
第三十四条

Reporting obligation for certain customs procedures
某些海关程序的报告义务

1. Where processed products resulting from the inward processing procedure as referred to in Article 256 of Regulation (EU) No 952/2013 are imported, the reporting obligation referred to in Article 35 of this Regulation shall include the information on the goods that were placed under the inward processing procedure and resulted in the imported processed products, even if the processed products are not listed in Annex I to this Regulation. This paragraph shall also apply where the processed products resulting from the inward processing procedure are returned goods as referred to in Article 205 of Regulation (EU) No 952/2013.

进口第 952/2013 号条例(欧盟)第 256 条所述内向加工程序产生的加工产品的，即使该加工产品未列入本条例附件一，本条例第 35 条所述报告义务也应包括关于置于内向加工程序之下并导致进口的加工产品的信息。如果内部加工程序产生的加工产品是第 952/2013 号条例(欧盟)第 205 条所指的退货，本款也应适用。

2. The reporting obligation referred to in Article 35 of this Regulation shall not apply to the import of:
本条例第 35 条所述报告义务不适用于下列进口：

(a) processed products resulting from the outward processing procedure as referred to in Article 259 of Regulation (EU) No 952/2013;
(欧盟)第 952/2013 号规例第 259 条所指的外向加工程序产生的加工产品；

(b) goods qualifying as returned goods in accordance with Article 203 of Regulation (EU) No 952/2013.
根据规例(欧盟)第 952/2013 号第 203 条，符合退货条件的货物。

Article 35
第三十五条

Reporting obligation 报告义务

1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report ('CBAM report') containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.

每一进口商或在第三十二条所述情况下的间接海关代表，在一个日历年的某一季度内进口货物的，应在该季度结束后一个月內，向委员会提交一份载有该季度内进口货物情况的报告('CBAM 报告')。

2. The CBAM report shall include the following information:

CBAM 报告应包括下列信息:

(a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;

每类货物的总数量，以兆瓦时电力和其他货物的吨数为单位，为在起源国生产该货物的每个装置指明;

(b) the actual total embedded emissions, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonnes of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;

按照附件四所载方法计算的嵌入排放总量，以每兆瓦时电力的二氧化碳排放吨或以每类货物每吨二氧化碳排放吨计算的其他货物的实际嵌入排放总量;

(c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;

根据第 7 段所述实施法案计算的间接排放总量;

(d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

考虑到任何退税或其他可获得的补偿形式，在进口货物的嵌入排放量的起源国应缴纳的碳价格。

3. The Commission shall periodically communicate to the relevant competent authorities a list of those importers or indirect customs representatives established in the Member State, including the corresponding justifications, which it has reasons to believe have failed to comply with the obligation to submit a CBAM report in accordance with paragraph 1.

委员会应定期向有关主管当局通报在成员国设立的那些进口商或间接海关代表的名单，包括相应的理由，委员会有理由认为这些理由没有遵守根据第 1 款提交海关和边境监测局报告的义务。

4. Where the Commission considers that a CBAM report is incomplete or incorrect, it shall communicate to the competent authority of the Member State where the importer is established or, in the situations covered by Article 32, the indirect customs representative is established, the additional information it considers necessary to complete or correct that report. Such information shall be provided for indicative purposes and without prejudice to the definitive appreciation by that competent authority. That competent authority shall initiate the correction procedure and notify the importer or, in the situations covered by Article 32, the indirect customs representative of the additional information necessary to correct that report. Where appropriate, that importer or that indirect customs representative shall submit a corrected report to the competent authority concerned and to the Commission.

如果委员会认为 CBAM 的报告不完整或不正确，应将其认为完整或更正该报告所需的补充资料通知进口商所在成员国的主管当局，或在第三十二条所述情况下，通知间接海关代表。这些信息应作为指示性目的提供，并且不影响该主管当局的明确评估。主管当局应启动更正程序，并在第三十二条所述情况下，将更正该报告所需的补充资料通知进口商或间接海关代表。在适当的情况下，进口商或间接海关代表应向有关主管当局和欧盟委员会提交一份更正后的报告。

5. Where the competent authority of the Member State referred to in paragraph 4 of this Article initiates a correction procedure, including in consideration of information received in accordance with paragraph 4 of this Article, and determines that the importer or, where applicable in accordance with Article 32, the indirect customs representative has not taken the necessary steps to correct the CBAM report, or where the competent authority concerned determines, including in consideration of information received in accordance with paragraph 3 of this Article, that the importer or, where applicable in accordance with Article 32, the indirect customs representative has failed to comply with the obligation to submit a CBAM report in accordance with paragraph 1 of this Article, that competent authority shall impose an effective, proportionate and dissuasive penalty on the importer or, where applicable in accordance with Article 32, the indirect customs representative. To that end, the competent authority shall notify the importer or, where applicable in accordance with Article 32, the indirect customs representative and inform the Commission, of the following:

本条第 4 款所述成员国主管当局启动更正程序，包括考虑根据本条第 4 款收到的信息，并确定进口商或在适用情况下根据第 32 条确定间接海关代表没有采取必要步骤更正 CBAM 报告，或有关主管当局在考虑根据本条第 3 款收到的信息时，包括在考虑根据本条第 3 款收到的信息时，确定进口商或间接海关代表没有遵守根据本条第 1 款提交商品和服务局报告的义务，主管当局应对进口商或根据第 32 条适用的间接海关代表实施有效、相称和劝阻性的处罚。为此目的，主管当局应将下列情况通知进口商或在适用情况下根据第 32 条通知间接海关代表并通知委员会：

(a) the conclusion, and reasons for that conclusion, that the importer or, where applicable in accordance with Article 32, the indirect customs representative has failed to comply with the obligation of submitting a report for a given quarter or to take the necessary steps to correct the report;

结论及该结论的理由，即进口商或间接海关代表未遵守提交某一季度报告的义务，或未采取必要步骤更正该报告；

(b) the amount of the penalty imposed on the importer or, where applicable in accordance with Article 32, the indirect customs representative;

对进口商或者根据第三十二条适用的间接海关代表处以的罚款数额；

(c) the date from which the penalty is due;

罚款到期日；

(d) the action that the importer or, where applicable in accordance with Article 32, the indirect customs representative is to take to pay the penalty; and

进口商或者根据第三十二条适用的间接海关代表为支付罚款而采取的行动；

(e) the right of the importer or, where applicable in accordance with Article 32, the indirect customs representative to appeal.

进口商的权利，或在适用的情况下，根据第 32 条，间接海关代表的上诉。

6. Where the competent authority, after receiving the information from the Commission under this Article, decides not to take any action, the competent authority shall inform the Commission accordingly.
如果主管当局在收到委员会根据本条提供的资料后决定不采取任何行动，主管当局应相应地通知委员会。

7. The Commission is empowered to adopt implementing acts concerning:
委员会有权就下列事项采取实施行动:

(a) the information to be reported, the means and format for that reporting, including detailed information per country of origin and type of goods to support the totals referred to in paragraph 2, points (a), (b) and (c), and examples of any relevant rebate or other form of compensation available as referred to in paragraph 2, point (d);

须汇报的资料、汇报的方法及格式，包括每个起源国的详细资料及支持第 2 段(a)、(b)及(c)项所述总额的货品种类，以及第 2 段(d)项所述的任何有关回扣或其他形式的补偿的例子；

(b) the indicative range of penalties to be imposed pursuant to paragraph 5 and the criteria to take into account for determining the actual amount, including the gravity and duration of the failure to report;

根据第 5 款规定的指示性处罚范围，以及在确定实际数额时应考虑的标准，包括未报告的严重程度和持续时间；

(c) detailed rules on the conversion of the yearly average carbon price due referred to in paragraph 2, point (d), expressed in foreign currency into euro at the yearly average exchange rate;

关于按年平均汇率将第 2 段(d)分段所述年平均碳价格换算为欧元的详细规则；

- (d) detailed rules on the elements of the calculation methods set out in Annex IV, including determining system boundaries of production processes, emission factors, installation-specific values of actual emissions and their respective application to individual goods as well as laying down methods to ensure the reliability of data, including the level of detail; and
关于附件四所列计算方法要素的详细规则，包括确定生产过程的系统界限、排放系数、实际排放的特定装置值及其对个别货物的适用，以及确定确保数据可靠性的方法，包括详细程度；
- (e) the means and format for the reporting requirements for indirect emissions in imported goods; that format shall include the quantity of electricity used for the production of the goods listed in Annex I, as well as the country of origin, generation source and emission factors related to that electricity.
进口货物间接排放报告要求的方式和格式；该格式应包括用于生产附件一所列货物的电力数量，以及与该电力有关的起源国、发电来源和排放系数。

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 29(2) of this Regulation. They shall apply for goods imported during the transitional period referred to in Article 32 of this Regulation and shall build upon existing legislation for installations that fall within the scope of Directive 2003/87/EC.
实施行为应当按照本条例第二十九条第(2)款规定的审查程序采取。它们应申请在本条例第 32 条所述过渡期内进口的货物，并应以第 2003/87/EC 号指令范围内的设施的现行立法为基础。

CHAPTER XI
第十一章

FINAL PROVISIONS
最后规定

Article 36
第三十六条

Entry into force
生效

1. This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.
本条例自其在欧洲联盟官方公报发表之日起生效。
2. It shall apply from 1 October 2023. However:
自 2023 年 10 月 1 日起适用，但：
 - (a) Articles 5, 10, 14, 16 and 17 shall apply from 31 December 2024;
第五条、第十条、第十四条、第十六条和第十七条自 2024 年 12 月 31 日起适用；
 - (b) Article 2(2) and Articles 4, 6 to 9, 15 and 19, Article 20(1), (3), (4) and (5), Articles 21 to 27 and 31 shall apply from 1 January 2026.
第二条第(2)款、第四条、第六条至第九条、第十五条及第十九条、第二十条第(1)款、第(3)款、第(4)款及第(5)款、第二十一条至第二十七条及第三十一条自 2026 年 1 月 1 日起适用。

This Regulation shall be binding in its entirety and directly applicable in all Member States.
本条例全部具有约束力，并直接适用于所有成员国。

Done at Strasbourg, 10 May 2023.
2023 年 5 月 10 日，斯特拉斯堡。

For the European Parliament
欧洲议会

For the
Council
为了议会

The President
总统

R. METSOLA
R·梅索拉

The
President
总统
J.
ROSWALL
J.
ROSWALL

ANNEX I
 附件一

List of goods and greenhouse gases
货物和温室气体清单

1. For the purpose of the identification of goods, this Regulation shall apply to goods falling under the Combined Nomenclature ('CN') codes set out in the following table. The CN codes shall be those under Regulation (EEC) No 2658/87.

为了识别货物，本规例适用于下表所列合并名称("CN")代码下的货物。合并名目编号为规例(EEC)第 2658/87 号的合并名目编号。

2. For the purposes of this Regulation, the greenhouse gases relating to goods referred to in point 1, shall be those set out in the following table for the goods concerned.

就本规例而言，与第 1 点所述货物有关的温室气体，应为有关货物的下表所列温室气体。

Cement
水泥

| CN code CN 代码 | Greenhouse gas 温室气体 |
|--|------------------------|
| 2507 00 80 – Other kaolinic clays 25070080 - 其他高岭土 | Carbon dioxide 二氧化碳 |
| 2523 10 00 – Cement clinkers 25231000 一水泥熟料 | Carbon dioxide 二氧化碳 |
| 2523 21 – White Portland cement, whether or not artificially 00 coloured 25232100 - 白色硅酸盐水泥，不论是否人工染色 | Carbon dioxide 二氧化碳 |
| 2523 29 00 – Other Portland cement 25232900 其他波特兰水泥 | Carbon dioxide 二氧化碳 |
| 2523 30 00 – Aluminous cement 25233000 - 铝水泥 | Carbon dioxide 二氧化碳 |
| 2523 90 00 – Other hydraulic cements 25239000 一其他水泥 | Carbon dioxide 二氧化碳 |

Electricity
电力

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|------------------------|
| 2716 00 00 – Electrical energy 27160000 一电能 | Carbon dioxide 二氧化碳 |

Fertilisers
化肥

| CN code CN 代码 | Greenhouse gas 温室气体 |
|--|--|
| 2808 00 00 – Nitric acid; sulphonitric acids 28080000 硝酸; 亚硝酸 | Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮 |
| 2814 – Ammonia, anhydrous or in aqueous solution 2814-氨, 无水或在水溶液中 | Carbon dioxide 二氧化碳 |
| 2834 21 00 – Nitrates of potassium 28342100 硝酸钾 | Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮 |
| 3102 – Mineral or chemical fertilisers, nitrogenous 3102-矿物或化学肥料, 含氮 | Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮 |
| 3105 – Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg 3105-含有氮、磷和钾两种或三种肥料元素的矿物或化学肥料; 其他肥料; 本章货物, 片剂或类似形式, 或毛重不超过 10 公斤的包装 Except: 3105 60 00 – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium 除: 31056000- 含有磷和钾两种肥料元素的矿物或化学肥料 | Carbon dioxide and nitrous oxide 二氧化碳和一氧化二氮 |

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Iron and steel
铁和钢

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|--|
| <p>72 – Iron and steel 72- 钢铁</p> <p>Except: 除了:</p> <p>7202 2 – Ferro-silicon 72022- 硅铁</p> <p>7202 30 00 – Ferro-silico-manganese 72023000- 硅锰铁</p> <p>7202 50 00 – Ferro-silico-chromium 72025000- 硅铬铁</p> <p>7202 70 00 – Ferro-molybdenum 72027000- 钼铁</p> <p>7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 72028000- 钨铁及硅钨铁</p> <p>7202 91 00 – Ferro-titanium and ferro-silico-titanium 72029100- 铁钛和硅钛铁</p> <p>7202 92 00 – Ferro-vanadium 72029200- 钒铁</p> | <p>7302- 铁路或有轨电车轨道建筑材料, 钢或铁制, 如下: 轨道、止回轨和轨道、开关刀片、交叉蛙、尖杆和其他交叉件、枕木(交叉连接件)、鱼板、椅子、椅楔、底板(底板)、轨夹、床板、连接件和其他专门用于连接或固定轨道的材料</p> |
| <p>7202 93 00 – Ferro-niobium 72029300-ferro-铌</p> | |
| <p>7202 99 – Other: 720299-其他:</p> | |
| <p>7202 99 10 – Ferro-phosphorus 72029910-ferro-phosphate 72029910-磷铁</p> <p>7202 99 30 – Ferro-silico-magnesium 72029930- 硅铁镁合金</p> <p>7202 99 80 – Other 72029980-Other 72029980 其他</p> | |
| <p>7204 – Ferrous waste and scrap; remelting scrap ingots and steel 7204- 含铁废料和废钢; 重熔废钢锭和钢</p> | |
| <p>2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites 26011200-烧结铁黄铁矿除外的铁矿石及铁精矿</p> | |
| <p>7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel 钢或铁制薄板堆焊件, 不论是否经钻孔、冲孔或组装件制成; 焊接角度、形状和型材, 钢或铁制</p> | |
| <p>7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails</p> | |

Carbon dioxide
二氧化碳

Carbon dioxide
二氧化碳

Carbon dioxide
二氧化碳

Carbon dioxide
二氧化碳

7303 00 – Tubes, pipes and hollow profiles, of cast iron
730300- 铸铁管、管及空心型材

Carbon dioxide
二氧化碳

7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
7304-无缝钢管(铸铁除外)或钢制管、管和空心型材

Carbon dioxide
二氧化碳

7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel
7305- 其他管材(例如焊接、铆接或类似封闭), 具有圆形横截面, 外径超过 406.4 毫米的钢或铁制

Carbon dioxide
二氧化碳

7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
7306- 其他钢或铁制管、管及空心型材(例如, 开缝或焊接、铆接或类似闭合)

Carbon dioxide
二氧化碳

7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
7307-钢或铁制管件(例如联轴器、弯头、套管)

Carbon dioxide
二氧化碳

7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel
7308- 钢或铁制结构(不包括品目 9406 的预制建筑物)及部分结构(例如桥梁和桥梁部分、闸门、塔楼、格子桅杆、屋顶、屋顶框架、门和窗户及其门框和门槛、百叶窗、栏杆、柱子和柱子); 钢或铁制板、杆、角、形状、截面、管等, 准备用于结构中

Carbon dioxide
二氧化碳

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|---|
| 7309 00 – Reservoirs, tanks, vats and similar containers for any material (other 730900- 用于储存任何材料的水库、储罐、大桶和类似容器(其他 than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, 钢或铁制, 容量超过 300 升, whether or not lined or heat-insulated, but not fitted with mechanical or thermal 不论是否有衬里或隔热, 但未装有机机械或隔热装置 equipment 设备 | Carbon dioxide 二氧化碳 |
| 7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material 7310- 任何材料的罐、桶、鼓、罐、箱和类似容器 (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with equipment 超过 300 升, 不论是否有衬里或隔热, 但未装有机机械或热能设备 | Carbon dioxide 二氧化碳 |
| 7311 00 – Containers for compressed or liquefied gas, of iron or steel 731100- 钢铁制压缩或液化气容器 | Carbon dioxide 二氧化碳 |
| 7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter 螺丝, 螺栓, 螺母, 教练螺丝, 螺丝钩, 铆钉, 开口工具 pins, washers (including spring washers) and similar articles, of iron or steel 钢或铁制别针、垫圈(包括弹簧垫圈)及类似物品 | Carbon dioxide 二氧化碳 |
| 7326 – Other articles of iron or steel 7326-其他钢铁制品 | Carbon dioxide 二氧化碳 |
| Aluminium 铝 | |
| | Greenhouse gas 温室气体 |
| 7601 – Unwrought aluminium 7601- 未锻铝 | 7604 – Aluminium bars, rods and profiles 7604- 铝条、铝杆及铝型材 |
| 7603 – Aluminium powders and flakes 7603-铝粉和铝片 | 7605 – Aluminium wire |

7605-铝线

Carbon dioxide and
二氧化碳和

7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm
7606- 厚度超过 0.2 公厘的铝板、铝片及铝带

perfluorocarbons
全氟化碳

7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any back- ing) not exceeding 0,2 mm
7607- 厚度不超过 0.2 毫米的铝箔(不论是否用纸、纸板、塑料或类似衬垫材料印刷或衬垫)(不包括任何衬垫材料)

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

7608 – Aluminium tubes and pipes
7608- 铝管

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
76090000-铝管或管道配件(例如, 联轴器, 弯头, 套管)

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

7610 – Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
7610- 铝结构(不包括品目 9406 的预制建筑物)和结构部件(例如桥梁和桥梁部分、塔、格子桅杆、屋顶、屋面框架、门窗及其门框和门槛、栏杆、柱子和柱子); 为结构中使用而准备的铝板、杆、型材、管等

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

7611 00 00 – Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
76110000- 任何铝制贮存器、罐、缸及类似容器容量超过 300 的物料(压缩或液化气体除外)升, 不论是否有衬里或隔热, 但未装有机或隔热设备

Carbon dioxide and
二氧化碳和

perfluorocarbons
全氟化碳

| | | | |
|----------|--------------------------|----------------------------------|--------|
| 16.5.202 | <input type="checkbox"/> | Official Journal of the European | L |
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| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|---|
| 7612 – Aluminium casks, drums, cans, boxes and similar containers (including 7612- 铝桶, 鼓, 罐, 盒和类似容器(包括 rigid or collapsible tubular containers), for any material (other than compressed 刚性或可折叠的管状容器), 用于任何材料(压缩容器除外) or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 隔热的, 但未装有机机械或热设备 | Carbon dioxide and 二氧化碳和 perfluorocarbons 全氟化碳 |
| 7613 00 00 – Aluminium containers for compressed or liquefied gas 76130000- 压缩或液化气用铝容器 | Carbon dioxide and 二氧化碳和 perfluorocarbons 全氟化碳 |
| 7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated 非绝缘铝绞线、电缆、编带及类似品 | Carbon dioxide and 二氧化碳和 perfluorocarbons 全氟化碳 |
| 7616 – Other articles of aluminium 7616-其他铝制品 | Carbon dioxide and 二氧化碳和 perfluorocarbons 全氟化碳 |

Chemicals
Chemicals 化学品

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---------------------------------------|------------------------|
| 2804 10 00 – Hydrogen 28041000- 氢气 | Carbon dioxide 二氧化碳 |

ANNEX II
 附件二

List of goods for which only direct emissions are to be taken into account, pursuant to Article 7(1)
根据第七条第(1)款只考虑直接排放的货物清单

Iron and steel
铁和钢

| CN code CN 代码温室气体 | Greenhouse gas |
|--|---|
| 72 – Iron and steel 72- 钢铁 Except: 除了: 7202 2 – Ferro-silicon 72022- 硅铁 7202 30 00 – Ferro-silico-manganese 72023000- 硅锰铁 7202 50 00 – Ferro-silico-chromium 72025000- 硅铬铁 7202 70 00 – Ferro-molybdenum 72027000- 钼铁 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 72028000- 钨铁及硅钨铁 7202 91 00 – Ferro-titanium and ferro-silico-titanium 72029100- 铁钛和硅钛铁 | 7302- 铁路或有轨电车轨道建筑材料, 钢或铁制, 如下: 轨道、止回轨和轨道、开关刀片、交叉蛙、尖杆和其他交叉件、枕木(交叉连接件)、鱼板、椅子、椅楔、底板(底板)、轨夹、床板、连接件和其他专门用于连接或固定轨道的材料 |
| 7202 92 00 – Ferro-vanadium 72029200- 钒铁 | |
| 7202 93 00 – Ferro-niobium 72029300-ferro-铌 | |
| 7202 99 – Other: 720299-其他: 7202 99 10 – Ferro-phosphorus 72029910-ferro-phosphate 72029910-磷铁 | |
| 7202 99 30 – Ferro-silico-magnesium 72029930- 硅铁镁合金 | |
| 7202 99 80 – Other 72029980-Other 72029980 其他 | |
| 7204 – Ferrous waste and scrap; remelting scrap ingots and steel 7204- 含铁废料和废钢; 重熔废钢锭和钢 | |
| 7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel 钢或铁制薄板堆焊件, 不论是否经钻孔、冲孔或组装件制成; 焊接角度、形状和型材, 钢或铁制 | |
| 7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails | |

Carbon dioxide
二氧化碳

Carbon dioxide
二氧化碳

Carbon dioxide
二氧化碳

7303 00 – Tubes, pipes and hollow profiles, of cast iron
730300- 铸铁管、管及空心型材

Carbon dioxide
二氧化碳

7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
7304-无缝钢管(铸铁除外)或钢制管、管和空心型材

Carbon dioxide
二氧化碳

7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel
7305- 其他管材(例如焊接、铆接或类似封闭), 具有圆形横截面, 外径超过 406.4 毫米的钢或铁制

Carbon dioxide
二氧化碳

7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
7306- 其他钢或铁制管、管及空心型材(例如, 开缝或焊接、铆接或类似闭合)

Carbon dioxide
二氧化碳

7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
7307-钢或铁制管件(例如联轴器、弯头、套管)

Carbon dioxide
二氧化碳

7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel
7308- 钢或铁制结构(不包括品目 9406 的预制建筑物)及部分结构(例如桥梁和桥段、闸门、塔楼、格子桅杆、屋顶、屋面框架、门窗及其门框和门槛、百叶窗、栏杆、柱子和柱子); 钢或铁制板、杆、角、形状、截面、管等, 准备用于结构中

Carbon dioxide
二氧化碳

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|------------------------|
| 7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 730900- 用于储存任何材料的水库、储罐、大桶和类似容器(其他 than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, 钢或铁制, 容量超过 300 升, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 不论是否有衬里或隔热, 但未装有机机械或隔热装置 equipment t 设备 | Carbon dioxide 二氧化碳 |
| 7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material 7310- 任何材料的罐、桶、鼓、罐、箱和类似容器 (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 300 升, 不论是否有衬里或隔热, 但未装有机机械或 thermal equipment 隔热设备 | Carbon dioxide 二氧化碳 |
| 7311 00 – Containers for compressed or liquefied gas, of iron or steel 731100- 钢铁制压缩或液化气容器 | Carbon dioxide 二氧化碳 |
| 7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel 螺丝, 螺栓, 螺母, 教练螺丝, 螺丝钩, 铆钉, 开口销, washers (including spring washers) and similar articles, of iron or steel 钢或铁制垫圈(包括弹簧垫圈)及类似物品 | Carbon dioxide 二氧化碳 |
| 7326 – Other articles of iron or steel 7326-其他钢铁制品 | Carbon dioxide 二氧化碳 |

Aluminium
铝

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|---|
| 7601 – Unwrought aluminium 7601- 未锻铝 | 7604 – Aluminium bars, rods and profiles 7604- 铝条、铝杆及铝型材 |
| 7603 – Aluminium powders and flakes 7603-铝粉和铝片 | 7605 – Aluminium wire |

| | |
|--|--|
| 7605-铝线 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm 7606- 厚度超过 0.2 公厘的铝板、铝片及铝带 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm 7607- 厚度不超过 0.2 毫米的铝箔(不论是否用纸、纸板、塑料或类似衬底材料印刷或衬底)(不包括衬底) | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7608 – Aluminium tubes and pipes 7608- 铝管 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) 76090000-铝管或管道配件(例如, 联轴器, 弯头, 套管) | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7610 – Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures 7610- 铝结构(不包括品目 9406 的预制建筑物)和结构部件(例如桥梁和桥梁部分、塔、格子桅杆、屋顶、屋面框架、门窗及其门框和门槛、栏杆、柱子和柱子);为结构中而准备的铝板、杆、型材、管等 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7611 00 00 – Aluminium reservoirs, tanks, vats and similar containers, for any 76110000- 任何铝制贮存器、罐、缸及类似容器 material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, 容量超过 300 公升的物料(压缩气体或液化气体除外) whether or not lined or heat-insulated, but not fitted with mechanical or thermal 不论是否有衬里或隔热, 但未装有机机械或隔热装置 equipment 设备 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |

| CN code CN 代码 | Greenhouse gas 温室气体 |
|---|--|
| <p>– Aluminium casks, drums, cans, boxes and similar containers (including 7612 - 铝桶、桶、罐、箱及类似容器(包括 rigid or collapsible tubular containers), for any material (other than compressed or 刚性或可折叠的管状容器), 用于任何材料(压缩或 liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat- 液化气), 容量不超过 300 升, 不论是否有衬里或加热 insulated, but not fitted with mechanical or thermal equipment 隔热的, 但未装有机机械或热力设备</p> | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| 7613 00 00 – Aluminium containers for compressed or liquefied gas 76130000- 压缩或液化气用铝容器 | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| <p>– Stranded wire, cables, plaited bands and the like, of aluminium, not electri - 7614 电线、电缆、编织带及类似品, 铝制, 非电制 cally insulated 结垢绝缘的</p> | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| <p>– Other articles of aluminium 7616 一其他铝制品</p> | Carbon dioxide and perfluorocarbons 二氧化碳和全氟化碳 |
| Chemicals Chemicals 化学品 | |
| CN code CN 代码 | Greenhouse gas 温室气体 |
| 2804 10 00 – Hydrogen 28041000- 氢气 | Carbon dioxide 二氧化碳 |

ANNEX III
附件三

Third countries and territories outside the scope of this Regulation for the purpose of Article 2
为第 2 条的目的，本条例范围以外的第三国家和地区

1. THIRD COUNTRIES AND TERRITORIES OUTSIDE THE SCOPE OF THIS REGULATION

This Regulation shall not apply to goods originating in the following countries:

本条例范围以外的第三国家和地区本条例不适用于原产于下列国家的货物:

- Iceland
— 冰岛
- Liechtenstein
— 列支敦士登
- Norway
— 挪威
- Switzerland
— 瑞士

This Regulation shall not apply to goods originating in the following territories:

本规例不适用于源自下列领土的货物:

- Büsingen
— Büsingen
- Heligoland
— Heligoland
- Livigno
— 利维尼奥
- Ceuta
— 休达
- Melilla
— 梅利利亚

2. THIRD COUNTRIES AND TERRITORIES OUTSIDE THE SCOPE OF THIS REGULATION WITH REGARD TO
THE IMPORTATION OF ELECTRICITY INTO THE CUSTOMS TERRITORY OF THE UNION

本条例范围以外的第三国和地区向本联盟关税地区进口电力

[Third countries or territories to be added or removed by the Commission pursuant to Article 2(11).]

[委员会根据第 2 条第(11)款增加或删除的第三国或第三领土]

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ANNEX IV
附件四

Methods for calculating embedded emissions for the purpose of Article 7
为第七条的目的计算嵌入排放量的方法

1. DEFINITIONS

定义

For the purposes of this Annex and of Annexes V and VI, the following definitions apply:
为本附件及附件五和附件六的目的，适用下列定义：

- (a) 'simple goods' means goods produced in a production process requiring exclusively input materials (precursors) and fuels having zero embedded emissions;
“简单货物”是指在生产过程中生产的货物，只需要投入原料(前体)和燃料，其内含排放量为零；
- (b) 'complex goods' means goods other than simple goods;
“复杂货物”是指简单货物以外的货物；
- (c) 'specific embedded emissions' means the embedded emissions of one tonne of goods, expressed as tonnes of CO₂e emissions per tonne of goods;
「特定嵌入排放量」是指一公吨货物的嵌入排放量，以每公吨货物的二氧化碳排放量表示；
- (d) 'CO₂ emission factor', means the weighted average of the CO₂ intensity of electricity produced from fossil fuels within a geographic area; the CO₂ emission factor is the result of the division of the CO₂ emission data of the electricity sector by the gross electricity generation based on fossil fuels in the relevant geographic area; it is expressed in tonnes of CO₂ per megawatt-hour;
“二氧化碳排放系数”是指一个地理区域内矿物燃料发电产生的二氧化碳强度的加权平均数；二氧化碳排放系数是将电力部门的二氧化碳排放数据除以相关地理区域内以矿物燃料为基础的总发电量的结果；以每兆瓦时的二氧化碳吨数表示；
- (e) 'emission factor for electricity' means the default value, expressed in CO₂e, representing the emission intensity of electricity consumed in production of goods;
“电力排放系数”是指默认值，以 CO₂e 表示，代表生产商品所消耗的电力的排放强度；
- (f) 'power purchase agreement' means a contract under which a person agrees to purchase electricity directly from an electricity producer;
“电力购买协议”是指一人同意直接向发电商购买电力的合同；
- (g) 'transmission system operator' means an operator as defined in Article 2, point (35), of Directive (EU) 2019/944 of the European Parliament and of the Council (1).
“传输系统操作员”是指欧洲议会和理事会第 2019/944 号指令(EU)第 2 条第(35)点所界定的操作员(1)。

2. DETERMINATION OF ACTUAL SPECIFIC EMBEDDED EMISSIONS FOR SIMPLE GOODS

简单货物实际比嵌入排放量的确定

For determining the specific actual embedded emissions of simple goods produced in a given installation, direct and, where applicable, indirect emissions shall be accounted for. For that purpose, the following equation is to be applied:
为了确定在给定装置中生产的简单货物的具体实际嵌入排放量，直接排放量和在适用情况下的间接排放量应予以核算。为了达到这个目的，下面的公式将被应用：

| | |
|------|----------|
| SEEG | AttrE |
| ¼ | mg |
| 见第 | 阿特 |
| 一章 | 伦格 |
| 第四 | <u>节</u> |
| 节 | ALg |
| | 海藻 |

Where:

地点:

SEEG are the specific embedded emissions of goods g, in terms of CO₂e per tonne;
西格 是以每吨二氧化碳排放量计算的货物 g 的具体内含排放量;
AttrEmg are the attributed emissions of goods g, and
阿特伦格 货物 g 的属性排放量, 以及
ALg is the activity level of the goods, being the quantity of the goods produced in the
海藻 reporting period
指的是货物的活动水平, 即报告期内生产的货物数量
in that installation.
在那个装置里。

'Attributed emissions' mean the part of the installation's emissions during the reporting period that are caused by the production process resulting in goods g when applying the system boundaries of the production process defined by the implementing acts adopted pursuant to Article 7(7). The attributed emissions shall be calculated using the following equation:

"归属排放量"是指在适用根据第七条第(7)款通过的执行法案所界定的生产过程系统边界时, 由于生产过程产生货物 g 而在报告期内造成的设施排放量的一部分。属性排放量应使用以下公式计算:

$$\text{AttrEm}_g = \frac{1}{4} \text{DirEm} + \text{IndirEm}$$

[咒语]

Where:
地点:

DirEm are the direct emissions, resulting from the production process, expressed in tonnes of
迪雷姆 CO₂e, within the system boundaries referred to in the implementing act adopted pursuant to Article 7(7), and
是在根据第七条第(7)款通过的实施法所指的系统界限内, 由生产过程产生的直接排放量, 以吨二氧化碳 e 表示, 以及

(¹) Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market for electricity and amending Directive 2012/27/EU (OJ L 158, 14.6.2019, p. 125).

(1) 欧洲议会和理事会 2019 年 6 月 5 日关于国内电力市场共同规则的第 2019/944 号指令(欧盟)和修订第 2012/27/EU 号指令(OJ L 158, 14.6.2019, 第 125 页)。

IndirEm are the indirect emissions resulting from the production of electricity consumed in the production processes of goods, expressed in tonnes of CO_{2e}, within the system boundaries referred to in the implementing act adopted pursuant to Article 7(7).
印第安人 是在根据第七条第(7)款通过的实施法所述系统界限内，由于生产货物生产过程中所消耗的电力而产生的间接排放量，以吨二氧化碳 e 表示。

3. DETERMINATION OF ACTUAL EMBEDDED EMISSIONS FOR COMPLEX GOODS
 复杂货物实际嵌入排放量的确定

For determining the specific actual embedded emissions of complex goods produced in a given installation, the following equation is to be applied:

为了确定在给定装置中生产的复杂产品的具体实际嵌入排放量，应用以下公式：

$$SEE_g = \frac{AttrEmg_g + EEIn}{pMat}$$

见第一章第四节
海藻

Where:
 地点:

AttrEmg are the attributed emissions of goods g;
阿特伦格 是指货物 g 的属性排放量;
ALg is the activity level of the goods, being the quantity of goods produced in the reporting period in that installation, and
海藻 指的是货物的活动水平，即报告期内生产的货物数量那个装置

EEInpMat are the embedded emissions of the input materials (precursors) consumed in the production process. Only input materials (precursors) listed as relevant to the system boundaries of the production process as specified in the implementing act adopted pursuant to Article 7(7) are to be considered. The relevant EEInpMat are calculated as follows:
艾因帕特 是生产过程中消耗的输入物料(前体)的嵌入排放过程。只有输入材料(前体)被列为相关的系统边界生产过程的实施法规定的生产工艺是 be considered. The relevant EEInpMat are calculated as follows:
 相关 einpmat 的计算方法如下:

$$EEImpMat = \sum_{i=1}^n M_i \cdot SEE_i$$

Where:
 地点:

M_i is the mass of input material (precursor) i used in the production process, and
米 是指在生产过程中使用的原料(前体)的质量，以及
SEE_i are the specific embedded emissions for the input material (precursor) i. For SEE_i the operator of
译注: 是输入材料(前体)的特定嵌入排放量
 the installation shall use the value of emissions resulting from the installation where the input

安装应使用输入的安装所产生的排放量的值
material (precursor) was produced, provided that that installation's data can be
adequately
材料(前体)的生产, 只要该装置的数据可以充分
measured.
: 测量。

4. DETERMINATION OF DEFAULT VALUES REFERRED TO IN ARTICLE 7(2) AND (3) 第七条第(2)款和第(3)款中提到的缺省值的确定

For the purpose of determining default values, only actual values shall be used for the determination of embedded emissions. In the absence of actual data, literature values may be used. The Commission shall publish guidance for the approach taken to correct for waste gases or greenhouse gases used as process input, before collecting the data required to determine the relevant default values for each type of goods listed in Annex I. Default values shall be determined based on the best available data. Best available data shall be based on reliable and publicly available information. Default values shall be revised periodically through the implementing acts adopted pursuant to Article 7(7) based on the most up-to-date and reliable information, including on the basis of information provided by a third country or group of third countries.
为了确定默认值, 只能使用实际值来确定嵌入式排放量。在没有实际数据的情况下, 可以使用文献值。委员会应在收集确定附件一所列每一类货物的相关缺省值所需的数据之前, 公布关于为纠正用作加工投入的废气或温室气体而采取的办法的指导意见。最佳可用数据应基于可靠和公开可用的信息。应根据最新和可靠的信息, 包括根据第三国或第三国集团提供的信息, 通过根据第七条第(7)款通过的执行法案定期修订违约值。

4.1. Default values referred to in Article 7(2) 4.1 第 7(2)条所指的缺省值

When actual emissions cannot be adequately determined by the authorised CBAM declarant, default values shall be used. Those values shall be set at the average emission intensity of each exporting country and for each of the goods listed in Annex I other than electricity, increased by a proportionately designed mark-up. This mark-up shall be determined in the implementing acts adopted pursuant to Article 7(7) and shall be set at an appropriate level to ensure the environmental integrity of the CBAM, building on the most up-to-date and reliable information, including on the basis of information gathered during the transitional period. When reliable data for the exporting country cannot be applied for a type of goods, the default values shall be based on the average emission intensity of the X % worst performing EU ETS installations for that type of goods. The value of X shall be determined in the implementing acts adopted pursuant to Article 7(7) and shall be set at an appropriate level to ensure the environmental integrity of the CBAM, building on the most up-to-date and reliable information, including on the basis of information gathered during the transitional period.
当实际排放量不能被授权的 CBAM 声明者充分确定时, 应使用默认值。这些数值应以每个出口国的平均排放系数和附件一中所列除电力以外的每种货物的平均排放系数加上按比例设计的加价。这一加价应在根据第 7 条第(7)款通过的执行法案中确定, 并应设定在适当的水平上, 以确保 CBAM 的环境完整性, 依据最新和可靠的信息, 包括根据过渡期间收集的信息。当出口国的可靠数据不能适用于某一类货物时, 默认值应以该类货物在欧盟排放交易系统中表现最差的 x% 装置的平均排放系数为基础。X 的价值应在根据第 7 条第(7)款通过的实施行动中确定, 并应在适当的水平上确定, 以确保 CBAM 的环境完整性, 依据最新和可靠的信息, 包括依据过渡期间收集的信息。

4.2. Default values for imported electricity referred to in Article 7(3)
4.2 第 7 条第(3)款所指进口电力的缺省值

Default values for imported electricity shall be determined for a third country, group of third countries or region within a third country based on either specific default values, in accordance with point 4.2.1, or, if those values are not available, on alternative default values, in accordance with point 4.2.2.
进口电力的缺省值应根据第 4.2.1 点确定第三国、第三国集团或第三国内部地区的缺省值，如果没有这些值，则根据第 4.2.2 点确定替代缺省值。

Where the electricity is produced in a third country, group of third countries or region within a third country, and transits through third countries, groups of third countries, regions within a third country or Member States with the purpose of being imported into the Union, the default values to be used are those from the third country, group of third countries or region within a third country where the electricity was produced.
如果电力在第三国、第三国集团或第三国内部的区域生产，并通过第三国、第三国集团、第三国内部的区域或成员国过境，目的是进口到欧盟，则使用的默认值是电力生产所在的第三国、第三国集团或第三国内部的区域的默认值。

4.2.1. Specific default values for a third country, group of third countries or region within a third country
4.2.1. 第三国、第三国集团或第三国内地区的特定缺省值

Specific default values shall be set at the CO₂ emission factor in the third country, group of third countries or region within a third country, based on the best data available to the Commission.
具体的缺省值应根据委员会现有的最佳数据，按第三国、第三国集团或第三国内区域的 CO₂ 排放系数确定。

4.2.2. Alternative default values
4.2.2 可选的默认值

Where a specific default value is not available for a third country, a group of third countries, or a region within a third country, the alternative default value for electricity shall be set at the CO₂ emission factor in the Union.
如果无法为第三国、第三国集团或第三国内的某个区域提供具体的默认值，则应按联盟内的二氧化碳排放系数确定电力的替代默认值。

Where it can be demonstrated, on the basis of reliable data, that the CO₂ emission factor in a third country, a group of third countries or a region within a third country is lower than the specific default value determined by the Commission or lower than the CO₂ emission factor in the Union, an alternative default value based on that CO₂ emission factor may be used for that third country, group of third countries or region within a third country.
如果可以根据可靠数据证明，第三国、第三国集团或第三国内某一区域的二氧化碳排放系数低于委员会确定的具体缺省值或低于联盟内的二氧化碳排放系数，则可对该第三国、第三国集团或第三国内某一区域使用基于该二氧化碳排放系数的替代缺省值。

4.3 Default values for embedded indirect emissions
4.3 嵌入式间接排放的默认值

Default values for the indirect emissions embedded in a good produced in a third country shall be determined on a default value calculated on the average, of either the emission factor of the Union electricity grid, the emission factor of the country of origin electricity grid or the CO₂ emission factor of price-setting sources in the country of origin, of the electricity used for the production of that good.
第三国生产的商品的间接排放量的默认值应根据用于生产该商品的电力的联盟电网排放系数、起源国电网排放系数或起源国定价源的二氧化碳排放系数的平均值计算的默认值确定。

Where a third country, or a group of third countries, demonstrates to the Commission, on the basis of reliable data, that the average electricity mix emission factor or CO₂ emission factor of price-setting sources in the third country or group of third countries is lower than the default value for indirect emissions, an alternative default value based on that average CO₂ emission factor shall be established for this country or group of countries.

如果第三国或第三国集团根据可靠数据向委员会证明，第三国或第三国集团制定价格来源的平均电力混合排放系数或 co2 排放系数低于间接排放的默认值，则应根据该国或该国家集团的平均 co2 排放系数确定替代默认值。

The Commission shall adopt, no later than 30 June 2025, an implementing act pursuant to Article 7(7) to further specify which of the calculation methods determined in accordance with the first subparagraph shall apply to the calculation of default values. For that purpose, the Commission shall base itself on the most up-to-date and reliable data, including on data gathered during the transitional period, as regards the quantity of electricity used for the production of the goods listed in Annex I, as well as the country of origin, generation source and emission factors related to that electricity. The specific calculation method shall be determined on the basis of the most appropriate way to achieve both of the following criteria:

委员会应至迟于 2025 年 6 月 30 日通过一项根据第 7 条第(7)款制定的执行法令，进一步具体规定根据第 1 款确定的哪些计算方法应适用于缺省值的计算。为此目的，委员会应依据最新和最可靠的数据，包括过渡期间收集的关于附件一所列货物生产所用电力数量的数据，以及与该电力有关的起源国、发电源和排放系数。具体的计算方法须以达到下列两项准则的最适当方法为基础而决定：

— the prevention of carbon leakage;

—防止碳泄漏；

— ensuring the environmental integrity of the CBAM.

—确保中央生态监测中心的环境完整性。

5. CONDITIONS FOR APPLYING ACTUAL EMBEDDED EMISSIONS IN IMPORTED ELECTRICITY

进口电力实际嵌入排放的条件

An authorised CBAM declarant may apply actual embedded emissions instead of default values for the calculation referred to in Article 7(3) if the following cumulative criteria are met:

如果符合下列累积标准，经授权的 CBAM 申报人可在第 7(3)条所述计算中使用实际嵌入排放量而不是默认值：

(a) the amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the authorised CBAM declarant and a producer of electricity located in a third country;

获授权的 CBAM 申报人与位于第三国的电力生产商签订的购电协议，涵盖声称使用实际嵌入式排放物的电力数量；

(b) the installation producing electricity is either directly connected to the Union transmission system or it can be demonstrated that at the time of export there was no physical network congestion at any point in the network between the installation and the Union transmission system;

生产电力的装置或者直接连接到 Union 输电系统，或者可以证明，在出口时，该装置与 Union 输电系统之间的网络中的任何一点都没有物理网络拥塞控制；

(c) the installation producing electricity does not emit more than 550 grammes of CO₂ of fossil fuel origin per kilowatt-hour of electricity;

发电装置每千瓦时电力排放的源自化石燃料的二氧化碳不超过 550 克；

(d) the amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour;

声称使用实际嵌入排放量的电力数量已由起源国、目的地国以及相关的每个过境国的所有负责的输电系统运营商明确提名为分配的互联容量，而提名容量和装置的发电量指的是同一时期，不得超过一小时；

(e) the fulfilment of the above criteria is certified by an accredited verifier, who shall receive at least monthly interim reports demonstrating how those criteria are fulfilled.

符合上述标准的，须由经认可的核证人核证，核证人须至少每月收到中期报告，说明如何符合上述标准。

The accumulated amount of electricity under the power purchase agreement and its corresponding actual embedded emissions shall be excluded from the calculation of the country emission factor or the CO₂ emission factor used for the purpose of the calculation of indirect electricity embedded emissions in goods in accordance with point 4.3, respectively.

电力购买协议下的累计电量及其相应的实际嵌入排放量，应分别按照第 4.3 点，从用于计算货物间接电力嵌入排放量的国家排放系数或二氧化碳排放系数的计算中排除。

6. CONDITIONS TO APPLYING ACTUAL EMBEDDED EMISSIONS FOR INDIRECT EMISSIONS

对间接排放适用实际嵌入排放的条件

An authorised CBAM declarant may apply actual embedded emissions instead of default values for the calculation referred to in Article 7(4) if it can demonstrate a direct technical link between the installation in which the imported good is produced and the electricity generation source or if the operator of that installation has concluded a power purchase agreement with a producer of electricity located in a third country for an amount of electricity that is equivalent to the amount for which the use of a specific value is claimed.

获得授权的 CBAM 申报人如能证明生产进口货物的设施与发电来源之间存在直接的技术联系，或者该设施的经营者与位于第三国的电力生产商签订了购电协议，购电量相当于要求使用特定价值的电量，则可在第 7 条第(4)款所述计算中采用实际嵌入排放量而不是默认值。

7. ADAPTATION OF DEFAULT VALUES REFERRED TO IN ARTICLE 7(2) BASED ON REGION-SPECIFIC FEATURES

根据特定区域特征修改第 7(2)条中提到的缺省值

Default values can be adapted to particular areas and regions within third countries where specific characteristics prevail in terms of objective emission factors. When data adapted to those specific local characteristics are available and more targeted default values can be determined, the latter may be used.

默认值可以适用于第三国的特定地区和区域，在这些地区，客观排放因子的特定特征占优势。当适应这些特定局部特征的数据可用并且可以确定更有针对性的默认值时，可以使用后者。

Where declarants for goods originating in a third country, a group of third countries or a region within a third country can demonstrate, on the basis of reliable data, that alternative region-specific adaptations of default values are lower than the default values determined by the Commission, such region-specific adaptations can be used.

如果原产于第三国、第三国集团或第三国内某一区域的货物的申报人能够根据可靠数据证明，针对具体区域的默认值的替代调整低于委员会确定的默认值，则可以使用针对具体区域的调整。

ANNEX V
附件五

**Bookkeeping requirements for information used for the calculation of embedded emissions for the
对用于计算嵌入式排放量的信息的簿记要求
purpose of Article 7(5)
第七条第(5)款的目的**

**1. MINIMUM DATA TO BE KEPT BY AN AUTHORISED CBAM DECLARANT FOR IMPORTED GOODS:
进口货物由经授权的 CBAM 声明人保存的最低数据:**

1. Data identifying the authorised CBAM declarant:

识别获授权的 CBAM 申报人的资料:

(a) name;

名称;

(b) CBAM account number.

CBAM 帐号。

2. Data on imported goods:

进口货物数据:

(a) type and quantity of each type of goods;

各类货物的种类和数量;

(b) country of origin;

起源国;

(c) actual emissions or default values.

实际排放量或缺省值。

**2. MINIMUM DATA TO BE KEPT BY AN AUTHORISED CBAM DECLARANT FOR EMBEDDED
EMISSIONS IN IMPORTED GOODS THAT ARE DETERMINED BASED ON ACTUAL EMISSIONS
由经授权的 CBAM 声明人保存的基于实际排放量确定的进口货物嵌入排放量的最低数据**

For each type of imported goods where embedded emissions are determined based on actual emissions,
the following additional data shall be kept:

对于根据实际排放量确定嵌入排放量的每一类进口货物，应保留下列额外数据:

(a) identification of the installation where the goods were produced;

(a) 识别产品生产地的装置;

(b) contact information of the operator of the installation where the goods were produced;

(b) 货品生产地的装置操作员的联络资料;

(c) the verification reports as set out in Annex VI;

(三) 附件六所列的核查报告;

(d) the specific embedded emissions of the goods.

(d) 货物的具体累计排放量。

ANNEX VI
附件六

Verification principles and content of verification reports for the purpose of Article 8
第八条核查原则和核查报告的内容

1. PRINCIPLES OF VERIFICATION

The following principles shall apply:

核查原则应适用下列原则:

(a) verifiers shall carry out verifications with an attitude of professional scepticism;
核查人员应以专业怀疑的态度进行核查;

(b) the total embedded emissions to be declared in the CBAM declaration shall be considered as verified only if the verifier finds with reasonable assurance that the verification report is free of material misstatements and of material non-conformities regarding the calculation of embedded emissions in accordance with the rules of Annex IV;
只有在核查人合理确信核查报告没有重大错报和按照附件四规则计算嵌入排放量方面的重大不符情况时, 才应认为在 CBAM 申报中申报的嵌入排放总量已得到核查;

(c) installation visits by the verifier shall be mandatory except where specific criteria for waiving the installation visit are met;
除符合豁免安装检查的特定准则外, 核证人的安装检查必须是强制性的;

(d) for deciding whether misstatements or non-conformities are material, the verifier shall use thresholds given by the implementing acts adopted in accordance with Article 8(3).
为确定错误陈述或不符合同情形是否重大, 核查人应使用根据第八条第(3)款通过的实施行为所规定的阈值。

For parameters for which no such thresholds are determined, the verifier shall use expert judgement as to whether misstatements or non-conformities, individually or when aggregated with other misstatements or non-conformities, justified by their size and nature, are to be considered material.
对于没有确定此种阈值的参数, 核查人应使用专家判断, 确定单独或与其他错误陈述或不符合同情形加在一起时, 根据其规模和性质的理由, 是否应视为重大错误陈述或不符合同情形。

2. CONTENT OF A VERIFICATION REPORT

核查报告的内容

The verifier shall prepare a verification report establishing the embedded emissions of the goods and specifying all issues relevant to the work carried out and including, at least, the following information:
核查人应编写一份核查报告, 确定货物的嵌入排放量, 并具体说明与所进行的工作有关的所有问题, 至少包括下列资料:

(a) identification of the installations where the goods were produced;
确定生产货物的设施;

(b) contact information of the operator of the installations where the goods were produced;
生产货物的装置的经营者的联络资料;

(c) the applicable reporting period;
适用的报告期;

(d) name and contact information of the verifier;
验证人的姓名和联系方式;

(e) accreditation number of the verifier, and name of the accreditation body;

核证人的认可编号和认可机构的名称;

(f) the date of the installations visits, if applicable, or the reasons for not carrying out an installation visit;
如适用, 参观设施的日期, 或不进行参观设施的原因;

(g) quantities of each type of declared goods produced in the reporting period;
在报告所述期间生产的每类申报货物的数量;

(h) quantification of direct emissions of the installation during the reporting period;
量化报告期内装置的直接排放量;

(i) a description on how the installation's emissions are attributed to different types of goods;
说明装置的排放如何归因于不同类型的货物;

(j) quantitative information on the goods, emissions and energy flows not associated with those goods;
与这些货物无关的货物、排放和能量流量的定量信息;

(k) in case of complex goods:
如果是复杂货物:

(i) quantities of each input material (precursor) used;
每种输入材料(前体)的使用量;

(ii) the specific embedded emissions associated with each of the input materials (precursors) used;
与所使用的每种输入材料(前体)相关的特定嵌入排放量;

(iii) if actual emissions are used: the identification of the installations where the input material
(precursor) has been produced and the actual emissions from the production of that material;
如果使用实际排放量: 确定生产输入材料(前体)的设施和生产该材料的实际排放量;

(l) the verifier's statement confirming that he or she finds with reasonable assurance that the report is free of material misstatements and of material non-conformities regarding the calculation rules of Annex IV;
核查人的陈述，确认他或她有合理保证认为报告没有重大错误陈述和与附件四计算规则有重大不符之处；

(m) information on material misstatements found and corrected;
发现并纠正重大错报的信息；

(n) information of material non-conformities with calculation rules set out in Annex IV found and corrected.
发现并更正与附件 IV 所载计算规则不符的重要资料。
