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TAXATION AND CUSTOMS UNION
税务及关税联盟
Indirect Taxation and Tax Administration
间接税收和税收管理
Indirect taxes other than VAT
增值税以外的间接税

Brussels, 27 October 2023
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GUIDANCE DOCUMENT ON CBAM IMPLEMENTATION FOR IMPORTERS OF GOODS INTO THE EU
关于对进入欧盟的货物进口商实施 CBAM 的指导文件

This guidance document represents the views of the European Commission Services at the time of publication. It is not legally binding.
本指导文件代表了欧盟委员会服务在发布时的观点。它不具有法律约束力。

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1 SUMMARY
摘要

The Carbon Border Adjustment Mechanism (CBAM) is an environmental policy instrument designed to apply the same carbon costs to imported products as would be incurred by installations operating in the European Union (EU). In doing so, the CBAM reduces the risk of the EU's climate objectives being undermined by production relocating to countries with less ambitious decarbonisation policies (so-called 'carbon leakage').
碳边界调整机制(CBAM)是一项环境政策工具，旨在对进口产品实行与在欧洲联盟(欧盟)运营的设施相同的碳成本。通过这样做，CBAM 降低了欧盟气候目标因生产转移到不那么雄心勃勃的脱碳政策国家(即所谓的"碳泄漏")而受到破坏的风险。

Under the CBAM, in its definitive (post-transitional) period EU authorised declarants representing the importers of certain goods will purchase and surrender CBAM certificates for the embedded emissions of their imported goods. As the price for those certificates will derive from the EU Emission Trading System (EU ETS) allowance price, and since Monitoring, Reporting and Verification (MRV) rules have been designed based on the MRV system of the EU ETS, this will equalise the price of carbon incurred between imported goods and goods produced in installations participating in the EU ETS.
根据 CBAM，在其确定的(后过渡期)期间，欧盟授权的声明人代表某些货物的进口商将购买并交出 CBAM 证书，证明其进口货物的嵌入式排放。由于这些证书的价格将来自欧盟排放交易系统(欧盟排放交易系统)的配额价格，而且由于监测、报告和核查规则是根据欧盟排放交易系统的排放交易系统设计的，这将使进口货物与参加欧盟排放交易系统的设施生产的货物之间的碳污染减排计划价格相等。

This guidance document is part of a series of guidance documents and electronic templates provided by the European Commission to support the harmonised implementation of the CBAM during **the transitional period (1 October 2023 to 31 December 2025)**. It provides an introduction to the CBAM and the concepts to be used for reporting of embedded emissions of goods imported into the EU. This guidance does not add to the mandatory requirements of the CBAM, but it is aimed at assisting correct interpretation to facilitate implementation.
本指导文件是欧洲联盟委员会提供的一系列指导文件和电子模板的一部分，以支持在过渡期间(2023 年 10 月 1 日至 2025 年 12 月 31 日)协调执行《巴塞尔公约》。它提供了对 CBAM 的介绍，以及用于报告进口到欧盟的货物的嵌入式排放的概念。本指南并未增加 CBAM 的强制性要求，但旨在帮助正确解释以促进实施。

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2 INTRODUCTION
引言

2.1 About this document
2.1 关于本文档

This document has been written to support stakeholders by explaining the requirements of the CBAM Regulation in a non-legislative language. This guidance focuses on the **requirements for importers of CBAM goods into the EU for the transitional period, from 1 October 2023 to 31 December 2025**, during which time the CBAM is applied without a financial obligation for importers and solely for data collection purposes.
本文件以非立法语言解释 CBAM 条例的要求，以支持利益相关者。本指南侧重于 2023 年 10 月 1 日至 2025 年 12 月 31 日这一过渡期对进入欧盟的 CBAM 货物进口商的要求，在此期间，CBAM 对进口商没有财务义务，仅用于数据收集目的。

Chapter 3 provides a quick guidance for the intended reader of this document, the importer of CBAM goods and/ or reporting declarant. It gives a roadmap to the most important concepts of CBAM reporting and where to find more information in this document.
第三章为本文件的目标读者、 CBAM 货物进口商和/或申报人提供了快速指导。它给出了 CBAM 报告最重要概念的路线图，以及在本文档中哪里可以找到更多信息。

Chapter 4 provides an introduction to the CBAM and an overview of the compliance cycle, roles and responsibilities and milestones and deadlines for reporting declarants during the transitional period.
第 4 章介绍了 CBAM，并概述了遵约周期、作用和责任以及过渡时期报告声明人的里程碑和截止日期。

Chapter 5 presents an overview of the goods and value chains for the sectors and goods that are included in the scope of the CBAM.
第五章概述了 CBAM 范围内的部门和商品的商品和价值链。

Chapter 6 sets out the reporting obligations and recommendations which are potentially applicable to any affected importer of CBAM goods.
第 6 章规定了可能适用于任何受影响的 CBAM 货物进口商的报告义务和建议。

Chapter 7 explains the general exemptions from the CBAM.
第七章解释了 CBAM 的一般豁免。

A separate guidance document is provided by the European Commission for third country operators of installations producing CBAM goods (herein referred to as “operators”). The guidance documents are accompanied by an electronic template for information that may be used by installation operators to communicate information on the embedded emissions of their goods to the reporting declarants.
欧盟委员会为生产 CBAM 货物的设施的第三国经营者(在此称为”经营者”)提供了一份单独的指导文件。指导文件附有一个电子信息模板，安装操作人员可利用这些模板向报告申报人传递关于其货物嵌入式排放的信息。

Presentation of numbers in EU documents

欧盟文件中的数字表示

To align with EU legal documents, this guidance document uses the following convention when presenting numbers.
为了与欧盟法律文件保持一致，本指导文件在提供数字时使用以下惯例。

The decimal separator used to separate the integral part of a number from its fractional part is a comma, e.g.: 0,890
小数点分隔符用于分隔数字的整数部分和小数部分，它是一个逗号，例如:

Thousands, and powers of 10^{3n} thereafter, are separated by a space, e.g.:
Thousands 及其后的 103n 的幂用一个空格分隔，例如:

fifteen thousand is written as 15 000

fifteen million is written as 15 000 000

15000 表示 150001500 万表示

150000000

2.2 How to use this document
2.2 如何使用本文件

Where article numbers are given in this document without further specification, they always refer to the CBAM Regulation[1]. Where the 'Implementing Regulation' is cited, it means the Regulation[2] which sets out the detailed monitoring and reporting rules for the transitional period. For acronyms and definitions used in this document, please see Annex A and Annex B.
如果文章编号在这个文档中没有进一步的说明，他们总是参考 CBAM 规则 1。在引用"实施条例"的地方，它指的是规定了过渡时期详细的监督和报告规则的第 2 条。有关本文件中使用的缩略语和定义，请参阅附件 a 和附件 b。

A series of icons are used throughout to help guide the reader:
一系列的图标贯穿始终，以帮助引导读者:

Icon 图标	Description of use 使用说明
	Points to information of particular importance for importers and reporting declarants. 对进口商和报税表申报人。
Simplified! 简化！	Highlights simplified approaches of the general requirements of the CBAM. 一般要求的简化方法 CBAM.
	Used where recommended improvements are presented 在提出改进建议的地方使用
	Used where other documents, templates or electronic tools are available from other sources 用于其他文档、模板或电子工具的位置可从其他来源获得
	Points to examples given for the topics discussed in the surrounding text 文中讨论的主题给出的例子要点周围的文字
	Highlights sections that refer to the definitive period of the CBAM, rather than the transitional period 高亮部分，它们指的是 CBAM，而不是过渡期

2.3 Where to find further information
2.3 在哪里可以找到更多的信息

The textbox below signposts the key sections of the CBAM Regulation and the Implementing Regulation that are **relevant to importers of CBAM goods during the transitional period**.
下面的文本框标明了《中巴商品交易市场条例》和《实施条例》中与过渡时期中巴商品进口商有关的主要章节。

[1] Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism; Available from: http://data.europa.eu/eli/reg/2023/956/oj

[2] 欧洲议会和理事会 2023 年 5 月 10 日关于建立碳边界调整机制的第 2023/956 号条例(欧盟)，可从: http://data.europa.EU/eli/reg/2023/956/oj

Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period; available from: http://data.europa.eu/eli/reg_impl/2023/1773/oj
欧盟委员会 2023 年 8 月 17 日第 2023/1773 号执行条例(EU)，其中规定了欧洲议会和理事会关于过渡时期碳边界调整机制报告义务的第 2023/956 号条例(EU)的适用规则；可从 http://data.europa.EU/eli/reg _ impl/2023/1773/oj 查阅

The CBAM Regulation
CBAM 条例

Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism.
欧洲议会和理事会 2023 年 5 月 10 日关于建立碳边界调整机制的第 2023/956 号条例(欧盟)。

Available from: **http://data.europa.eu/eli/reg/2023/956/oj**
网址: http://data.europa.eu/eli/reg/2023/956/oj

Article 2 – sets out the scope of the CBAM with reference to Annex I.
第 2 条——参照附件一，规定了监测和评估中心的范围。

Article 3 and Annex IV – provide definitions for common terms used in the CBAM.
第三条和附件四——提供 CBAM 中常用术语的定义。

Articles 5 and 17 – sets out requirements for application for the status of authorised CBAM declarant, by importers or their indirect customs representative, to import goods, and for the authorisation by the relevant Member State. (*Apply from 31 December 2024*).
第 5 条和第 17 条规定了进口商或其间接海关代表申请商品进口许可证申报人地位以及有关成员国授权的要求。(由 2024 年 12 月 31 日起申请)。

Article 10 – sets out requirements for operator registration under the CBAM (*from 31 December 2024*).
第 10 条一列出《中华人民共和国香港管制条例》下经营者注册的规定(由 2024 年 12 月 31 日起)。

Article 11 – requires Member States to designate a competent authority and for the European Commission to publish the list of competent authorities and include it in the CBAM registry.
第 11 条——要求成员国指定一个主管当局，欧洲联盟委员会公布主管当局名单，并将其列入 CBAM 登记册。

Articles 14 and 16 – requires the European Commission to establish a CBAM registry of authorised CBAM declarants and to assign an account to each authorised declarant. (*Apply from 31 December 2024*).
第 14 条和第 16 条-要求欧盟委员会建立一个 CBAM 登记处的授权 CBAM 声明人，并指定一个帐户的每个授权声明人。(2024 年 12 月 31 日起申请)。

Article 30 – requires the European Commission to undertake a review of the scope of the CBAM by 31 December 2024.
第 30 条-要求欧洲联盟委员会在 2024 年 12 月 31 日之前对中央银行监管机构的范围进行审查。

Articles 32 to 35 – set out the reporting obligations on EU importers in the transitional period.
第 32 至 35 条-规定了欧盟进口商在过渡时期的报告义务。

Article 36 – sets out the dates from when the other articles start to apply.
第三十六条——列出其他条款开始适用的日期。

Annex I – provides the list of CBAM goods by industry sector with CN code to identify goods, and the corresponding relevant greenhouse gases.

附件一——提供按行业划分的 CBAM 货物清单，并附有合并名目编码以识别货物，以及相应的温室气体。

Annex III – identifies the non-EU countries and territories that are not covered by the CBAM.
附件三——确定不属于 CBAM 范围的非欧盟国家和领土。

Annex IV – provides the general methods for calculating the embedded emissions in goods; in section 2 for Simple Goods and in section 3 for Complex Goods.
附件四——提供了计算货物内嵌排放量的一般方法；第二节为简单货物，第三节为复杂货物。

Implementing Regulation (EU) 2023/1773: Commission Implementing Regulation (EU) 2023/1773, available from: http://data.europa.eu/eli/reg_impl/2023/1773/oj
实施条例(欧盟)2023/1773: 欧盟委员会实施条例(欧盟)2023/1773，可从 http://data.europa.EU/eli/reg _ impl/2023/1773/oj

Article 2 and Annex II Section 1 – provide definitions for common terms used in the CBAM and the MRV rules.
第二条和附件二第一节——提供 CBAM 和 MRV 规则中常用术语的定义。

Article 3 – provides the reporting obligations of the reporting declarants, including the parameters for which data is to be reported.
第 3 条——规定了报告申报人的报告义务，包括报告数据的参数。

Articles 4 and 5 – set out the approaches for the calculation of the embedded emissions and conditions for the use of default values.
第 4 条和第 5 条-规定了计算嵌入式排放量的方法和使用默认值的条件。

Article 6 – presents the requirements for reporting regarding inward processing.
第 6 条——提出有关内部加工的报告要求。

Article 7 – indicates the information to be reported regarding the carbon price due.
第 7 条-指出应报告的有关碳价格的信息。

Articles 8, 9 and 13 – relate to the obligations of the reporting declarant for submission and modification of the CBAM reports.
第 8、9 和 13 条——涉及报告申报人提交和修改 CBAM 报告的义务。

Article 16 – relates to the penalties that shall be applied by Member States if the reporting declarant has not correctly fulfilled its reporting obligations.
第 16 条-涉及的惩罚，应适用于成员国，如果报告申报人没有正确地履行其报告义务。

Articles 19 and 22 – set out technical elements of the CBAM Transitional Registry.
第 19 条和第 22 条——规定了 CBAM 过渡登记处的技术要素。

A**nnex I**: Table 1 - CBAM Report Structure, Table 2 - Detailed information requirements in the CBAM report.
附件一: 表 1-CBAM 报告结构，表 2-CBAM 报告中的详细信息要求。

Annex II: Section 2, Table 1 – mapping of CN codes to the CBAM aggregated
附件二: 第 2 节，表 1——合并名目编码到合并名目编码总和的映射

goods categories; and Section 3 – definition of production processes for the CBAM goods categories, including system boundaries of production routes and relevant precursors.
第 3 节一 CBAM 货物类别的生产过程定义，包括生产路线和相关前体的系统边界。

Annex IV: Minimum data to be reported by producers of goods ("operators") to importers (or reporting declarants).
附件四: 货物生产商("经营者")须向进口商(或申报人)申报的最低数据。

Annexes V to VII: Tables listing data requirements for other reports, including for inward processing (by importers), EORI and the National Import System.
附件五至七: 列出其他报告的数据要求的表格，包括按进口商进行的进口加工、 EORI 和国家进口系统。

Annex VIII: Standard factors that may be used for the monitoring of direct emissions.
附件八: 可用于监测直接排放量的标准因素。

All EU legislation can be found on: **eur-lex.europa.eu/homepage.html**
所有欧盟立法可在以下网址找到: eur-lex. europa.EU/homepage. html

Other guidance and training materials that have been produced by the European Commission to help operators and importers include:
欧洲联盟委员会为帮助经营者和进口者而编制的其他指导和培训材料包括:

A separate guidance document is provided by the European Commission for operators of non-EU installations producing CBAM goods.
欧洲委员会为生产 CBAM 产品的非欧盟设施的经营者提供了一份单独的指导文件。

Guidance developed for importers on how to complete quarterly reports on the CBAM Trader Portal.
为进口商制定了关于如何在 CBAM Trader Portal 上完成季度报告的指南。

Excel-based template for operators to automatically calculate embedded emissions and communicate this data clearly to importers of goods.
基于 excel 的模板，运营商可以自动计算嵌入式排放量，并将这些数据清楚地传达给货物进口商。

Training videos.
培训视频。

The guidance documents and template are available on the dedicated website for the CBAM of the European Commission: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en
指导文件和模板可在欧洲联盟委员会 CBAM 的专门网站上查阅: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism _ en

3 QUICK GUIDE FOR IMPORTERS
进口商快速指南

This section provides a step-by-step overview of important concepts, rules and obligations under the transitional period.
这一部分提供了在过渡时期重要概念、规则和义务的一步一步的概述。

Are you an importer of CBAM goods? CBAM goods are goods currently imported into the EU from the cement, iron and steel, aluminium and some chemical industries (fertilizers and hydrogen), and electricity. To answer this question, you must compare the CN codes[3] of your imported products against the list of goods given in Annex I to the CBAM Regulation. More information on how to approach this can be found in Section 5.2 of this document, and subsequent sub-sections 5.3 to 5.7, set out further detail for each sector.
你们是 CBAM 货物的进口商吗？CBAM 货物是目前从水泥、钢铁、铝和一些化工行业(化肥和氢)以及电力进口到欧盟的货物。要回答这个问题，你必须将你的进口产品的合并名目编码 3 与 CBAM 条例附件一中列出的货物清单进行比较。有关如何处理这个问题的更多资料，可参阅本文件第 5.2 节，以及随后的第 5.3 至 5.7 节，详述每个部门的详细资料。

If you do not import such goods, you do not need read this document. However, it is written to be of help also to all other kinds of interested audiences (academia, GHG verifiers, competent authorities, consultants, etc.). **If you just want to understand how the CBAM works in general**, you may find an introduction to the CBAM in Section 4.
如果你不进口这些商品，你不需要阅读本文件。然而，本文的写作也是为了帮助所有其他类型的感兴趣的受众(学术界、温室气体核实者、主管当局、顾问等)。如果你只是想了解 CBAM 的一般工作原理，你可以在第 4 节找到 CBAM 的介绍。

What are embedded emissions? The concept has been developed to reflect as much as possible the way in which emissions are covered by the EU ETS as if the CBAM goods were produced in the EU. The EU ETS requires operators to pay a price for their own ("direct") emissions. However, if they consume electricity, they also experience the CO_2 costs included in the price of electricity they purchase[4] ("indirect emissions"). The same applies to the input materials needed for their production process, and which may be supplied by an EU ETS installation. These so-called precursors therefore contribute to the CO_2 costs the EU ETS installation faces. The "embedded emissions" are defined in parallel to the emissions causing CO_2 costs in the EU ETS: they take into account the direct and indirect[5] emissions of the production process as well as the embedded emissions of precursors. The scope of the CBAM is principally related to the rules of the EU ETS and therefore has differences to other methods for calculating product carbon footprints such as the "GHG Protocol" or ISO 14067. A detailed introduction to the concept and calculation of embedded emissions is given in section 6.1.3.
什么是嵌入式排放？制定这一概念是为了尽可能反映欧盟排放交易系统涵盖排放量的方式，就像 CBAM 产品是在欧盟生产的一样。欧盟排放交易计划要求运营商为他们自己的("直接")排放付出代价。然而，如果他们消耗电力，他们也会经历包含在他们购买的电价中的二氧化碳成本("间接排放")。这同样适用于他们生产过程所需的输入材料，这些材料可能由欧盟 ETS 设施提供。因此，这些所谓的前体会增加欧盟碳排放交易系统安装所面临的二氧化碳成本。"嵌入排放量"的定义与欧盟排放交易系统中造成二氧化碳成本的排放量平行: 它们考虑到生产过程的直接和间接排放量以及前体的嵌入排放量。CBAM 的范围主要与欧盟排放交易计划的规则有关，因此与"温室气体议定书"或 ISO 14067 等计算产品碳足迹的其他方法有所不同。第 6.1.3 节详细介绍了嵌入式排放的概念和计算方法。

What information do you need to request from the operator of the installation producing goods you import, in order to be able to report? To answer this question, you need to perform the following steps.
为了能够报告，你需要从生产你进口产品的装置的操作员那里获得什么信息？要回答这个问题，你需要执行以下步骤。

Step 1: Define the CBAM goods imported and make sure you understand how they map to each "aggregated goods category" (i.e. an aggregation of CBAM goods with different CN codes, but suitable to be covered by common monitoring rules)
步骤 1: 界定进口的 CBAM 货物，并确保了解这些货物如何映射到每个"综合货物类别"(即具有不同合并名目编码但适合共同监测规则覆盖的 CBAM 货物的综合)

Step 2: Identify all the **parameters you need to request from the operator and to report on**:
第二步: 确定你需要向操作员请求并报告的所有参数:

- **Direct emissions** of the installation: the operator has two options available:
  安装的直接排放: 操作人员有两种选择:

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3 CN (Common Nomenclature) codes are the EU version of the HS (Harmonised System) codes for international trade. CN codes consist usually of 8 digits (the first 6 digits are identical to the HS code). Where Annex I to the CBAM Regulation contains fewer digits, it means that all CN codes starting with those digits are covered.
CN (通用术语)代码是欧盟版本的国际贸易协调制度(协调制度)代码。合并名目编码通常由 8 个数字组成(前 6 个数字与协调制度编码相同)。如果 CBAM 条例的附件一包含较少的数字，这意味着所有以这些数字开头的加拿大国名代码都包含在内。

4 If the EU installation produces its own electricity, it experiences the CO_2 costs immediately.
5 如果欧盟设施生产自己的电力，它立即经历二氧化碳成本。

Indirect emissions have to be reported for *all* CBAM goods during the transitional period, although at this stage only a smaller number of goods is included in Annex II to the CBAM Regulation, i.e. only those will have to cover indirect emissions in the definitive period.
在过渡期间，必须报告所有 CBAM 货物的间接排放量，尽管在现阶段，CBAM 条例附件二所列货物数量较少，即只有那些必须涵盖确定期间间接排放量的货物。

a) The “calculation-based” approach, which uses the **quantities of all fuels and relevant materials**[6] consumed, and corresponding “calculation factors” (in particular the so-called “**emission factor**” based on the carbon content of the fuel or material);
”基于计算的”方法，即使用所有燃料和相关材料的消耗量 6 和相应的”计算因素”(特别是根据燃料或材料的碳含量计算的所谓”排放因素”) ;

b) The “measurement-based” approach, which involves measuring the **concentration of the greenhouse gases** as well as the **flow of the flue gas** for each “emission source” (stack).
”基于测量”的方法，包括测量每个”排放源”(烟囱)的温室气体浓度和烟道气体流量。

Note, however, that **during the introductory period until 31 July 2024 the operator may apply other methods allowed for emissions monitoring in their jurisdiction**, if they lead to a similar emission coverage and accuracy. These other methods may include default values made available and published by the European Commission for the transitional period or any other default values. However, they can be used in the condition that the reporting declarant shall indicate and reference in the CBAM reports the methodology followed for establishing such values. For PFC[7] emissions from primary aluminium production a special methodology based on overvoltage measurements is to be applied. For N_2O emissions from nitric acid production, the measurement-based method is compulsory. In all other cases, the operator may choose which method best fits the situation of their installation.
但请注意，在 2024 年 7 月 31 日之前的引入期内，经营者可适用其管辖范围内允许的其他排放监测方法，如果这些方法导致类似的排放覆盖面和准确性。这些其他方法可能包括由欧盟委员会在过渡期提供和公布的默认值或任何其他默认值。但是，它们可以在以下条件下使用: 报告声明者应在 CBAM 报告中指明并参考建立这些值所遵循的方法。对于一次铝生产中的 pfc7 排放，应采用基于过电压测量的特殊方法。对于硝酸生产的 N2O 排放，基于测量的方法是强制性的。在所有其他情况下，操作员可以选择最适合他们安装情况的方法。

- **Indirect emissions**: These are emissions occurring during the production of the electricity that the installation of your supplier consumed, irrespective of whether this electricity was produced within the installation or imported from outside. You need to report the quantities of **electricity consumed** for each product imported, and multiply it by the relevant emission factor of electricity. For the latter factor, the following options exist:

间接排放: 这些排放发生在电力生产期间，你的供应商的安装消耗，无论这种电力是在安装内生产或从外部进口。你需要报告每个进口产品的电力消耗量，然后乘以相关的电力排放系数。对于后一个因素，存在以下选项:

a) If the electricity comes from the grid, you can use:
如果电力来自电网，你可以使用:

- The default emission factor provided by the European Commission based on IEA[8] data, or
欧盟委员会根据 iea8 数据提供的缺省排放系数，或
- Any other emission factor of the country of origin electricity grid based on publicly available data representing either the average emission factor or the CO_2 emission factor.
根据代表平均排放系数或 co2 排放系数的公开数据确定的起源国电网的任何其他排放系数。

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b) If the operator also produces electricity with the installation (they are an “auto-producer”). In this case the operator needs to monitor the emissions of the power unit or CHP unit[9] in the same way as monitoring other direct emissions of the installation, and **use specific rules to calculate the emission factor from the fuel mix** and taking into account CHP heat production, if applicable.
如果操作员也在装置内生产电力(他们是“汽车生产商”)。在这种情况下，操作人员需要监测发电机组或热电联产机组 9 的排放，就像监测装置的其他直接排放一样，并使用具体规则计算燃料组合的排放系数，并在适用时考虑热电联产机组的热量生产。

c) If the operator receives electricity from a specific installation under a “power purchase agreement”. Provided this power unit monitors its emissions in line with the same rules as applicable for auto-produced electricity and
如果运营商根据“购电协议”从特定装置接收电力。如果这个发电单元按照适用于汽车发电的相同规则来监控其排放量

The term “source stream” is used to cover both, fuels and other input or output materials that have an influence on emissions.
”源流”一词用于涵盖对排放有影响的燃料和其他输入或输出材料。

Perfluorocarbons.
全氟化碳。

International Energy Agency.
国际能源机构。

CHP means Combined Heat and Power, also known as “Cogeneration”.
CHP的意思是热电联产，也称为“热电联产”。

communicates that information to the operator and this is provided to you, you may use the resulting actual emission factor for this electricity.
将这些信息传达给操作员，并提供给你，你可以使用这些电的实际排放系数。

Detailed guidance is found in Section 6.1.4 of this document.
详细的指南见本文件第 6.1.4 节。

- **Precursors (optional)**: The reporting of detailed data on precursors by the operator to you, as the reporting declarant, is optional, as you do not need to report this information separately in the CBAM report. However, it is necessary for the emissions related to the precursor(s) to be included in the data that is reported for the CBAM good, and therefore it is good practise for the precursor data to be provided to facilitate the checking of the reported data.

前体(可选)：作为报告声明者，操作员向您报告前体的详细数据是可选的，因为您不需要在 CBAM 报告中单独报告这些信息。然而，与前体有关的排放量有必要包括在为 CBAM 产品报告的数据中，因此，提供前体数据是一种良好做法，有助于核对所报告的数据。

The concept of embedded emissions includes the addition[10] of embedded emissions of certain materials used in the production process, the so-called precursors. **Which precursors are relevant** to each production process is listed in section 3 of Annex II of the Implementing Regulation and is discussed in Section 5 of this document for each affected sector.
嵌入式排放的概念包括生产过程中使用的某些材料(即所谓的前体)的嵌入式排放。《实施条例》附件二第 3 节列出了与每一生产工艺有关的前体，本文件第 5 节对每一受影响部门进行了讨论。

b) **If the precursor is produced within the same installation as the CBAM good**, the operator needs to include the precursor's embedded emissions when calculating the embedded emissions of the goods.

如果前体与 CBAM 货物在同一装置内生产，经营者在计算货物的嵌入排放量时需要包括前体的嵌入排放量。

c) **If the precursor is purchased** from other installations, the producer of the CBAM good needs to request data from the relevant suppliers of the precursor in the same way as you are asking the for data on the goods that are imported into the EU. The relevant information includes for each precursor, **separately for each installation of its production**:

如果前体是从其他设施购买的，则 CBAM 货物的生产商需要向前体的有关供应商索取数据，方式与你索取进口到欧盟的货物的数据相同。有关资料包括每种前体及其生产的每个装置的相关资料:

- Identification of the installation where it was produced;
生产该产品的装置的识别;
- The specific[11] direct and indirect embedded emissions of the precursor;
前体的具体直接和间接嵌入排放;
- The production route, and additional parameters that the importer needs to report when the final good is imported to the EU under the CBAM. These additional parameters are listed in section 2 of Annex IV of the Implementing Regulation and discussed in Section 5 of this document for each affected sector.
生产路线，以及进口商根据 CBAM 向欧盟进口最终产品时需要报告的其他参数。这些额外的参数列于实施条例附件四第 2 节，并在本文件第 5 节针对每个受影响的部门进行讨论。
- The reporting period applied by the supplier of the precursor.

前体供应商适用的报告期。

- If applicable, information on a carbon price due by the supplier of the precursor in the relevant jurisdiction (see point 5 below).

如果适用，前体供应商在相关管辖区内应支付的碳价格信息(见下文第 5 点)。

d) In both cases, i.e. for purchased or self-produced precursors, the operator need to monitor the **quantity of each precursor used** during the reporting period for each of their production processes.

在这两种情况下，即对于购买或自行生产的前体，经营者都需要监测报告所述期间每一种前体在其每一种生产工艺中使用的数量。

The rules for monitoring precursor-related data are found in section E of Annex III of the Implementing Regulation. More details are given in Section 6.1.5 of this document.

监测前体相关数据的规则见附件 e 部分详情载于本文件第 6.1.5 节。

- Finally, there are some **additional qualifying parameters** that you, as the EU importer will need to report under the CBAM. These depend on the goods

最后，还有一些额外的限定参数，你，作为欧盟进口商将需要在 CBAM 下报告。这取决于商品

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[10] Note the difference between precursors and normal input materials: For the determination of direct emissions it is taken into account that the carbon atoms contained in a material may be oxidised to CO_2 and emitted. However, for *precursors*, additionally the emissions which took place already earlier (during their own production), i.e. the precursor's embedded emissions, need to be added.

注意前体和正常输入材料之间的区别: 在确定直接排放量时，考虑到材料中所含的碳原子可能被氧化成二氧化碳并排放出来。然而，对于前体而言，另外还需要加上(在其自身生产期间)已经发生的排放，即前体的嵌入排放。

[11] Specific (embedded) emissions means emissions related to one tonne of the material under discussion.

特定(嵌入式)排放是指与讨论中的一吨材料有关的排放。

produced. For example, for cements imported, the total clinker content needs to be reported, for mixed fertilizers, the contents of the different forms of nitrogen, etc. The relevant parameters are listed in section 2 of Annex IV of the Implementing Regulation. You need to ensure that operators provide the necessary information on these parameters for their goods.
制作。例如，对于进口水泥，需要报告熟料总含量，对于混合肥料，需要报告不同形式氮的含量等。相关参数列于《实施条例》附件四第 2 节。你需要确保营办商为其货品提供有关这些参数的必要资料。

Step 3: **Is a carbon price due in the jurisdiction where the goods or precursor goods are produced?** To ensure similar treatment between installations in the EU ETS and in other countries, paying a carbon price in the country or sub-national region where a CBAM good, and its precursors, are produced will allow for a reduction in the CBAM obligation in the definitive period from 2026 onwards. There is also a need to report on this during the transitional period of the CBAM (namely until the end of 2025). This reporting of carbon prices during the transitional period is important to inform the European Commission for consideration of any future improvements to the CBAM legislation.
第 3 步: 在生产货物或前体货物的管辖范围内是否应缴纳碳价格？为了确保欧盟排放交易所和其他国家的设施之间的类似待遇，在生产 CBAM 商品及其前体的国家或国家以下地区支付碳价格，将允许从 2026 年起的确定期限内减少 CBAM 义务。在 CBAM 的过渡期内(即到 2025 年底)也有必要报告这一情况。这份关于过渡期间碳价格的报告对于通知欧盟委员会考虑 CBAM 立法的未来改进非常重要。

Note that you need to collect **information for each precursor purchased** if a carbon price applies in its country of origin. If the producer of the precursor does not provide the required information, you must assume the carbon price due for the precursor to be zero.
请注意，如果碳价格适用于起源国，你需要收集每一种前体的购买信息。如果前体的生产者没有提供所需的信息，你必须假设前体的碳价格为零。

The reporting rules of information regarding the carbon price due are found in Article 7 of the Implementing Regulation. Detailed guidance is given in section 6.2.5 of this document.
关于应付碳价格的信息报告规则见《实施条例》第 7 条。详细的指导见本文件第 6.2.5 节。

Step 4: Understand the **reporting period** used by the operator. The default case is the (European) calendar year. However, if the producing installation is situated in a country with a different calendar, or where there are other reasonable arguments for a different period, this may be used, too, if it covers at least three months. Suitable alternative periods include in particular the reporting periods of a carbon pricing scheme or compulsory emissions monitoring scheme in the country of your installation, or the fiscal year used. The main reason for choosing such other periods is that there may be additional scrutiny applied for those purposes, such as stock taking and financial auditing for annual financial accounts, or third-party verification of emissions, which will give a higher level of confidence in the quality of your data when also used for CBAM purposes. Further guidance on reporting periods is given in Section 4.3.4.
第四步: 了解操作员使用的报告周期。默认情况是(欧洲)日历年。但是，如果生产设施位于一个日历不同的国家，或者在不同时期有其他合理的理由，也可以使用，如果它至少涵盖三个月。适当的替代期特别包括在设施所在国或所使用的财政年度的碳定价计划或强制性排放监测计划的报告期。选择其他时期的主要原因是，为了这些目的，可能需要进行额外的审查，例如年度财务账户的盘点和财务审计，或第三方排放量核查，如果也用于 CBAM 目的，这将提高对数据质量的信心。关于报告周期的进一步指导见第 4.3.4 节。

Step 5: **The operator** must **communicate the embedded emissions data to you, the EU importer(s)** who bear(s) the reporting obligation under the CBAM Regulation. As you

may purchase your goods from a multitude of suppliers, there may be a large number of operators from whom you must request this information. In order to perform this communication as efficiently as possible, the European Commission provides a common template that can be used for this purpose.
第五步: 经营者必须将嵌入的排放数据传达给您，即欧盟进口商，后者根据 CBAM 条例承担报告义务。由于你可能会从众多供应商那里购买你的货物，所以你必须向许多运营商索取这些信息。为了尽可能有效地进行这种沟通，欧盟委员会提供了一个可用于此目的的通用模板。

While the use of this template is voluntary, it needs to be highlighted that the use of **a common template greatly simplifies the communication** on both ends. Your suppliers may be established in different countries and may speak different languages. The common template ensures a common reporting format, so that the same type of information can always be found in the same field in the template, and the meaning of each field will also be clear.
虽然这个模板的使用是自愿的，但需要强调的是，使用一个共同的模板极大地简化了双方的沟通。你的供应商可能在不同的国家建立，也可能说不同的语言。通用模板确保了通用的报告格式，这样就可以在模板的相同字段中始终找到相同类型的信息，而且每个字段的含义也会很清楚。

At the end of each reporting period, the operator must **compile the monitored data of the whole reporting period**, determine the attributed emissions of each production process, and divide them by the corresponding “activity level” (i.e. the total tonnes of goods under the related CBAM category produced within the reporting period) in order to get the **specific embedded emissions of the good**. This is the main parameter you need to obtain from the operator, plus the additional qualifying parameters mentioned under steps 2 and 3 above.
在每个报告期结束时，经营者必须汇编整个报告期的监测数据，确定每个生产过程的属性排放量，并将其除以相应的”活动水平”(即在报告期内生产的相关 CBAM 类别下的货物总吨)，以便得到该货物的具体内含排放量。这是你需要从经营者那里获得的主要参数，加上上面步骤 2 和 3 中提到的额外的合格参数。

The template can be found on the European Commission's dedicated website for the CBAM. It has been designed based on the rules set out in Annex IV of the Implementing Regulation on the content of the recommended communication from operators of installations to reporting declarants. More guidance on compiling relevant information for importers and using the template is given in Section 6.3 of this document and directly within the template.
该模板可以在欧盟委员会的 CBAM 专用网站上找到。它是根据《实施条例》附件四所载关于设施经营者向申报人建议的通信内容的规则设计的。有关为进口商编制相关资料及使用模板的更多指引，载于本文件第 6.3 节，并直接载于模板内。

What happens after the transitional period.
过渡期之后会发生什么。

From 2026, the definitive period of the CBAM will apply. That means that from 1 January 2026 onwards, importers will have to bear a "CBAM obligation" in the form of certificates, which you purchase at the average price of EU ETS allowances, for every CBAM good imported into the EU. There will be a phase-in with increasing coverage of embedded emissions by the CBAM obligation from 2026. The full embedded emissions will only be covered from 2034 onwards[12].
由 2026 年起，香港中央银行监管局的最终期限将适用。这意味着从 2026 年 1 月 1 日起，进口商必须为每一件进口到欧盟的 CBAM 商品承担以证书形式出具的"CBAM 义务"。从 2026 年起，CBAM 义务将逐步扩大对嵌入式排放的覆盖范围。从 2034 年开始，全部嵌入式排放量将只涵盖 12。

[12] The detailed calculation formula will be developed and published by the European Commission at a later stage.
详细的计算公式将在稍后阶段由欧盟委员会发展和公布。

4 THE CARBON BORDER ADJUSTMENT MECHANISM
碳边界调整机制

4.1 Introduction to the CBAM
4.1 香港中央银行有限公司简介

The Carbon Border Adjustment Mechanism (CBAM) is an environmental policy instrument designed to support the EU climate ambitions of achieving a net reduction of greenhouse gas (GHG) emissions of at least 55% by 2030 and of reaching climate neutrality by 2050 at the latest.
碳边界调整机制(CBAM)是一项环境政策工具，旨在支持欧盟在气候方面的雄心壮志，即到 2030 年实现温室气体排放量净减少至少 55%，最迟到 2050 年实现气候中和。

The CBAM complements the EU Emission Trading System (EU ETS), which was recently strengthened as part of the EU's "Fit for 55" legislative package. Under the EU ETS, operators of installations producing emission-intensive goods surrender emission allowances for each tonne of CO_2e emissions. Since an (increasing) amount of these allowances are purchased in auctions or on the secondary market, these producers face a 'carbon price'[13] on their GHG emissions. However, producers in many non-EU countries do not have such an obligation, and this competitive advantage puts European products at risk of carbon leakage i.e. a relocation of production to outside of the EU.
CBAM 是对欧盟碳污染减排计划(EU ETS)的补充，该计划最近作为欧盟" Fit for 55"立法一揽子计划的一部分得到加强。在欧盟碳排放交易计划下，排放密集型产品生产设施的经营者交出每吨二氧化碳排放量的排放限额。由于(越来越多的)这些限额是在拍卖或二级市场上购买的，这些生产者的温室气体排放面临"碳价格"13。然而，许多非欧盟国家的生产商没有这种义务，这种竞争优势使欧洲产品面临碳泄漏的风险，即将生产转移到欧盟以外。

In order to mitigate the risk of carbon leakage prior to the CBAM, the relevant industry sectors have been receiving a part of their allowances free of charge ("free allocation") under the EU ETS. With the introduction of the CBAM, free allocation will gradually be phased out as the CBAM is gradually phased in. Instead of alleviating the carbon costs for EU producers, the CBAM ensures that importers of goods from non-EU countries bear similar carbon costs for the "embedded emissions" of the imported goods. This general guiding principle of both EU ETS and CBAM aims to incentivise emissions reductions on an equivalent basis between EU producers and non-EU producers exporting to the EU.
为了减少碳泄漏的风险，在欧盟碳排放交易计划之前，有关工业部门一直根据欧盟碳排放交易计划免费获得其部分免税额("免费分配")。随着 CBAM 逐步实施，免费分配将逐步取消。CBAM 没有减轻欧盟生产商的碳成本，而是确保来自非欧盟国家的商品进口商为进口商品的"嵌入式排放"承担类似的碳成本。欧盟排放交易计划和欧盟排放交易中心的这项一般性指导原则旨在激励欧盟生产者和向欧盟出口的非欧盟生产者在同等基础上减少排放量。

The CBAM does not target countries but the embedded carbon emissions of products imported into the EU for specific sectors that are within the scope of the EU ETS and the most at risk of carbon leakage. These are: cement, iron and steel, aluminium, fertilizers, hydrogen and electricity. It also includes some precursors and some downstream products of the aforementioned sectors (hereinafter referred to as "CBAM goods"). For a complete list of CBAM goods per sector see Section 5 of this document.
CBAM 不针对国家，而是针对欧盟排放交易计划范围内和最有可能发生碳泄漏风险的特定部门进口到欧盟的产品的嵌入式碳排放量。包括: 水泥、钢铁、铝、化肥、

氢气和电力。它还包括上述部门的一些前体和一些下游产品(以下简称“ CBAM 商品”)。每个部门的 CBAM 货物完整清单见本文件第 5 节。

The CBAM will be introduced in phases as follows:
CBAM 将分阶段介绍如下:

Transitional period (1 October 2023 to 31 December 2025):
过渡期(2023 年 10 月 1 日至 2025 年 12 月 31 日) :

Designed as a “learning phase”, during which CBAM importers will report a set of data, including emissions embedded in their goods, *without paying a financial adjustment* for the embedded emissions. However, penalties may be imposed, for example for failing to submit the required *quarterly CBAM reports*.
设计为一个“学习阶段”，在此期间，CBAM 进口商将报告一组数据，包括其货物中嵌入的排放量，而无需为嵌入的排放量支付财务调整。然而，如果没有按要求提交 CBAM 季度报告，可能会受到处罚。

Definitive period (starting on 1 January 2026):
最后期限(由 2026 年 1 月 1 日起) :

- From 2026 to 2033, the embedded emissions for CBAM goods will be gradually covered by the CBAM obligation, as free allocation under the EU ETS is gradually phased out.
  从 2026 年到 2033 年，随着欧盟排放交易计划下的免费分配逐步取消，CBAM 货物的嵌入排放量将逐步纳入 CBAM 义务。

- From 2034, 100% of embedded emissions of the CBAM goods will be covered by CBAM certificates and no free allocation will be given under the EU ETS for these goods.
  从 2034 年起，CBAM 货物的 100% 嵌入排放量将由 CBAM 证书涵盖，这些货物不会在欧盟排放交易计划下免费分配。

[13] More precisely, a price for the CO_2 or other equivalent greenhouse gas emissions.
更准确地说，是二氧化碳或其他相当的温室气体排放的价格。

The CBAM in the definitive period is designed to mirror the emission cost under the EU ETS:
CBAM 在最终期限内是为了反映欧盟 ETS 下的排放成本而设计的:

> EU operators will pay the CO_2 price of their emissions and surrender allowances (EUAs) under the EU ETS; and
> 欧盟经营者将根据欧盟排放交易计划支付其排放和放弃限额(EUAs)的 co2 价格; 以及
>
> EU importers of CBAM goods into the EU will surrender CBAM certificates that closely reflect the situation of the EU ETS, both in terms of MRV rules and of the price of the certificates.
> 进入欧盟的 CBAM 货物的欧盟进口商将交出密切反映欧盟排放交易系统状况的 CBAM 证书，这些证书无论是在 MRV 规则方面还是在证书价格方面都是如此。

The CBAM is designed in compliance with World Trade Organization (WTO) rules and other international obligations of the EU and applied equally to imports from all countries outside the EU.[14]
CBAM 是根据世界贸易组织(世贸组织)规则和欧盟的其他国际义务设计的，同样适用于从欧盟以外所有国家进口的产品

This document only deals with the requirements of the transitional period.
这份文件仅涉及过渡时期的要求。

This period is meant for learning and setting up of the relevant MRV approaches outside the EU, and of institutions and information technology systems within the EU.
这一时期旨在学习和建立欧盟以外的相关监测和报告办法，以及欧盟内部的机构和信息技术系统。

4.2 Definitions and scope of emissions covered in the CBAM
4.2 CBAM 涵盖的排放定义和范围

The textbox below signposts the key sections in the Implementing Regulation defining terms used for the CBAM.
下面的文本框标出了《实施条例》中定义 CBAM 所用术语的关键部分。

Implementing Regulation references:
实施条例参考文献:

The CBAM Regulation (EU) 2023/956, Chapter I Article 3 Definitions and Annex IV Definitions
欧盟《2023/956 香港海关规例》第一章第三条定义及附件四定义

Annex II, Section 1 Definitions.
附件二，第 1 节定义。

A list of abbreviations and definitions used is also provided in annexes in the back of this guidance document.
本指导文件后面的附件还提供了所使用的缩略语和定义清单。

The following terms are frequently used in this guidance document:
本指导文件中经常使用以下术语:

'tonne of CO_2e' means one metric tonne of carbon dioxide ('CO_2'), or an amount of any other greenhouse gas listed in Annex I adjusted to the equivalent global warming potential of CO_2.
"吨二氧化碳"是指一公吨二氧化碳，或经相当于二氧化碳的全球升温潜能值调整的附件一所列任何其他温室气体的数量。

'Direct emissions' means emissions from the production processes of goods, including emissions from the production of heating and cooling consumed during the production processes, regardless of the location of the production of the heating and cooling.
"直接排放量"是指货物生产过程中的排放量，包括生产过程中消耗的加热和冷却过程中的排放量，而不论加热和冷却过程的生产地点。

'Indirect emissions' means emissions from the production of electricity, which is consumed during the production processes of goods, regardless of the location of the production of the consumed electricity.
"间接排放"是指在货物生产过程中消耗的电力生产所产生的排放，不论消耗电力的生产地点在哪里。

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14 The only exception are goods from countries that either apply the EU ETS (currently Iceland, Norway and Liechtenstein) or have an ETS fully linked with the EU ETS (currently Switzerland). Producers in these countries therefore face the same carbon price as in the EU.
唯一的例外是来自申请欧盟排放交易计划(目前是冰岛、挪威和列支敦士登)或拥有与欧盟排放交易计划(目前是瑞士)完全挂钩的排放交易计划的国家的货物。因此，这些国家的生产商面临着与欧盟相同的碳价格。

'Embedded emissions' means emissions released during the production of goods, including the embedded emissions of relevant precursor materials consumed in the production process.
"嵌入式排放"是指在货物生产过程中释放的排放物，包括生产过程中消耗的相关前体材料的嵌入式排放物。

'Relevant precursor material' means a simple or complex good which has embedded emissions not equal zero and which is identified as being within the system boundaries for the calculation of embedded emissions of a complex good.
"相关前体材料"系指嵌入排放量不等于零并被确定在计算复杂物品嵌入排放量的系统范围内的简单或复杂物品。

'Simple goods' means goods produced in a production process requiring exclusively input materials and fuels having zero embedded emissions.
"简单货物"是指在生产过程中生产的货物，只需要零嵌入排放的原料和燃料。

'Complex goods' means goods other than simple goods.
"复杂货物"是指简单货物以外的货物。

'Specific embedded emissions' means the embedded emissions of one tonne of goods, expressed as tonnes of CO_2e emissions per tonne of goods.
"特定嵌入排放量"是指一吨货物的嵌入排放量，以每吨货物的二氧化碳排放吨数表示。

'Specific embedded emissions' means the embedded emissions of one tonne of goods, expressed as tonnes of CO_2e emissions per tonne of goods.
"特定嵌入排放量"是指一吨货物的嵌入排放量，以每吨货物的二氧化碳排放吨数表示。

'**Production process'** means the parts of an installation in which chemical or physical processes are carried out to produce goods under an aggregated goods category defined in Table 1 of Section 2 of Annex II to the Implementing Regulation, and its specified system boundaries regarding inputs, outputs and corresponding emissions.
"生产过程"是指为生产《实施条例》附件二第 2 节表 1 所界定的综合货物类别下的货物而进行化学或物理过程的装置部件，及其关于投入、产出和相应排放量的具体系统界限。

'**Aggregated goods category**' is *implicitly* defined in the Implementing Regulation by listing the relevant aggregated goods categories and all the goods identified by their CN codes in Table 1 of Section 2 of Annex II.
《实施条例》对"综合货物类别"作了隐含定义，在附件二第 2 节表 1 中列出了相关综合货物类别及其合并名目编码所识别的所有货物。

'Production route' means a specific technology used in a production process to produce goods under an aggregated goods category. One production process usually relates to one group of CBAM goods produced (the 'aggregated goods categories'). However, in some case more than one production route exists for producing these goods.
"生产路线"是指在生产过程中使用的特定技术，以生产属于综合货物类别的货物。一个生产过程通常涉及一组生产的 CBAM 商品("综合商品类别")。然而，在某些情况下，生产这些商品的生产路线不止一条。

4.3 Transitional period

4.3 过渡期

A summary of key elements of the transitional period is presented in Table 4-1.
表 4-1 列出了过渡时期关键要素的总结。

Table 4-1 Transitional period – key points
表 4-1 过渡时期——关键点

Duration 持续时间	1 October 2023 to 31 December 2025. 2023 年 10 月 1 日至 2025 年 12 月 31 日。
MRV rules MRV 规则	Implementing Regulation (EU) 2023/1773 《实施规例》(欧盟)2023/1773
Reporting of indirect emissions 间接报告废气排放	Required for all CBAM goods. 所有 CBAM 货物需要。
Default values for reporting of embedded emissions 默认值的报告嵌入排放量	Global values (except electricity). 全局值(电力除外)。 May be used for precursors of complex goods contributing up to 20% of the total for the complex good. 可用于复杂货物的前体占复杂商品总量的 20% 。 Must be used for imports of electricity and for indirect emissions, unless certain criteria are met. 必须用于进口电力和间接排放，除非符合某些标准。

Flexibility regarding 灵活处理 MRV rules MRV 规则	The use of rules from other (non-EU) carbon pricing or 使用其他(非欧盟)碳定价或 reporting schemes are allowed for operators of installations 容许装置营办商实施报告制度 until the end of 2024, if they cover the same emissions and 直到 2024 年底，如果他们涵盖相同的排放和 provide similar accuracy. 提供类似的准确性。 Importers may use other (estimation) methods until 31 July 进口商可以使用其他(估计)方法直到 7 月 31 日 2024.
Frequency of 频率 reporting 报告	Quarterly (importers). 季度(进口商)。
Verification of 核实 reported data 报告的数据	Not required. 不需要。 Operators and importers should aim to report as accurately 运营商和进口商应力求报告的准确性 and completely as possible. 及尽可能完整。 If verification has been undertaken this should be noted in the 如果已经进行了核查，则应在 submission. 文件。
Surrender of CBAM 交出 CBAM certificates 证明书	Not required. 不需要。

4.3.1 Key reporting roles and responsibilities
4.3.1 主要报告角色和职责

The **"reporting declarant"**[15] is the entity which is responsible for the reporting of embedded emissions of imported goods. In principle, the reporting declarant is the "**Importer**". However, in practice there are different options depending on the person lodging the customs declaration. Where different actors are involved in the importation process, it is important to remember that every tonne of imported good is the *responsibility of exactly one reporting declarant*, i.e. that it is neither reported twice nor omitted from reporting.
"报告申报人"15 是负责报告进口货物嵌入排放量的实体。原则上，申报者是「进口商」。然而，在实践中，根据提交报关单的人的不同，有不同的选择。在不同行为者参与进口过程的情况下，重要的是要记住，每吨进口货物只由一个报告人负责，即既不报告两次，也不从报告中省略。

In line with the options provided under the Union Customs Code (UCC[16]), the reporting declarant can be either[17]:
根据《联盟海关守则》(UCC16)的规定，申报人可选择:

> The **importer who lodges a customs declaration** for release for free circulation of goods in its own name and on its own behalf;
> 进口商以自己的名义并代表自己提交货物自由流通的海关放行申报单;

The **person, holding an authorisation** to lodge a customs declaration referred to in Article 182(1) of the UCC, who declares the importation of goods; or
持有《统一商法典》第一百八十二条第(一)款所述提交海关申报授权书的人申报货物进口; 或

The **indirect customs representative**, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of the UCC, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of the CBAM Regulation.
间接海关代表，由根据《联合国海关法》第 18 条任命的间接海关代表提出海关申报，进口商在联盟之外设立，或间接海关代表已同意根据《巴塞尔商业银行条例》第 32 条履行报告义务。

The reporting declarant must provide a 'CBAM report' on a quarterly basis[18], to the European Commission via the **CBAM Transitional Registry**, no later than one month
报告申报人必须每季度通过 CBAM 过渡登记处向欧盟委员会提交一份" CBAM 报告"，不得迟于一个月

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15 The Implementing Regulation uses this term in order to cover both situations, either where an importer or its indirect customs representative are responsible for the CBAM reporting.
《实施条例》使用这一术语是为了涵盖进口商或其间接海关代表负责 CBAM 报告的两种情况。

16 Regulation (EU) No 952/2013, consolidated version: http://data.europa.eu/eli/reg/2013/952/2022-12-12 Article 2(1) of the Implementing Regulation.
16 规例(欧盟)第 952/2013 号，合并本: http://data.europa.EU/eli/reg/2013/952/2022-12-12 实施规例第 2(1)条。

17 Article 35 of the CBAM Regulation
《中央银行条例》第 35 条

after the end of that quarter. This is to report the information listed in section 6.3.2 on the goods imported into the EU during that quarter. Note the specific requirements, including on the date of importation, in case of the so-called "inward processing" customs procedure (see section 4.3.6).
在那个季度结束后。本报告旨在汇报该季度内有关输入欧盟的货物的资料，详见第 6.3.2 节。请注意所谓的"进口加工"海关程序的具体要求，包括进口日期(见第 4.3.6 节)。

Due to the administrative requirements of the CBAM, it is expected that many importers may make use of customs representatives, i.e. importers may delegate their obligations. Where the importer is not established in an EU Member State, the CBAM reporting obligations apply to the indirect customs representative. If an importer established in the EU appoints an indirect customs representative, the reporting obligations can be fulfilled by the indirect customs representative.
由于香港海关的行政规定，预计许多进口商可能会聘用海关代表，即进口商可能会委派他们的责任。如果进口商没有在欧盟成员国成立，CBAM 的报告义务适用于间接海关代表。如果在欧盟建立的进口商指定间接海关代表，间接海关代表可以履行报告义务。

The **operator of an installation** producing CBAM goods outside the EU is the second key role for the functioning of the CBAM. Installation operators are the persons who have direct access to information on the emissions of their installations. They are therefore responsible for **monitoring and reporting the embedded emissions of goods** they have produced and are exporting to the EU.
在欧盟以外生产 CBAM 货物的设施的经营者是 CBAM 运作的第二个关键角色。安装操作员是那些能够直接获取其安装设备排放信息的人。因此，他们负责监测和报告他们生产并出口到欧盟的商品的潜在排放量。

Third-party verifiers will play an important role in the definitive period. However, during the transitional period, verification is a fully voluntary measure which operators of installations may choose as a means to improve their data quality, and to prepare for the requirements of the definitive period.
第三方核查人员将在最终期限内发挥重要作用。然而，在过渡期间，核查是一项完全自愿的措施，设施经营者可以选择这种措施作为提高其数据质量的手段，并为确定期间的要求作准备。

Furthermore, the **competent authority in the EU Member State** where the reporting declarant is established plays an important role. It is in charge of enforcing the certain provisions of the CBAM Regulation, such as reviewing the CBAM reports to ensure that reporting declarants submit complete and correct quarterly CBAM reports, and to impose penalties in line with the Implementing Regulation, if necessary.
此外，设立报告申报人的欧盟成员国的主管当局也发挥着重要作用。它负责执行《中央银行监管条例》的某些规定，例如审查《中央银行监管条例》的报告，以确保申报人提交完整和正确的《中央银行监管条例》季度报告，并在必要时根据《实施条例》实施处罚。

The European Commission (in this document also referred to as "**the Commission**") is responsible for running the CBAM Transitional Registry, assessing the overall implementation of the CBAM during the transitional period by checking the information contained in the quarterly CBAM reports, for further developing the legislation with a view to the definitive period, and for co-ordinating the competent authorities in the EU Member States. Furthermore, the European Commission provides a dedicated website for the CBAM, with further guidance documents, templates for reporting, training material,

and the portal to the CBAM Transitional Registry (which will be further updated to become the CBAM Registry in the definitive period).
欧洲联盟委员会(在本文件中也称为"委员会")负责管理 CBAM 过渡登记处，通过检查 CBAM 季度报告中所载信息，评估 CBAM 在过渡期间的总体执行情况，进一步制定立法，以确定期限，并协调欧盟成员国的主管当局。此外，欧盟委员会还为 CBAM 提供了一个专门的网站，其中包括进一步的指导文件、报告模板、培训材料以及 CBAM 过渡登记处门户(该登记处将进一步更新，在最终期限内成为 CBAM 登记处)。

4.3.2 What needs to be monitored by operators
4.3.2 营办商需要监察的事项

The first element is the monitoring of **direct emissions** of the installation. Whenever an installation produces several different products, the emissions must also be **appropriately attributed to the individual products**.
第一个要素是监控装置的直接排放。每当一个装置生产几种不同的产品，排放量也必须适当地归因于个别产品。

Operators must also monitor and report to the reporting declarant(s) the quantities of specific input materials which themselves have embedded emissions (the so-called "precursors") used in the manufacturing process and determine the **embedded emissions of these precursor materials**. Where operators purchase precursors, they need to obtain data on the embedded emissions of precursor materials used in the production of the CBAM goods from the supplier of these precursors.
经营者还必须监测并向报告申报者报告在制造过程中使用的本身含有排放量的特定输入材料(所谓"前体")的数量，并确定这些前体材料的含有排放量。如果经营者购买前体，他们需要从这些前体的供应商那里获得用于生产 CBAM 货物的前体材料的嵌入排放量的数据。

Indirect emissions released from the generation of the electricity consumed during the production of all CBAM goods must be monitored for the purposes of the CBAM[19] and attributed to the goods produced. Again, emissions embedded in precursors must be included, where relevant.
为了实施 cbam19 的目的，必须监测所有 CBAM 货物生产过程中消耗的发电所释放的间接排放量，并将其归因于生产的货物。同样，在相关的情况下，前体中的排放必须包括在内。

Explanation of how to determine these embedded emissions and to define system boundaries are elaborated upon in the guidance document for operators.
对于如何确定这些嵌入式排放以及如何定义系统边界的解释在运营商指导文件中进行了详细阐述。

Finally, operators must **communicate to the importer(s) the carbon price due for the production of the good within its own jurisdiction, if any**. This includes the carbon price per tonne CO_2e, and the amount of free allocation or any other financial support, compensation or rebate received per tonne of the product relevant for the CBAM. Notably, in case of complex goods, the carbon costs due by the producers of precursor materials should also be taken into account.
最后，经营者必须向进口商通报在其管辖范围内生产该产品应付的碳价格(如果有的话)。这包括每吨 CO2e 的碳价格，以及与 CBAM 相关的每吨产品的免费分配或任何其他财政支持、补偿或回扣的数额。值得注意的是，对于复杂的商品，前体材料生产商应支付的碳成本也应考虑在内。

4.3.3 What needs to be reported by reporting declarants
4.3.3 申报人需要报告的内容

During the transitional period, **importers need to report on a quarterly basis the embedded emissions in goods imported during that quarter of a calendar year**, detailing direct and indirect emissions as well as any carbon price effectively due abroad.
在过渡期间，进口商需要每季度报告一个日历年的这一季度进口货物的嵌入排放量，详细说明直接和间接排放量以及国外实际应付的任何碳价格。

Since the importer only uses emissions data generated elsewhere, **the main task is to ensure the completeness of the imports list and of the other relevant factors** to be reported in the CBAM report.
由于进口商只使用其他地方生成的排放量数据，主要任务是确保进口清单和 CBAM 报告中报告的其他相关因素的完整性。

Simplified!

The following information must be reported by importers in the CBAM report:
进口商必须在 CBAM 报告中报告以下信息:

- The **total quantity of each type of goods**, expressed in megawatt hours (MWh) for electricity and in tonnes for other goods, specified per installation producing the goods in the country of origin;
  每种货物的总数量，以兆瓦小时(电力)和吨(其他货物)表示，按在起源国生产该货物的每个装置列明;

- The actual **total embedded emissions**, expressed in tonnes of CO_2e emissions per MWh of electricity or for other goods in tonnes of CO_2e emissions per tonne of each type of goods;
  实际嵌入排放总量，以每兆瓦时电力的二氧化碳排放吨数或其他货物的二氧化碳排放吨数表示，以每类货物每吨二氧化碳排放吨数表示;

The **total indirect emissions**, including amount of electricity consumed and the applicable emissions factor;
间接排放总量，包括耗电量和适用的排放系数;

The carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account relevant rebates or other forms of compensation.
考虑到相关退税或其他形式的补偿，在进口货物中嵌入排放量的起源国应支付的碳价格。

In order to obtain this information, it is imperative to have a clear procedures in place for monitoring imports. Suggested best practices include:
为了获得这些信息，必须有一个明确的程序来监测进口。建议的最佳实践包括:

If the CN code of the good being imported falls within the list of goods given by Annex I to the CBAM Regulation, the reporting obligation under the CBAM has to be triggered. The most efficient way for importers to handle the CBAM might be to install a tool which generates a list of all imported goods falling under the
如果进口货物的合并名目编码属于《商品生产监督管理条例》附件一所列货物清单的范围，则必须触发《商品生产监督管理条例》规定的报告义务。对于进口商来说，处理 CBAM 最有效的方法可能是安装一个工具，生成一个所有属于 CBAM 范围内的进口货物的清单

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19 During the transitional period, indirect emissions of *all* CBAM goods are to be monitored and reported, including the embedded indirect emissions of precursors. However, in the definitive period, indirect emissions will be included only for certain products (the goods included in Annex II to the CBAM Regulation).
在过渡期间，所有 CBAM 货物的间接排放都要被监测和报告，包括前体的嵌入式间接排放。然而，在确定的时期内，间接排放将只包括某些产品(包括在 CBAM 规则附件二中的货物)。

CBAM. This could, for example, be carried out automatically by book-keeping software.
例如，这可以通过簿记软件自动实现。

The importer could also make the disclosure of information a dedicated clause in the purchase contract with the producer of the goods imported.
进口商还可以在与进口货物生产商签订的采购合同中将信息披露作为一项专门条款。

If the operator uses the simple spreadsheet provided to prepare their CBAM declaration, then it will only require limited efforts by the reporting declarant to complete the report in the CBAM Transitional Registry, provided the list of imported goods is kept up-to-date, and the embedded emissions per tonne of product are known. However, the use of this spreadsheet tool is not mandatory and therefore importers may receive the required data from operators in other formats. It is therefore important that reporting declarants are aware of the parameters to be reported to ensure the necessary data are received from operators. The contents of the CBAM report is set out in Annex I of the Implementing Regulation.
如果经营者使用所提供的简单电子表格编制其 CBAM 声明，则只需报告声明者作出有限的努力，即可在 CBAM 过渡登记处完成报告，条件是进口货物清单不断更新，而且每吨产品的嵌入排放量已知。然而，使用这个电子表格工具并不是强制性的，因此进口商可能会从其他格式的经营者那里收到所需的数据。因此，重要的是报告声明者知道要报告的参数，以确保从操作员那里接收到必要的数据。CBAM 报告的内容载于实施规例的附件 i。

4.3.4 Reporting periods for operators and importers
4.3.4 经营者和进口者的报告期限

The **reporting period** is the reference period for determining embedded emissions.
报告期是厘定嵌入式排放量的参考期。
operators and importers have different reporting periods.
营办商和进口商有不同的报告期。

Installation operators
安装操作员

For operators, the default reporting period is twelve months to allow them to collect representative data that reflects an installation's annual operations.
对于操作员来说，默认的报告期为 12 个月，以便他们能够收集反映装置年度操作的代表性数据。

The twelve-month reporting period may be either a:
12 个月的报告期可以是:

Calendar year – which is the default option for reporting; or alternatively a
日历年——这是报告的默认选项; 或者

Fiscal year – if this can be justified on the basis that the data for a fiscal reporting year is more accurate, or to avoid incurring unreasonable cost; for example, where the financial year end coincides with an annual stock take of fuels and materials.
财政年度——如果有理由认为某一财政报告年度的数据更为准确，或者为了避免产生不合理的费用，例如，财政年度结束时正好是燃料和材料的年度库存。

A period of twelve months is considered representative as this reflects seasonal variations in an installation's operations, as well as any periods of disruption to the process resulting from planned annual shutdowns (e.g. for maintenance) and start-ups. A full year also helps to mitigate any data gaps e.g. by taking meter reads on either side of any missing periodic data points.
12 个月的期限被认为是具有代表性的，因为这反映了装置运行的季节性变化，以及由于计划的年度关闭(例如维修)和启动而造成的进程中断的任何时期。一整年也有助于减少任何数据缺口，例如在任何缺失的周期性数据点的两侧测量仪表读数。

However, operators may also choose an alternative reporting period, of a least three months, if the installation participates in an eligible MRV system and the reporting period coincides with the requirements of that MRV system. For example:
但是，如果安装设备参与合格的可更改报告制度，而且报告期符合该可更改报告制度的要求，经营者也可选择一个替代报告期，至少三个月。例如:

A mandatory carbon pricing scheme (an emission trading system or carbon tax, levy or fee) or GHG reporting scheme with a compliance obligation. In this case that scheme's reporting period may be used, if it covers at least three months; or
强制性碳定价计划(碳排放交易制度或碳排放税、征税或费用)或有遵守义务的温室气体报告计划。在这种情况下，该计划的报告期可以使用，如果它涵盖至少三个月; 或者

Monitoring and reporting for the purpose of another monitoring scheme (e.g. a GHG emission reduction project, which includes verification by an accredited verifier. In this case the reporting period of the applicable MRV rules may be used if it is at least three months.
为另一监测计划(例如温室气体减排项目，其中包括由经认可的核证人进行核实)而进行的监测和报告。在这种情况下，适用的 MRV 规则的报告期可以使用，如果它至少是三个月。

In all the above cases, the direct and indirect embedded emissions of goods should be calculated as the **average of the reporting period** chosen.
在上述所有情况下，货物的直接和间接嵌入排放量均应计算为所选报告期的平均值。

In order to allow representative data to be reported from the start of the transitional period, operators should aim to share a full year of data for 2023 in January 2024, with importers, for the first quarterly report. In order to do this, operators should:
为了使有代表性的数据能够在过渡期开始时报告，经营者应争取在 2024 年 1 月与进口商分享 2023 年全年的数据，作为第一次季度报告。为此，营办商应:

> Collect emissions data and activity data from the start of the transitional period, for as much of 2023 as is available. For the period before actual emissions monitoring starts[20], operators will have to make estimates based on best available data (e.g. by using production protocols, backward calculation based on known correlations between known data and the relevant emissions, etc.).
> 收集从过渡期开始到 2023 年尽可能多的排放数据和活动数据。20. 在实际排放量监测开始之前的这段时期，经营者必须根据最佳可得数据作出估计(例如，使用生产协议，根据已知数据与相关排放量之间的已知相关性进行反向计算等)。
>
> Start to collect data for the last quarter of 2023 in preparation for reporting a full year of data to importers, if possible, as early as possible at the start of January 2024.
> 开始收集 2023 年最后一个季度的数据，如果可能的话，尽早在 2024 年 1 月初向进口商报告全年的数据。

In light of the above, operators should therefore start preparing their monitoring methodology as soon as possible and aim to start actual monitoring as soon as possible after 1 October 2023. They should share their embedded emissions data with importers as soon as this is possible after the end of each quarter.
因此，营办商应尽快开始拟备监测方法，并争取在 2023 年 10 月 1 日后尽快开始实际监测。在每个季度结束后，他们应尽快与进口商分享其嵌入的排放数据。

Importers
进口商

During the transitional period, the reporting period for importers ("reporting declarants") is quarterly, with reports due within one month.
在过渡期内，进口商的申报期为每季度一次，申报期在一个月内到期。

> The first quarterly report is for the period October to December 2023, with the report due to be submitted on the CBAM Transitional Registry by 31 January 2024.
> 第一次季度报告是关于 2023 年 10 月至 12 月期间的，报告将于 2024 年 1 月 31 日之前提交巴哈马医学院过渡登记处。
>
> The last quarterly report will be for the period October to December 2025, with the report due to submitted on the CBAM Transitional Registry by 31 January 2026.
> 最后一份季度报告将于二○二五年十月至十二月提交，报告将于二○二六年一月三十一日或之前在中央银行过渡登记处提交。

The quarterly report should summarise the embedded emissions in goods imported during the previous quarter of the calendar year, splitting out direct and indirect emissions, as well as any carbon price due abroad. For deciding at what date a good was imported, the "**release to the market**" (i.e. the clearance by the customs authorities) is relevant. This is important in particular for goods put under the "**inward processing**" procedure (see section 4.3.6).

季度报告应总结上一季度进口商品的内在排放量，分别列出直接排放量和间接排放量，以及应在国外支付的碳价格。为了确定一件商品的进口日期，“市场释放”(即海关当局的清关)是相关的。这一点尤其重要，尤其是对于在“进口加工”程序下的货物(见第 4.3.6 节)。

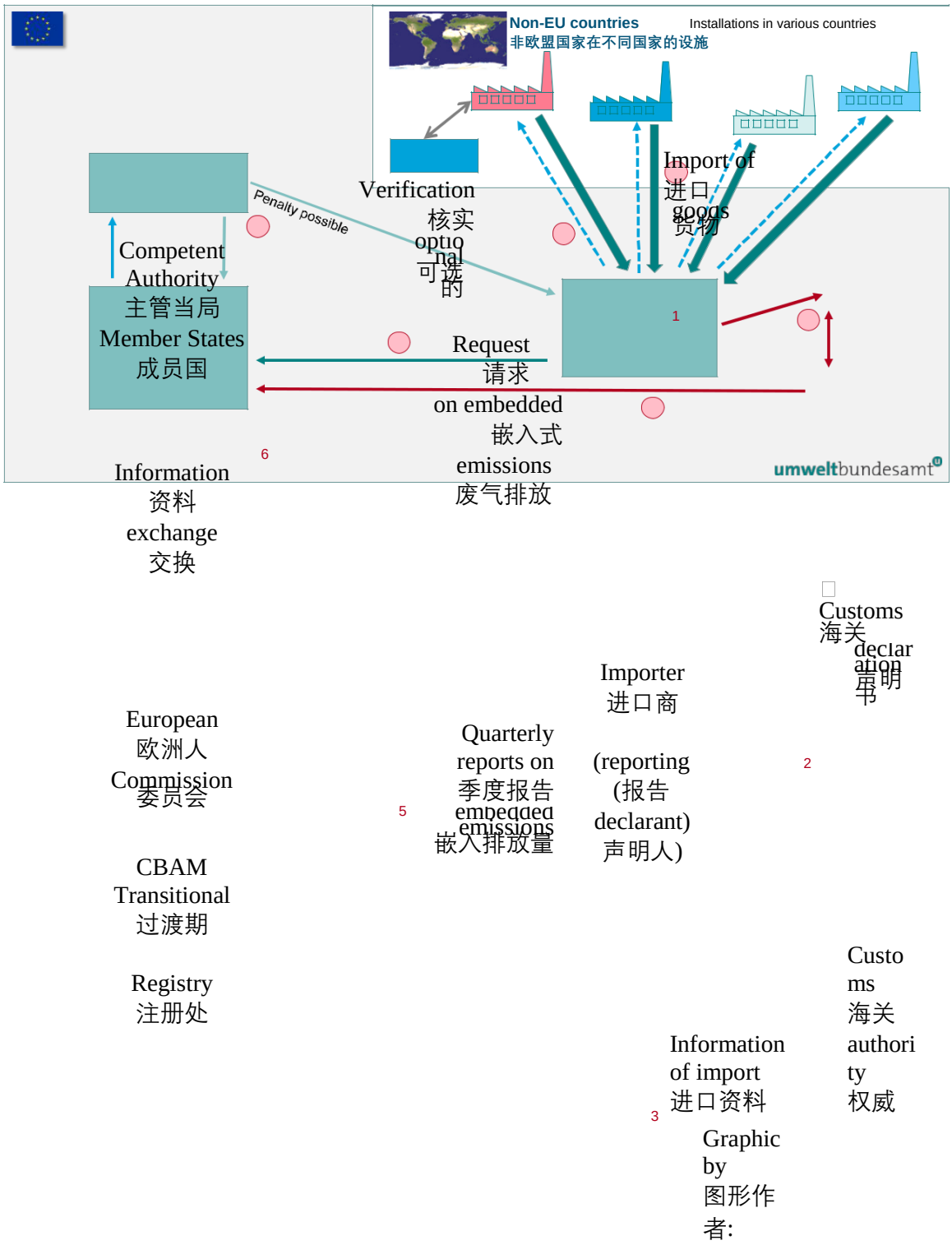
Note that a CBAM report which has already been submitted may still be corrected[21] *until two months after the end of the reporting quarter. This may be the case, for example, when more accurate data on embedded emissions becomes available to the importer after the reporting deadline. Acknowledging the difficulty to set up MRV systems in time, the Implementing Regulation allows a longer period for corrections for the first two quarterly reports, which is until the deadline for the third quarterly report. This means that the reports due by 31 January and 30 April 2024 may be subsequently corrected until 31 July 2024.*
请注意，已经提交的 CBAM 报告在报告季度结束后两个月内仍有可能被更正 21。例如，在报告截止日期之后，进口商可以获得更准确的嵌入式排放数据。《实施条例》承认及时建立监测和报告核实系统的困难，因此，前两份季度报告的更正期限较长，直到第三份季度报告的截止日期为止。这意味着在 2024 年 1 月 31 日和 4 月 30 日之前应交的报告可以随后更正至 2024 年 7 月 31 日。

20 This will be the most frequent case, except where an eligible MRV system is already in place.
这将是最常见的情况，除非符合资格的 MRV 系统已经到位。

21 Article 9 of the Implementing Regulation
实施条例第 9 条

4.3.5 Governance of the CBAM
4.3.5 CBAM 的治理

Figure 4-1: Overview of the reporting responsibilities in the transitional period of the CBAM
图 4-1: CBAM 过渡时期的报告责任概述



For explanation of the numbers (relating to the workflow), please see main text below.
有关数字的解释(与工作流程有关)，请参阅下面的正文。

As shown schematically in Figure 4-1, the governance system and workflows in the transitional period of the CBAM follow the sequential steps below (paragraph numbering follows the red numbers in the figure):

如图 4-1 所示，CBAM 过渡期的治理系统和工作流程遵循以下连续步骤(段落编号遵循图中的红色数字)：

1. The importer (reporting declarant) receives CBAM goods from various installations, possibly from different countries outside the EU.

进口商(报关员)从各种设施接收 CBAM 货物，这些设施可能来自欧盟以外的不同国家。

2. For each import, the importer lodges the usual customs declaration. The customs authority of the relevant EU Member State checks and clears the import, as usual.

对于每一个进口商，进口商提交通常的海关申报。相关欧盟成员国的海关当局像往常一样检查和清理进口货物。

3. The customs authority (or the IT system used) informs the European Commission (using the CBAM Transitional Registry) of this import. This information can then be used to check the completeness and accuracy of quarterly CBAM reports.

海关当局(或所使用的 IT 系统)通知欧盟委员会(使用 CBAM 过渡登记处)这一进口。这些信息可以用来检查 CBAM 季度报告的完整性和准确性。

4. The reporting declarant requests the relevant data on specific embedded emissions of the imported CBAM goods from the operators (in practice, this may involve intermediary traders, who would have to forward the request to the operator of the installation which produced the CBAM goods). The latter reply by sending the requested data, if possible using the template provided for this purpose by the Commission. The data may be voluntarily verified by a third-party verifier.

报告声明人要求经营者提供有关进口 CBAM 货物的特定累积排放量的相关数据(在实践中，这可能涉及中间商，他们必须将要求转交生产 CBAM 货物的设施的经营者)。后者的回复是发送所要求的数据，如可能的话，使用欧盟委员会为此目的提供的模板。数据可以由第三方验证者自愿验证。

5. The reporting declarant is then able to submit the quarterly CBAM report to the CBAM Transitional Registry.

然后，报告声明者可以向 CBAM 过渡登记处提交 CBAM 季度报告。

6. An information exchange between the Commission and the competent authorities in the EU Member States takes place. The Commission informs (based on the customs data), which reporting declarants are expected to submit CBAM reports. Furthermore, the Commission can perform spot checks of actual reports and check their completeness with regards to the customs data. Where irregularities are identified, the Commission informs the competent authority of this. The competent authority will then follow up, usually by getting in contact with the importer and

欧盟委员会和欧盟成员国主管当局之间的信息交流正在进行。欧盟委员会通知(基于海关数据)，哪些申报人需要提交 CBAM 报告。此外，欧盟委员会可以对实际报告进行抽查，并根据海关数据检查报告的完整性。如果发现违规行为，欧盟委员会会通知主管当局。主管当局随后将采取后续行动，通常是与进口商取得联系

requesting rectification of the irregularity, or submission of the missing CBAM report. If the reporting declarant does not correct the mistakes, the competent authority can ultimately impose a (financial) penalty.
要求更正违规事项，或提交遗失的 CBAM 报告。如果申报人没有纠正错误，主管当局可以最终处以罚款。

7. (Not shown in the figure and not required by legislation, but in the own interest of the importer): to avoid similar problems in the future, the importer who received a penalty should inform the operator of the problem(s) identified by the Commission or the competent authority in order to address the issue(s) for future submissions.
(图中没有显示，立法也没有要求，但为了进口商的自身利益)：为了避免今后出现类似问题，受到处罚的进口商应将委员会或主管当局查明的问题通知经营者，以便在今后提交时处理这些问题。

4.3.6 Inward processing
4.3.6 进口加工

The Union Customs Code defines several special procedures. "Inward processing"[22] means that a good is imported into the EU for processing with suspension of import duties and VAT. After the processing operations, the processed products or the original imported goods can then be either re-exported or released for free circulation in the EU. The latter would imply the obligation to pay import duty and taxes, as well as the application of commercial policy measures.
《联盟海关法》规定了若干特别程序。"入境加工"22 意味着进口到欧盟的商品在暂停征收进口关税和增值税的情况下进行加工。在加工程序完成后，加工产品或原来的进口货品便可转口或放行，以便在欧盟内自由流通。后者意味着有义务支付进口关税和税收，以及应用商业政策措施。

This principle is extended to the CBAM, i.e. no obligation for reporting under the CBAM arises in this case. However, if the CBAM good is released to the EU market after inward processing, either as the original good or modified, a CBAM reporting obligation arises.
这一原则也适用于 CBAM，也就是说在这种情况下 CBAM 没有义务进行报告。然而，如果 CBAM 商品在内向加工后，无论是作为原始商品还是作为修改后，被释放到欧盟市场，CBAM 报告义务就产生了。

For goods actually imported after having been put under inward processing, the period under which they must be included in the CBAM report starts on the date of release to the internal market (discharge from the customs procedures). For this reason, in some cases goods may have to be reported under the CBAM although they were put under inward processing before 1 October 2023.
实际进口的货物经内向加工后，必须列入 CBAM 报告的期限从放行到国内市场之日开始(海关手续放行)。基于这个原因，在某些情况下，虽然货物在二○二三年十月一日前已进行内地加工，但仍可能需要在 CBAM 申报。

Article 6 of the Implementing Regulation provides some special reporting requirements for goods released for free circulation after inward processing for the purposes of the quarterly CBAM reports:
《实施条例》第 6 条就进口加工后放行供自由流通的货物提出了一些特殊的申报要求，用于中央银行季度报告:

> If the good was not modified during the inward processing, the quantities of the good and the embedded emissions of those quantities put under inward

processing are to be reported. The report shall also include the country of origin and the installations where the goods where produced, if those are known;
如果货物在内向加工过程中未被修改，则应报告货物的数量以及在内向加工过程中这些数量的内在排放量。报告亦须包括已知的货品的起源国和生产货品的设施;

If the good was modified, the quantities of the original good and the embedded emissions of those quantities put under inward processing are to be reported. The report shall also include the country of origin and the installations where the goods where produced, if those are known;
如果产品被修改，原产品的数量和进行内部加工的数量的内嵌排放量应予以报告。报告还应包括已知的起源国和生产货物的设施;

Where the origin of the good used for inward processing cannot be defined, the embedded emissions shall be calculated on the basis of the weighted average embedded emissions of the totality of the goods placed under the inward processing procedure for the same aggregated good category.
如果无法确定用于内向加工的货物的原产地，嵌入排放量应根据按照内向加工程序处理的同一类货物总量的加权平均数计算。

22 See: https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export-0/what-importation/inward-processing_en
参见: https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export-0/what-import/inward-processing _ en

5 CBAM GOODS AND PRODUCTION ROUTES
CBAM 货物和生产路线

5.1 Foreword to sector specific sections
5.1 部门特定章节前言

The following sections provide an overview of the different production routes for the goods listed in Annex I to the CBAM Regulation for the cement, hydrogen, fertilizers, iron and steel, and aluminium sectors. This section deals with the specification of products covered by the CBAM and the relevant production routes. This is intended to help you, as the reporting declarant, to identify the CBAM goods imported and to understand the basis for the specific embedded emissions for these goods that are reported to you by the producer.
以下各节概述了水泥、氢、化肥、钢铁和铝行业《巴西矿产资源管理条例》附件一所列货物的不同生产路线。这部分涉及 CBAM 所涵盖的产品的规格和相关的生产路线。本文旨在帮助作为申报人的你识别进口的 CBAM 货物，并了解生产商向你报告的这些货物的特定嵌入排放量的依据。

Diagrams used in the following sections.
以下各节中使用的图表。

For the system boundary graphics presented in the sections below, the **following conventions** are applied:
对于下面几节中的系统边界图，应用以下约定:

- Production processes (for which monitoring of the direct emissions would take place) are shown as rectangles; Materials are shown in boxes with rounded corners.

生产过程(将对直接排放进行监测)以矩形显示; 材料以圆角方框显示。

- Optional processes (e.g. CCS/CCU) are shown in blue boxes. In particular, CCS/CCU would not be taken into account for developing default values, but where you, as an operator, uses them, the related emissions or emission savings should be taken into account for determining actual embedded emissions.

可选工艺(例如 CCS/CCU)显示在蓝色框中。特别是，在制定默认值时不会考虑 CCS/CCU，但如果作为经营者使用默认值，则在确定实际嵌入排放量时应考虑相关的排放量或排放节省。

- Materials which are considered to have no embedded emissions are shown in red boxes, materials with embedded emissions (relevant precursor materials and final products, i.e. goods under the CBAM) in green boxes. Simple goods are shown in normal font, complex goods in bold font.

被视为没有嵌入排放物的物料在红色方框内显示，而有嵌入排放物的物料(相关的前体物料及最终产品，即 CBAM 下的货物)则在绿色方框内显示。简单货物以普通字体显示，复杂货物以粗体显示。

- Input materials are presented without trying to be complete. This means that the focus is on materials which are relevant for demonstrating the differences between different production routes. As a consequence, less important input materials and in particular fuels are usually omitted in order to keep graphs simple.

输入材料没有试图完整地呈现。这意味着重点放在与展示不同生产路线之间的差异相关的材料上。因此，不太重要的输入材料，特别是燃料通常被省略，以保持图表简单。

- Note: CCS/CCU processes are indicated in the following Figure 5-1 for the cement value chain as an example. For keeping graphs reasonably simple, this is not shown in other sectors, but equally applicable there.

注: 以水泥价值链为例，CCS/CCU 流程如下图 5-1 所示。为了使图表保持相当简单，这不是在其他部门显示，但同样适用于那里。

Electricity as input is shown only in cases where it is the main “precursor” of the process (i.e. in particular for electric arc furnaces and electrolysis processes).
作为输入的电只有在它是该工艺的主要”前体”的情况下才显示出来(即，特别是在电弧炉和电解工艺中)。

5.2 Identifying CBAM goods
5.2 识别 CBAM 货物

This section explains how goods covered by the CBAM are defined and identified in the Regulation. The textbox below signposts the key sections for the definition and reporting of CBAM goods, relevant for the CBAM transitional period.
本节解释 CBAM 所涵盖的货物如何在规则中定义和识别。下面的文本框标明了 CBAM 货物的定义和报告的关键部分，与 CBAM 过渡期有关。

Implementing Regulation references:
实施条例参考文献:

Annex II, Section 2, Table 1 Mapping of CN codes to Aggregated goods categories.
附件二，第 2 节，表 1 合并名目编码与综合货物类别的映射。

Annex III, Section F Rules for attributing emissions of an installation to goods.
附件三 f 节将设施排放归因于货物的规则。

5.2.1 Product specifications
5.2.1 产品规格

The Combined Nomenclature (CN)[23,24] classification system defines the essential characteristics of goods and is used to identify those sector goods in scope for the CBAM.
综合命名法(CN)23,24 分类系统定义了货物的基本特征，并用于确定 CBAM 范围内的部门货物分类方案。

The CN 'product specification' classification system comprises two parts, firstly a numerical 4, 6 or 8-digit numbering system, reflecting different levels of product disaggregation, and secondly a short text description of each product category giving its essential characteristics. The first 6 digits are identical to the Harmonised System (HS) classification used in international trade and the remaining 2 digits are EU-specific additions.
合并名目"产品规格"分类系统由两部分组成，第一部分为 4、6 或 8 位数字编号系统，反映了不同程度的产品分类方案，第二部分为每个产品类别的简短文本描述，说明其基本特征。前 6 位数字与国际贸易中使用的协调制度(HS)分类相同，其余 2 位数字是欧盟特有的附加数字。

Both parts of the goods' product specification are given in Annex I to the CBAM Regulation, but elsewhere in the text this may also be abridged to the numerical code only, for ease of reference.
货物的产品规格的两个部分都在 CBAM 条例的附件一中给出，但是在案文的其他地方，为了便于参考，也可以仅将其简化为数字代码。

5.2.2 Identifying goods in scope for the CBAM Regulation
5.2.2 确定 CBAM 规定范围内的货物

You, as the reporting declarant, should first establish which imported goods fall under the scope of the CBAM. You should check and compare the full range of goods imported against the product specifications given in Annex I to the CBAM Regulation to establish which goods are within the scope of the CBAM.
你，作为申报人，应首先确定哪些进口货物属于 CBAM 的范围。你应将所有进口货物与《中央银行监管条例》附件 i 所载的产品规格进行比较，以确定哪些货物属于中央银行监管范围。

The following sections provide further information to assist you in this process by listing the relevant CBAM goods for each sector. Relevant precursors are also identified to facilitate your checks of the data that is reported to you by the producers of goods you are importing into the EU. If the operator reports information for precursors that are not identified against the CBAM goods as shown in this guidance document, then it is recommended you seek clarification from the operator on whether this has been reported correctly[25].
以下部分通过列出每个部门的 CBAM 相关产品，为您提供进一步的信息，以帮助您完成此过程。相关的前体也被识别出来，以方便你检查你进口到欧盟的货物的生产商向你报告的数据。如果经营者如本指导文件所示报告了未在 CBAM 货物中查明的前体信息，则建议你寻求经营者澄清是否报告了正确的前体信息 25。

A more detailed explanation of the relevant production processes and system boundaries of the goods is presented in the guidance documents for operators of non-EU installations producing CBAM goods.
对于生产 CBAM 货物的非欧盟设施的经营者，指导文件提供了关于货物的相关生产过程和系统边界的更详细说明。

Boundaries for production processes producing goods
产品生产过程的边界

In order to determine the embedded greenhouse gas emissions of CBAM goods, the boundaries of the production processes producing these goods must be defined by the operator[26]. To do this the operator must identify what material and energy flows that can have an impact on emissions form part of the CBAM production process. Once the system
为了确定 CBAM 产品的温室气体排放量，生产这些产品的生产过程的边界必须由经营者确定。为了做到这一点，经营者必须确定哪些物质和能量流动可以对 CBAM 生产过程中的排放产生影响。一旦系统

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23 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).
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)。

24 For further information on the CN definitions for goods see the Eurostat RAMON database for 2022 at: https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST_NOM_DTL&StrNom=CN_2022
关于货物的氯化萘定义的进一步信息，见欧盟统计局 2022 年 RAMON 数据库: https://ec.europa.eu/Eurostat/RAMON/omenclates/index.cfm? TargetUrl = LST _ nom _ dtl & StrNom = CN _ 2022

25 Note that it is possible for the same goods category to be applicable to both the good produced and for the precursor used to produce that good. This is relevant for iron and steel, aluminium and fertilizer sector goods.
注意，同一货物类别可能既适用于生产的货物，也适用于生产该货物所用的前体。这与钢铁、铝和化肥行业的产品有关。

26 Operator' means any person who operates or controls an installation in a third country
Operator'是指在第三国经营或控制设施的任何人

boundaries for the production process have been defined then the emissions associated with the production of the good can be monitored.
生产过程的边界已经确定，那么与产品生产相关的排放量就可以被监控。

It is also important to clarify what upstream processes (e.g. production of precursor goods) and downstream activities (e.g. rolling or casting, cleaning and coating of steel products) take place on the same installation. This is because different monitoring rules may apply to these activities and separate production process may need to be defined.
同样重要的是澄清在同一装置上进行的上游工序(例如生产前体货物)和下游工序(例如轧制或铸造、清洁和涂覆钢铁产品)。这是因为不同的监控规则可能适用于这些活动和单独的生产过程可能需要定义。

Where an installation produces more than one category of aggregated CBAM good the operator should split the installation into separate production processes so that the emissions from each production process are monitored separately. Ultimately, the embedded emissions attributed to the goods produced by the different production processes should still sum to 100% of the relevant total emissions of the installation.
如果一个设施生产不止一类 CBAM 综合产品，操作人员应将该设施分成不同的生产工序，以便分别监测每个生产工序的排放量。最终，归因于不同生产过程产生的产品的嵌入排放量仍应相当于该装置相关总排放量的 100% 。

5.3 Cement sector
5.3 水泥业

The textbox below signposts sector-specific sections in the Implementing Regulation, relevant for the CBAM transitional period.
下面的文本框标明了实施条例中与 CBAM 过渡期相关的具体部分。

Implementing Regulation references:
实施条例参考文献:

Annex II, Section 2, Table 1 Mapping of CN codes to aggregated goods categories.
附件二，第 2 节，表 1 合并名目编码与综合货物类别的映射。

Annex II, Section 3 Production routes, system boundaries, and relevant precursors, as specified in sub-sections: 3.2 – Calcined Clay, 3.3 – Cement clinker, 3.4 – Cement, 3.5 – Aluminous cement.
附件二，第 3 节生产路线，系统边界和有关前体，如分节所述: 3.2-煅烧粘土，3.3-水泥熟料，3.4-水泥，3.5-铝水泥。

5.3.1 Unit of production and embedded emissions for industry sector
5.3.1 工业部门生产单位和嵌入排放量

The quantity of declared cement goods imported into the EU should be expressed in metric tonnes. You, as a reporting declarant, should report the quantity of CBAM good(s) imported into the EU.
申报进口到欧盟的水泥货物数量应以公吨表示。作为申报人，你应申报输入欧盟的 CBAM 货品数量。

工业部门	水泥
Production unit of goods 货物生产单位	Tonnes (metric), reported separately for each type 公吨(米制)，每一类别分别报告 of CBAM good produced, by the installation or 生产的 CBAM 良好品种，由装置或 production process in the country of origin. 起源国的生产过程。
Associated activities 相关活动	Producing cement clinkers and calcined clays, 生产水泥熟料和煅烧粘土， grinding and blending cement clinker to produce 研磨和混合水泥熟料生产 cement. 水泥。
Relevant greenhouse gas 相关的温室气体 emissions 废气排放	Carbon dioxide (CO2) 二氧化碳(CO2)
Direct Emissions 直接排放	Tonnes (metric) of CO2e 公吨(公吨)二氧化碳
Indirect Emissions 间接排放	Quantity of electricity consumed (MWh), source 耗电量(MWh)，来源 and emissions factor used to calculate the indirect 和排放系数用于计算间接 emissions in tonnes (metric) of CO2 or CO2e. 二氧化碳或二氧化碳 e 吨(公制)排放量。

Industrial sector **工业部门水泥**	Cement
	To be reported separately during transitional *在过渡期间单独报告* *period.* *期间。*
Unit for embedded emissions	Tonnes CO_2e emissions per tonne of good, reported separately for each type of CBAM good, by the installation or production process in the country of origin. **按起源国安装或生产过程分别报告的每吨 CBAM 产品的嵌入排放单位吨 CO2e 排放量。**

The cement sector has to account for both direct emissions and indirect emissions in the transitional period. Indirect emissions are to be reported separately. Emissions should be reported in metric tonnes of CO_2 equivalent (tCO_2e) emissions, per tonne of good output. This figure should be calculated for the specific installation or production process in the country of origin.
水泥部门必须考虑到过渡时期的直接排放量和间接排放量。间接排放量应该单独报告。排放量应以公吨二氧化碳当量(tCO2e)排放量报告，每吨良好产出。这个数字应该根据起源国的具体安装或生产过程来计算。

The following sections identify elements of the production process that should be included for the purposes of monitoring and reporting.
下面的章节列出了生产过程中的一些要素，这些要素应该包括在监控和报告中。

5.3.2 Definition and explanation of goods covered
5.3.2 所涵盖货物的定义和解释

The table below lists the relevant goods in scope for the CBAM transitional period in the cement industry sector. The aggregated goods category in the left hand column defines groups for which joint 'production processes' are to be defined for the purpose of monitoring.
下表列出水泥行业在 CBAM 过渡期内适用的相关货品。左栏的货物类别总和界定了联合"生产过程"的组别，以便进行监控。

Table 5-1: CBAM goods in the cement sector
表 5-1: 水泥行业的 CBAM 货物

Aggregated goods category 货物类别聚合	CN Code CN 代码	Description 描述
Calcined clay 煅烧过的粘土	2507 00 80 25070080	Other kaolinic clays 其他高岭土粘土
Cement clinker 水泥熟料	2523 10 00 25231000	Cement clinkers27 水泥熟料 27
Cement 水泥	2523 21 00 25232100 2523 29 00	White Portland cement, 白色硅酸盐水泥， whether or not artificially 不管是不是人造的 coloured

	25232900 2523 90 00 25239000	有色 Other Portland cement 其他波特兰水泥 Other hydraulic cements 其他液压水泥
Aluminous cement 铝水泥	2523 30 00 25233000	Aluminous cement28 铝水泥 28

Source: The CBAM Regulation, Annex I; Implementing Regulation, Annex II.
资料来源: CBAM 规例(附件一)；实施规例(附件二)。

The aggregated goods categories listed in the table above include both finished cement goods and precursor goods (intermediate products) that are consumed in the production of cement.
上表所列的综合货物类别包括水泥制成品和水泥生产过程中消费的前体货物(中间产品)。

[27] No distinction is made between different types of clinker, i.e. grey and white cement clinker are the same for the purposes of the CBAM.
不同类型的熟料之间没有区别，即灰色和白色水泥熟料是相同的目的的 CBAM。

[28] Also referred to as 'Calcium Aluminate Cement'.
又称"铝酸钙水泥"。

Only input materials listed as relevant precursors to the system boundaries of the production process as specified in the Implementing Regulation are to be considered. Table 5-2 below lists the precursors by aggregated goods category and production route.
只有输入的材料列为相关的前体生产过程的系统边界规定的实施条例将予以考虑。下面的表 5-2 列出了按产品种类和生产路线分类的前体。

Table 5-2: Aggregated goods categories, their production routes and relevant precursors
表 5-2: 综合货物类别、其生产路线和相关前体

Aggregated Goods Category 综合货物类别 Production route 生产路线	Relevant precursors 有关前体
Calcined clay 煅烧过的粘土	None 没有
Cement clinker 水泥熟料	None 没有
Cement 水泥	Cement clinker; calcined clay (if used in the 水泥熟料; 煅烧粘土(如果用于 process).).
Aluminous cement 铝水泥	None 没有

Precursor goods of relevance are 'cement clinker[29]' (CN code 2523 10 00), which includes both white clinker (used to make white cement) and grey clinker, and 'calcined clay' (CN code 2507 00 80), which is a clinker substitute and may be used to modify the properties of the cement produced.
与此相关的前体产品是"水泥熟料 29"(合并名目编号 25231000)，包括白色熟料(用于制造白色水泥)和灰色熟料，以及"煅烧粘土"(合并名目编号 25070080)，这是一种熟料替代品，可用于改变所生产的水泥的性能。

These precursors are defined as simple goods, as the raw material constituents and fuels (both fossil fuels and any alternative fuels) used in their manufacture are themselves considered to have zero embedded emissions.
这些前体被界定为简单货物，因为在其制造过程中使用的原材料成分和燃料(化石燃料和任何替代燃料)本身被视为零嵌入排放。

The finished cement goods listed in Table 5-1 comprise both white Portland cement, grey Portland cement, other hydraulic cements and aluminous cement. These goods are defined as complex goods (with the exception of aluminous cement) as they include the embedded emissions from precursor goods.
表 5-1 中列出的成品水泥包括白色波特兰水泥、灰色波特兰水泥、其他水力水泥和铝质水泥。这些产品被定义为复杂产品(铝水泥除外)，因为它们包括前体产品的内嵌排放物。

Other constituents used in cement manufacture, in particular granulated blast furnace slag, fly ash and natural pozzolana that are used in the manufacture of other hydraulic cement goods (including blended or 'composite' cements) are not considered to have any embedded emissions and are not in scope for the CBAM.

用于制造水泥的其他成分，特别是用于制造其他水泥制品(包括混合或"复合"水泥)的粒状高炉矿渣、粉煤灰和天然火山灰，不被视为有任何内嵌排放物，也不属于硅酸盐水泥协定的范围。

Cement sector goods are produced by a number of different process routes, outlined below.
水泥部门的产品是通过许多不同的工艺路线生产的，概述如下。

5.3.3 Definition and explanation of relevant production processes and routes
5.3.3 相关生产工艺和路线的定义和说明

The system boundaries for precursors and cement goods are distinct and may, under certain conditions, be added together to include all processes directly or indirectly linked
前体和水泥制品的系统边界是不同的，在某些条件下，可以加在一起，包括所有直接或间接相关的工序

[29] No distinction is made between grey and white clinker, the operator should apply the relevant embodied emissions of the relevant clinker precursor used.
对灰色熟料和白色熟料没有区别，操作人员应适用相关的具体排放的相关熟料前体所使用的。

to the production processes for these goods, including input activities to the process and output activities from the process.
这些产品的生产过程，包括输入活动的过程和输出活动的过程。

5.3.3.1 Calcined clay production process
5.3.3.1 煅烧粘土生产过程

Calcined clay may be used as a clinker substitute. Kaolinic clay that is calcined (metakaolin) can be added to cement in place of clinker in varying proportions in order to modify the properties of the cement mixture.
煅烧粘土可以作为熟料替代品。煅烧后的高岭土(偏高岭土)可以以不同的比例代替熟料加入到水泥中，以改善水泥混合物的性能。

Note that the CN code for calcined clay (CN code 2507 00 80) includes other clays too, which are not calcined and so are not subject to the CBAM; in this case the quantities of non-calcined clay imported are still reported, but with zero embedded emissions and without monitoring requirements for the producer.
注意，煅烧粘土的合并名目编号(合并名目编号 25070080)也包括其他未经煅烧的粘土，因此不属于合并名目编号的管辖范围；在这种情况下，仍然报告了进口的未煅烧粘土的数量，但嵌入排放量为零，而且没有对生产者提出监测要求。

There are no relevant precursors for calcined clay.
煅烧粘土没有相关的前体。

5.3.3.2 Cement clinker production process
5.3.3.2 水泥熟料生产过程

Cement clinker is produced in clinker plants (kilns) by the thermal decomposition of calcium carbonate to form calcium oxide, followed by the clinkering process in which the calcium oxide reacts at high temperatures with silica, alumina and ferrous oxide to form a clinker. Grey and white clinkers may be produced depending on the temperature of the process and purity of raw materials.
水泥熟料是熟料厂(窑)通过碳酸钙的热分解生成氧化钙，然后经过氧化钙在高温下与二氧化硅、氧化铝和氧化亚铁反应生成熟料的熟料过程。灰色和白色熟料的生产取决于工艺的温度和原料的纯度。

There are no relevant precursors for cement clinker.
水泥熟料没有相关的前体。

5.3.3.3 Cement production process
5.3.3.3 水泥生产工艺

Cement (apart from aluminous cement) is defined as a complex good as it is produced from relevant precursor cement clinker and possibly calcined clay. Cement clinker is ground and blended with certain other constituents to produce the finished cement product. Depending on the mix of different constituents this may be Portland cement, blended cement (containing a mix of Portland cement and other hydraulic constituents), or other hydraulic cements.
水泥(铝水泥除外)被定义为一种复杂的产品，因为它是由相关的前体水泥熟料和可能的煅烧粘土生产的。水泥熟料是研磨并与某些其他成分混合以生产成品水泥产品。根据不同成分的混合，这可能是波特兰水泥，混合水泥(含有波特兰水泥和其他水力成分的混合物)，或其他水力水泥。

The following Figure 5-1 shows how the cement clinker and cement production processes relate to each other.
下图 5-1 显示了水泥熟料和水泥生产过程是如何相互关联的。

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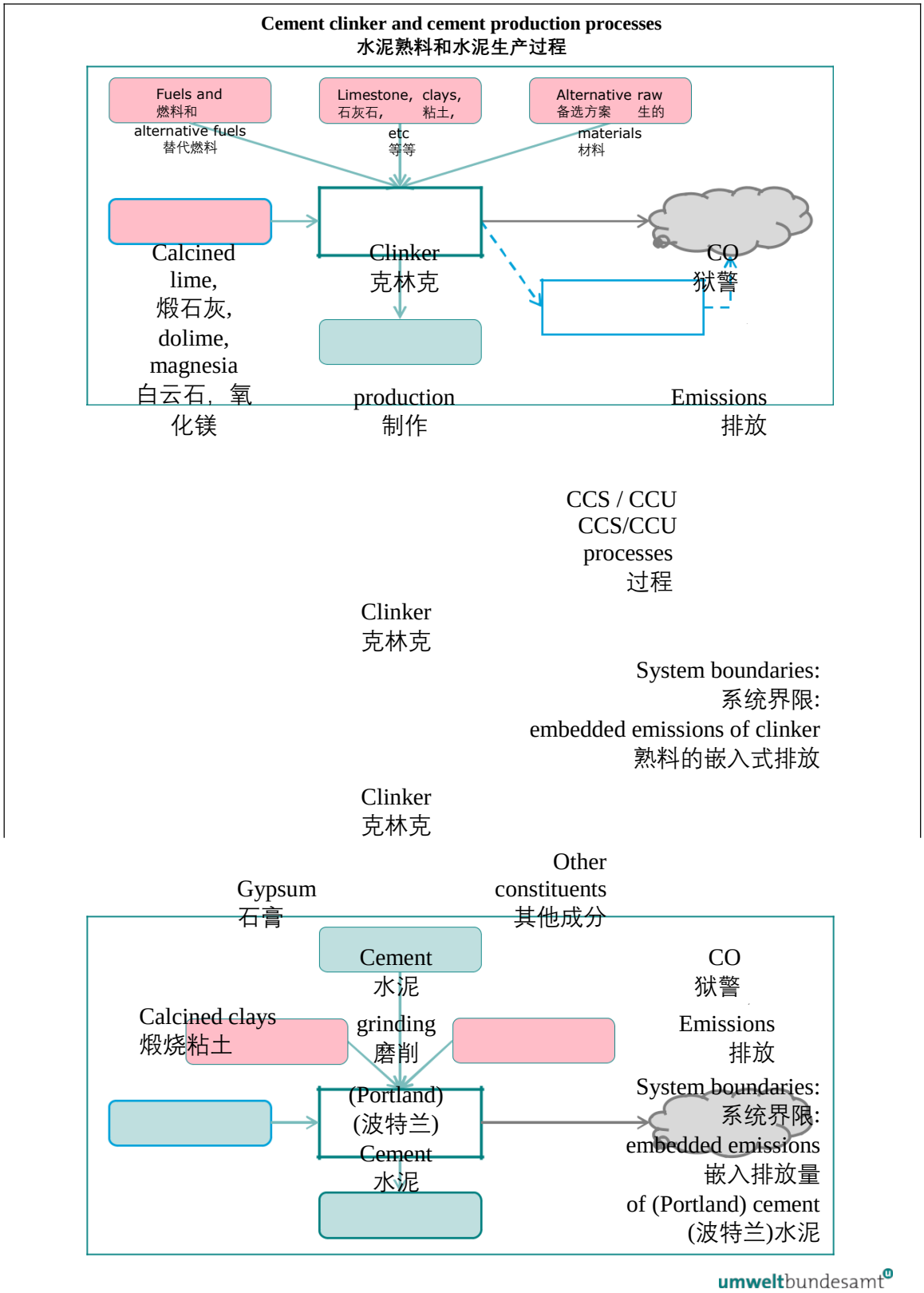
Figure 5-1: System boundaries of cement clinker and cement production processes.
图 5-1: 水泥熟料和水泥生产过程的系统边界。



Direct emissions of the clinker production process result from the combustion of fuels, and from raw materials used in the process such as limestone. Direct emissions may also result from fuels used for drying materials used to make the final cement product. Indirect emissions result from electricity consumed by the processes.

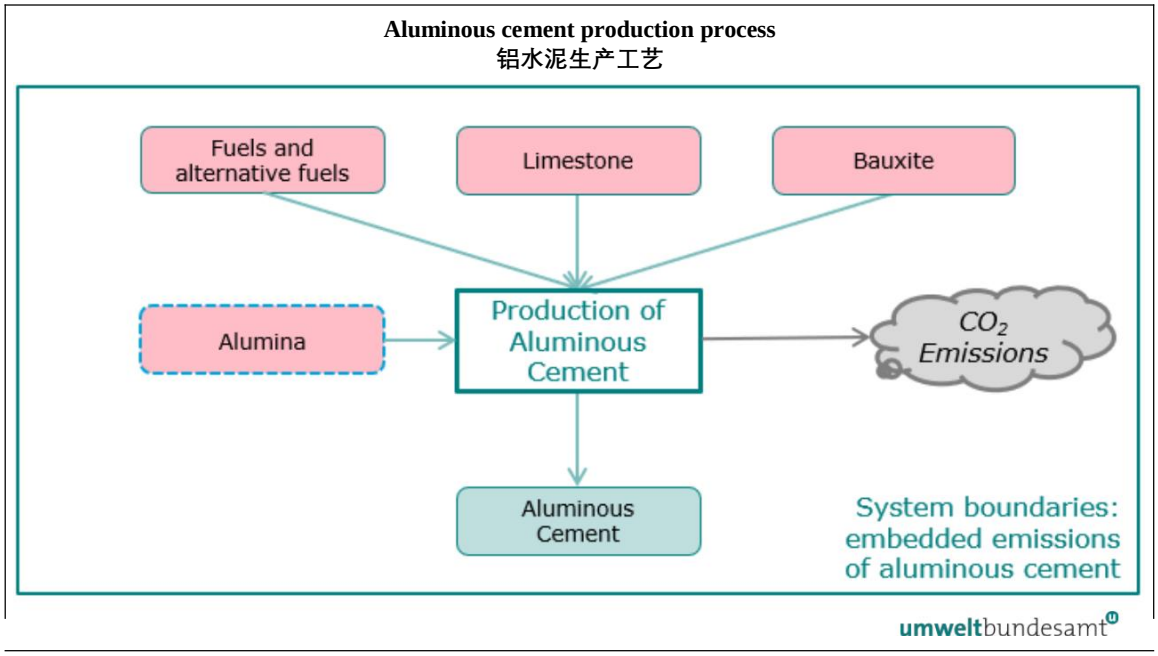
熟料生产过程的直接排放源于燃料的燃烧以及生产过程中使用的原材料，如石灰石。直接排放也可能来自于用于制造最终水泥产品的干燥材料所使用的燃料。间接排放源于生产过程中消耗的电能。

5.3.3.4 Aluminous cement production process
5.3.3.4 铝水泥生产过程

Aluminous cement is regarded as a simple good as it is produced directly from aluminous clinker by a continuous production process, and is ground without the addition of further additives. Any emissions associated with the production of aluminous cement constituents such as alumina (from bauxite) are deemed to be out of scope for the CBAM.
铝水泥被认为是一种简单的产品，因为它是直接由铝水泥熟料通过连续生产过程生产的，并且不加任何进一步的添加剂进行研磨。任何与生产铝水泥成分相关的排放物，如氧化铝(来自铝土矿)，都被认为超出了 CBAM 的范围。

There are no relevant precursors for aluminous cement.
没有相关的铝水泥前体。

Figure 5-2: System boundaries of the aluminous cement production process
图 5-2: 铝水泥生产过程的系统边界



Direct emissions result from the combustion of fossil fuels and alternative fuels and from raw materials such as limestone. Indirect emissions result from electricity consumed by the process.
直接排放源于化石燃料和替代燃料的燃烧以及石灰石等原材料的燃烧。间接排放源于过程中消耗的电力。

5.3.4 Additional reporting parameters
5.3.4 其他报告参数

The following table lists the additional information that should be provided by the operator, along with data on embedded emissions, in their emissions data communication to you the importer.
下表列出了经营者在向进口商发送排放数据通报时应提供的额外信息，以及嵌入排放数据。

Table 5-3: Additional cement sector parameters requested in the CBAM report
表 5-3: CBAM 报告中要求的其他水泥部门参数

Aggregated goods category 综合货物类别	Reporting parameter Reporting 参数
Calcined clay30 煅烧粘土 30	– Whether or not the clay is calcined. —无论粘土是否煅烧。
Cement clinker 水泥熟料	– None. 没有。
Cement 水泥	– Clinker content of cement expressed as percentage. - 水泥熟料含量以百分比表示。

Aluminous cement 铝水泥	– None. 没有。

These additional parameters depend on the goods produced. For example, for cements imported, the total clinker content needs to be reported.
这些额外的参数取决于生产的产品。例如，对于进口水泥，总熟料含量需要报告。

[30] Note that clays falling under CN code 2507 00 80 that are not calcined, are assigned embedded emissions of zero. They are still to be reported, but no additional information from the producer of the clay needs to be obtained.
请注意，属于合并名目编号 25070080 的粘土没有经过煅烧，其嵌入排放量为零。这些数据仍有待报告，但是不需要从粘土生产商那里获得额外的信息。

You will need to report the additional parameters in your CBAM Report when the final good is imported to the EU under the CBAM.
当最终产品根据 CBAM 进口到欧盟时，你需要在 CBAM 报告中报告额外的参数。

Note that clays falling under CN code 2507 00 80 that are not calcined (that are assigned embedded emissions of zero) still to be reported, but no additional information from the producer of the clay needs to be obtained.
请注意，属于合并名目编号 25070080 但未经煅烧的粘土(指定的嵌入排放量为零)仍有待报告，但不需要从粘土生产者那里获得额外信息。

5.4 Chemicals sector – Hydrogen
5.4 化学品部门-氢气

The textbox below signposts sector-specific sections in the Implementing Regulation, relevant for the CBAM transitional period.
下面的文本框标明了实施条例中与 CBAM 过渡期相关的具体部分。

Implementing Regulation references:
实施条例参考文献:

Annex II, Section 2, Table 1 Mapping of CN codes to aggregated goods categories.
附件二，第 2 节，表 1 合并名目编码与综合货物类别的映射。

Annex II, Section 3 Production routes, system boundaries, and relevant precursors, as specified in sub-section: 3.6 – Hydrogen
附件二，第 3 节生产路线、系统边界和相关前体，如第 3.6 节所述: 氢

5.4.1 Unit of production and embedded emissions
5.4.1 生产单位和嵌入排放量

The quantity of hydrogen imported into the EU should be expressed in metric tonnes (as pure hydrogen). As a reporting declarant, you should record the quantity of hydrogen imported into the EU.
进入欧盟的氢气数量应以公吨(纯氢)表示。作为申报人，你应该记录进口到欧盟的氢的数量。

Industrial sector 工业部门	Chemicals – Hydrogen Chemicals-Hydrogen 化学品-氢
Production unit of goods 货物生产单位	Tonnes (metric) pure hydrogen, reported 吨(公制)纯氢，报告 separately by installation or production process 按照安装或生产工艺分别进行 in the country of origin 在起源国
Associated activities 相关活动	Producing hydrogen by steam reforming or 通过蒸汽重整或 partial oxidation of hydrocarbons, water 碳氢化合物的部分氧化，水 electrolysis, Chlor-Alkali electrolysis or

	电解，氯碱电解或 production of sodium chlorate. 氯酸钠的生产。
Relevant greenhouse gases 相关的温室气体	Carbon dioxide (CO2) 二氧化碳(CO2)
Direct Emissions 直接排放	Tonnes (metric) of CO2e 公吨(公吨)二氧化碳
Indirect Emissions 间接排放	Quantity of electricity consumed (MWh), 耗电量(MWh) , source and emissions factor used to calculate 来源和排放系数用于计算 the indirect emissions in Tonnes (metric) of 间接排放量，以吨(公吨)为单位 CO2 or CO2e. 二氧化碳或二氧化碳 e。 To be reported separately during transitional 在过渡期间单独报告 period. 期间。
Unit for embedded emissions 嵌入式排放单元	Tonnes CO2e emissions per tonne of good, 吨每吨商品的二氧化碳排放量, reported separately for each type of good, by 每种类型的货物单独报告 installation in the country of origin 在起源国的设施

33

The hydrogen sector has to account for both direct emissions and indirect emissions in the transitional period. Indirect emissions are to be reported separately[31]. Emissions should be reported in metric tonnes CO_2 equivalent (tCO_2e) emissions per tonne of output. This figure should be calculated for the specific installation or production process in your country of origin.
在过渡时期，氢气部门必须同时考虑直接排放和间接排放。间接排放将单独报告31。排放量应该报告公吨二氧化碳当量(tCO2e)排放量每吨产出。这个数字应该根据你的起源国的具体安装或生产过程来计算。

The following sections identify elements of the production process that should be included for the purposes of monitoring and reporting.
下面的章节列出了生产过程中的一些要素，这些要素应该包括在监控和报告中。

5.4.2 Definition and explanation of sector CBAM goods covered
5.4.2 所涵盖部门 CBAM 货物的定义和解释

The table below lists the relevant goods in scope for the CBAM transitional period in the hydrogen industry sector. The aggregated goods category in the left hand column defines groups for which joint 'production processes' are to be defined for the purpose of monitoring.
下表列出了氢工业部门 CBAM 过渡期的相关产品。左栏中的货物类别总和，界定了为进行监控而界定的联合"生产过程"的组别。

Table 5-4: CBAM goods in the chemicals sector – hydrogen
表 5-4: CBAM 化学品部门的产品-氢

Aggregated goods category 综合货物类别	Product CN Code 产品合并名目代码	Description 描述
Hydrogen 氢气	2804 10 000 280410000	Hydrogen 氢气

Source: The CBAM Regulation, Annex I; Implementing Regulation, Annex II.
资料来源: CBAM 规例(附件一)；实施规例(附件二)。

Hydrogen is defined as simple good as the raw materials and fuels used in its manufacture are considered to have zero embedded emissions.
氢被定义为简单物品，因为在其制造过程中使用的原材料和燃料被认为具有零嵌入排放。

There are **no relevant precursors** for hydrogen. However, hydrogen may itself be a relevant precursor for other processes, where it is separately produced for use as a chemical feedstock to produce ammonia, or to produce pig iron or direct reduced iron (DRI).
氢没有相关的前体。然而，氢本身可能是其他工艺的相关前体，在这些工艺中，氢被单独生产，用作生产氨或生产生铁或直接还原铁的化学原料。

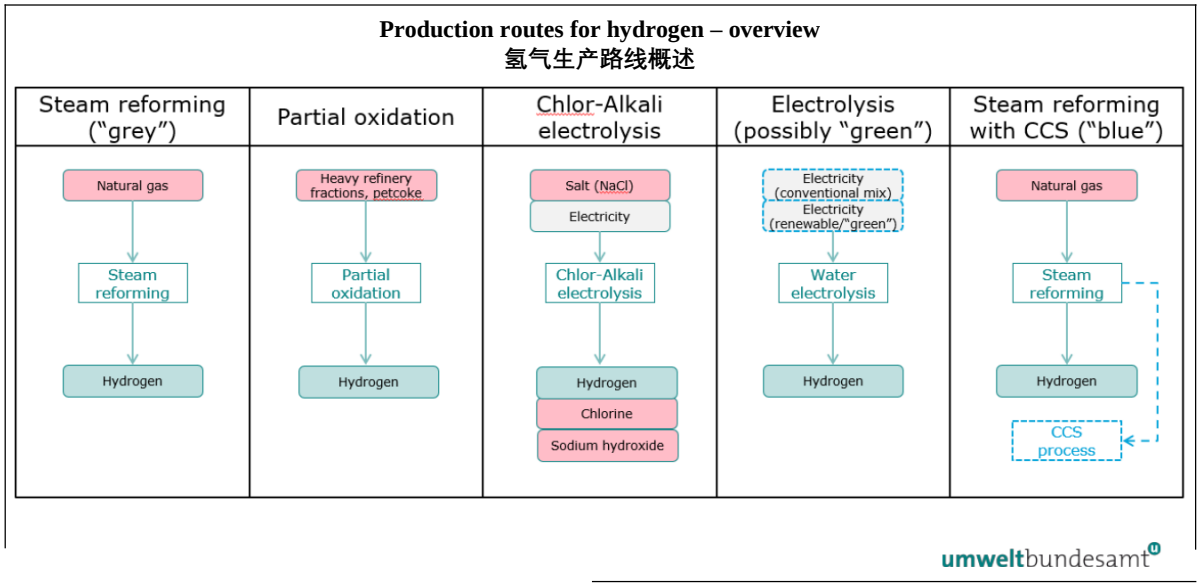
The production of hydrogen is by a number of different process routes, outlined below.
氢的生产是通过一些不同的工艺路线，概述如下。

5.4.3 Definition and explanation of relevant production processes and routes
5.4.3 相关生产过程和路线的定义和解释

Hydrogen can be produced from various feedstocks including plastic wastes, but currently it is derived mostly from fossil fuels. Hydrogen production units are typically integrated into larger industrial processes e.g. as for an installation producing ammonia.
氢可以从包括塑料废料在内的各种原料中生产，但目前氢主要来自化石燃料。氢气生产单元通常集成到较大的工业生产过程中，例如生产氨气的装置。

31 Note that for this sector indirect emissions are only reported during the transitional period (and not during the definitive period).
请注意，对于这一部门，间接排放量仅在过渡期间报告(而不是在确定期间)。

Figure 5-3: System boundaries of different production routes for hydrogen – overview
图 5-3: 不同氢生产路线的系统边界概述



The system boundaries for direct emissions monitoring for hydrogen includes all processes directly or indirectly linked to hydrogen production, and all fuels used in the production of hydrogen.
氢气直接排放监测的系统边界包括与氢气生产直接或间接相关的所有过程，以及氢气生产中使用的所有燃料。

Note that only the production of pure hydrogen or mixtures of hydrogen with nitrogen usable in ammonia production shall be considered. Not covered are the production of synthesis gas or of hydrogen within refineries or organic chemical installations, where the hydrogen is exclusively used within those plants and not used for the production of goods under the CBAM Regulation.
注意，只应考虑纯氢的生产或氨生产中可用的氢与氮的混合物。不包括炼油厂或有机化学设施内的合成气或氢的生产，这些设施内的氢纯粹用于这些工厂，而不是用于生产 CBAM 条例规定的货物。

5.4.3.1 Hydrogen - Steam reforming production route
5.4.3.1 氢-蒸汽重整生产路线

The natural gas feedstock for this process is converted to carbon dioxide and hydrogen through primary and secondary steam reformation. The overall reaction is highly endothermic and process heat is supplied by the combustion of natural gas or other gaseous fuel. Carbon monoxide produced is almost all converted to carbon dioxide by the process.
该工艺的天然气原料通过一、二次蒸汽重整转化为二氧化碳和氢气。整个反应是高度吸热的，过程热量是由天然气或其他气体燃料的燃烧提供的。产生的一氧化碳通过这个过程几乎全部转化为二氧化碳。

The stream of carbon dioxide produced by the steam reforming process is very pure and is separated and captured for further use, e.g. for urea production. A variation on this process is steam reformation with carbon capture and sequestration (CCS).
蒸汽重整过程产生的二氧化碳气流是非常纯净的，被分离并捕获以供进一步使用，例如用于尿素生产。这个过程的一个变化是蒸汽重整与碳捕获和封存(CCS)。

5.4.3.2 Hydrogen - Partial oxidation of hydrocarbons (gasification) production route

5.4.3.2 氢-烃类的部分氧化(气化)生产路线

Hydrogen is produced by the partial oxidation (gasification) of hydrocarbons, typically from heavy feedstocks such as residual heavy oils or coal and even waste plastics. Carbon monoxide produced by the process is almost all converted to carbon dioxide.
氢气是由碳氢化合物的部分氧化(气化)产生的，通常来自重原料，如残余的重油或煤，甚至废塑料。这个过程产生的一氧化碳几乎全部转化为二氧化碳。

Direct emissions for the steam reforming and partial oxidation production routes result from fuel combustion and from the process materials used for flue gas cleaning. The stream of carbon dioxide produced from the process is of high purity and is separated and captured for further use. Indirect emissions result from electricity consumed by the process.
蒸汽重整和部分氧化生产路线的直接排放源于燃料燃烧和用于烟气净化的工艺材料。这个过程产生的二氧化碳气流纯度很高，可以被分离和捕获以供进一步使用。间接排放源于该过程消耗的电能。

5.4.3.3 Hydrogen - Electrolysis of water production route
5.4.3.3 氢气-水电解生产路线

Water electrolysis is a standalone, non-integrated production process that produces a very pure stream of hydrogen gas**.** Direct emissions of carbon dioxide from this process are minimal. Indirect emissions result from electricity consumed by the process. Hydrogen produced by renewable electricity may become relevant in the future.
水电解是一个独立的，非集成的生产过程，产生一个非常纯净的氢气流。这个过程直接排放的二氧化碳很少。间接排放源于该过程消耗的电力。可再生电力产生的氢气可能在未来变得相关。

5.4.3.4 Hydrogen - Chlor-alkali electrolysis (and production of chlorates) production route
5.4.3.4 氢氯碱电解(及生产氯酸盐)生产路线

Hydrogen is produced as a by-product of the electrolysis of brine, alongside the simultaneous production of chlorine and sodium hydroxide. There are three basic chlor-alkali process techniques: mercury cell, diaphragm cell and the membrane cell. All three cell techniques produce hydrogen, which is formed at the cell cathode and which leaves the cell at very high purity. The hydrogen gas produced is cooled, dried and purified to remove water vapour and other impurities including in some cases oxygen, and is then compressed and stored or exported off site.
氢气是盐水电解的副产品，同时产生氯和氢氧化钠。有三种基本的氯碱处理技术:汞电池、隔膜电池和膜电池。所有这三种电池技术都能产生氢气，氢气在电池阴极形成，使电池保持高纯度。产生的氢气经过冷却、干燥和净化以去除水蒸气和其他杂质，有时包括氧气，然后压缩储存或出口到其他地方。

Direct emissions from the Chlor-Alkali production route result from fuel use directly or indirectly linked to the production process and from the process materials used for flue gas cleaning. Indirect emissions result from electricity consumed by the process.
Chlor-Alkali 生产路线的直接排放源于与生产过程直接或间接相关的燃料使用以及用于烟气净化的工艺材料。间接排放源于过程中消耗的电力。

5.4.4 Additional reporting parameters
5.4.4 附加报告参数

The following table lists the additional information that should be provided by the operator, along with data on embedded emissions, in their emissions data communication to you the importer.
下表列出了经营者在向进口商发送排放数据通报时应提供的额外信息，以及嵌入排放数据。

You will need to report the additional parameters in your CBAM Report when the final good is imported to the EU under the CBAM.
当最终产品根据 CBAM 进口到欧盟时，你需要在 CBAM 报告中报告额外的参数。

Table 5-5: Additional chemicals sector parameters covered in the CBAM report
表 5-5: CBAM 报告中涵盖的其他化学品部门参数

Aggregated good 总体来说是好的 category	Reporting requirement in the quarterly report 季度报告中的报告要求

类别	
Hydrogen 氢气	– None - 没有

There is no additional reporting required for hydrogen produced.
生产氢气不需要额外的报告。

5.5 Fertilizers sector
5.5 肥料行业

The textbox below signposts sector-specific sections in the Implementing Regulation, relevant for the CBAM transitional period.
下面的文本框标明了实施条例中与 CBAM 过渡期相关的具体部分。

Implementing Regulation references:
实施条例参考文献:

Annex II Section 2, Table 1 Mapping of CN codes to aggregated goods categories.
附件二第 2 节，表 1. 合并名目编码与综合货物类别的映射。

Annex II, Section 3 Production routes, system boundaries, and relevant precursors, as specified in sub-sections: 3.7 – Ammonia; 3.8 – Nitric acid; 3.9 **附件二，第 3 节生产路线、系统边界和有关前体，如第 3.7 节所述: 3.7-氨; 3.8-硝酸; 3.9**
– Urea; 3.10 – Mixed fertilizers.
- 尿素; 3.10-混合肥料。

5.5.1 Unit of production and embedded emissions
5.5.1 生产单位和嵌入排放量

The quantity of declared nitrogen containing fertilizer sector goods imported into the EU should be expressed in metric tonnes. As a reporting declarant, you should report the quantity of CBAM goods imported into the EU.
进口到欧盟的含氮化肥产品的申报数量应以公吨表示。作为申报人，你应申报进口到欧盟的 CBAM 货物数量。

Industrial sector 工业部门	Fertilizers 化肥
Production unit of goods 货物生产单位	Tonnes (metric)32, reported separately for each 吨(公制)32，每个单独报告 type of sector goods, by installation or 类型的部门货物，通过安装或 production process in the country of origin 在起源国的生产过程
Associated activities 相关活动	Producing chemical precursors for nitrogenous 生产含氮的化学前体 fertilizer production, producing nitrogenous 生产肥料，产生氮 fertilizers by physical mixing or chemical 通过物理混合或化学方法施肥 reaction, and processing into their final form. 反应，并加工成它们的最终形式。
Relevant greenhouse gas 相关的温室气体 emissions 废气排放	Carbon dioxide (CO2) and nitrous oxide (N2O) 二氧化碳和一氧化二氮
Direct Emissions 直接排放	Tonnes (metric) of CO2e 公吨(公吨)二氧化碳
Indirect emissions 间接排放	Quantity of electricity consumed (MWh), 耗电量(MWh) , source and emissions factor used to calculate 来源和排放系数用于计算 the indirect emissions in Tonnes (metric) of 间接排放量，以吨(公吨)为单位 CO2 or CO2e. 二氧化碳或二氧化碳 e。 To be reported separately during transitional 在过渡期间单独报告 period. 期间。
Unit for embedded emissions	Tonnes CO2e emissions per tonne of goods,

嵌入式排放单元	吨每吨货物的二氧化碳排放量， reported separately for each type of goods, by 每种类型的货物分别按 installation in the country of origin. 在起源国的装置。

The fertilizer industry sector has to account for both direct emissions and indirect emissions in the transitional period. Indirect emissions are to be reported separately. Emissions should be reported in metric tonnes CO_2 equivalent (tCO_2e) emissions per tonne of output. This figure should be calculated for the specific installation or production process in the country of origin.
在过渡时期，化肥工业部门必须考虑直接排放和间接排放。间接排放量应该单独报告。排放量应以每吨产出的公吨二氧化碳当量(tCO2e)排放量报告。这个数字应该根据起源国的具体安装或生产过程来计算。

The following sections identify elements of the production process that should be included for the purposes of monitoring and reporting.
下面的章节列出了生产过程中的一些要素，这些要素应该包括在监控和报告中。

[32] For certain goods, the imported quantities need to be converted to standardised tonnes that are subsequently used for calculating the CBAM obligation. For example, for nitric acid, hydrous solutions of ammonia and nitrogen-containing fertilizers, there will be a need to explicitly state the reference concentration / nitrogen content (and form of nitrogen).
对于某些货物，进口数量需要转换成标准吨，然后用于计算 CBAM 义务。例如，对于硝酸、氨水和含氮肥料的含水溶液，需要明确说明参考浓度/氮含量(和氮的形式)。

5.5.2 Definition and explanation of sector CBAM goods covered
5.5.2 所涵盖行业 CBAM 货物的定义和解释

The table below lists the relevant goods in scope for the CBAM transitional period in the fertilizer industry sector. The aggregated goods category in the left hand column defines groups for which joint 'production processes' are to be defined for the purpose of monitoring.
下表列出了化肥行业 CBAM 过渡期的相关产品。左栏的商品类别定义了联合"生产过程"的组别，以便进行监控。

Table 5-6: CBAM goods in the fertilizer sector
表 5-6: 化肥行业的 CBAM 产品

Aggregated goods 综合货物 category 类别	Product CN Code 产品合并名目代码	Description 描述
Nitric acid 硝酸	2808 00 00 28080000	Nitric acid; sulphonitric acids 硝酸; 亚硝酸
Urea 尿素	3102 10 310210	Urea, whether or not in aqueous solution 尿素，不论是否含水溶液
Ammonia 氨水	2814	Ammonia, anhydrous or in aqueous solution 氨，无水或在水溶液
Mixed fertilizers 混合肥料	2834 21 00, 3102, 3105 28342100,3102,3105 - Except 3102 10 (Urea) - 310210(尿素)除外 and 3105 60 00 及 31056000	2834 21 00 – Nitrates of potassium 28342100 硝酸钾 3102 – Mineral or chemical fertilizers, nitrogenous 3102-矿物或化学肥料，含氮 - Except 3102 10 (Urea) - 310210(尿素)除外 3105 – Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus, and potassium; other fertilizers 3105-矿物肥料或化学肥料，含有氮、磷、钾等两到三种肥料元素; 其他肥料 - Except: 3105 60 00 – Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium[33]

除: 31056000- 含有磷和钾两种肥料元素的矿　　物肥料或化学肥料 33

Source: The CBAM Regulation, Annex I; Implementing Regulation, Annex II.
资料来源: CBAM 规例(附件一)；实施规例(附件二)。

The aggregated goods categories listed in the table above include both finished nitrogenous fertilizer goods and relevant chemical precursor goods (intermediate products) that are consumed in the production of nitrogenous fertilizer.
上表所列的综合货物类别既包括成品含氮肥料货物，也包括生产含氮肥料过程中消费的有关化学前体货物(中间产品)。

Only input materials listed as relevant precursors to the system boundaries of the production process as specified in the Implementing Regulation, that are produced for use in chemical fertilizer production, are to be considered[34]. Table 5-7 below lists the possible precursors by aggregated goods category and production route.
只考虑作为《实施条例》规定的生产过程系统边界的相关前体而生产用于化肥生产的输入材料 34。下面的表 5-7 列出了可能的前体按产品种类和生产路线分类。

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33 Only nitrogen (N) containing fertilizers have significant embedded emissions, therefore their precursors are included in the CBAM.
只有含氮肥料具有显著的嵌入排放，因此它们的前体包括在 CBAM 中。

34 Around 80% of all ammonia production is used as a chemical precursor for fertilizer production and circa 97% of nitrogen fertilizers are derived from ammonia.
大约 80% 的氨生产被用作肥料生产的化学前体，大约 97% 的氮肥来源于氨。

Table 5-7: Aggregated goods categories, their production routes and possibly relevant precursors
表 5-7: 综合货物类别，其生产路线和可能相关的前体

Aggregated Goods Category **综合货物类别** ***Production route*** ***生产路线***	**Relevant precursors**
Ammonia 氨水 *Haber Bosch with steam reforming* *Haber Bosch 公司蒸汽重整装置*	Hydrogen, if separately produced for use in the process[35]. 氢气，如果分别生产用于该过程 35。
Haber Bosch with gasification *Haber Bosch 公司气化*	
Nitric Acid 硝酸	Ammonia (as 100% ammonia). 氨(100% 氨)。
Urea 尿素	Ammonia (as 100% ammonia). 氨(100% 氨)。
Mixed fertilizer 混合肥料	If used in the process: ammonia (as 100% ammonia), nitric acid (as 100% nitric acid), urea, mixed fertilizers (in particular salts containing ammonium or nitrate). 如果在工艺中使用: 氨(100% 氨)，硝酸(100% 硝酸)，尿素，混合肥料(特别是含有铵或硝酸盐)。

For the production of mixed fertilizer, not all precursors will apply in every case. Also, mixed fertilizer itself may be used as a precursor for its own category, depending on the final formulation of the mixed fertilizer product required.
对于混合肥料的生产，并不是所有的前体都适用于所有的情况。此外，混合肥料本身可以作为其自身类别的前体，这取决于所需混合肥料产品的最终配方。

The final nitrogenous chemical fertilizer goods produced from the relevant precursors (in bulk in integrated plants) are defined as complex goods as they include the embedded emissions from relevant precursor goods.
由相关前体(在综合工厂中为散装)生产的最终含氮化肥产品被界定为复杂产品，因为它们包括相关前体产品的嵌入排放量。

The production of fertilizer sector goods is by a number of different process routes, outlined below.
化肥部门产品的生产是通过一些不同的工艺路线，概述如下。

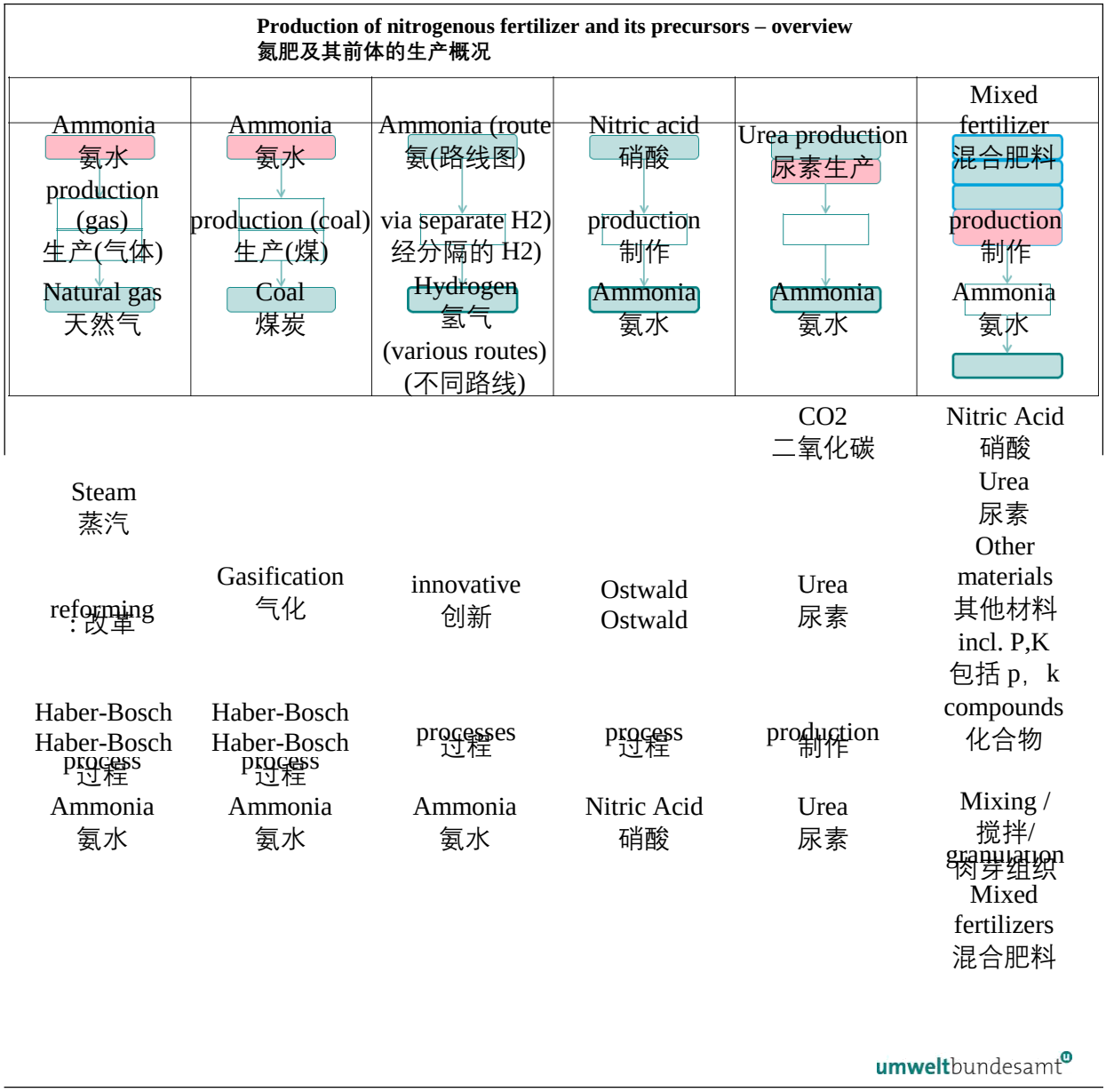
5.5.3 Definition and explanation of relevant production processes and routes
5.5.3 相关生产过程和路线的定义和解释

The system boundaries for chemical precursors and fertilizers are distinct and may, under certain conditions, be added together to include all processes directly or indirectly linked to the production processes for these goods, including input activities to the process, and output activities from the process.
化学前体和化肥的系统边界是不同的，在某些条件下可以加在一起，以包括与这些货物的生产过程直接或间接相关的所有过程，包括该过程的投入活动和该过程的产出活动。

The following *Figure 5-4* provides an overview of the different processes and process routes for the production of nitrogenous fertilizer and its relevant precursors.
下面的图 5-4 概述了氮肥及其相关前体生产的不同过程和工艺路线。

[35] Where hydrogen from other production routes is added to the process, it shall be treated as a precursor with its own embedded emissions.
如果将来自其他生产路线的氢添加到工艺中，则应将其作为具有自身嵌入排放的前体处理。

Figure 5-4: System boundaries and value chain for the production of nitrogenous fertilizer and its precursors – overview
图 5-4: 氮肥及其前体生产的系统边界和价值链概述



Urea is used as a precursor in mixed fertilizer production but may also be used as a convenient fertilizer on its own due to its high nitrogen content.
尿素在混合肥料生产中用作前体，但由于其氮含量高，也可单独作为一种方便的肥料使用。

Mixed fertilizers comprise all kinds of nitrogen (N) containing fertilizers, including ammonium nitrate, calcium ammonium nitrate, ammonium sulphate, ammonium phosphates, urea ammonium nitrate solutions, as well as nitrogen-phosphorus (NP), nitrogen-potassium (NK) and nitrogen-phosphorus-potassium (NPK) fertilizers.
混肥包括硝酸铵、硝酸钙铵、硫酸铵、磷酸铵、硝酸尿素铵溶液等各种含氮肥料，以及氮磷肥、氮钾肥和氮磷钾肥。

5.5.3.1 Ammonia production process
5.5.3.1 氨生产工艺

Ammonia is synthesised from nitrogen and hydrogen via the Haber-Bosch process. Hydrogen for the process is obtained by one of two production routes, by steam reforming natural gas (or biogas), or by partial oxidation (gasification) of heavier hydrocarbons such as coal or heavy fuel oil. With steam reformation natural gas is converted to hydrogen and carbon dioxide (through primary and secondary steam reformation). The overall reaction is highly endothermic and process heat is supplied by the combustion of natural gas or other gaseous fuel. With partial oxidation (gasification) a synthesis gas containing hydrogen is produced, which has to be purified before the it can be used for the next production step. Ammonia is then synthesised from the hydrogen produced by either production route and from nitrogen obtained from the air, at high temperature and pressure in the presence of a catalyst. Any carbon monoxide produced by steam reforming or gasification is almost all converted to carbon dioxide.
氨是通过 Haber-Bosch 工艺由氮和氢合成的。用于该过程的氢气通过两种生产途径之一获得，即通过蒸汽重整天然气(或沼气)，或通过部分氧化(气化)较重的碳氢化合物，如煤或重燃料油。通过蒸汽重整，天然气转化为氢气和二氧化碳(通过一次和二次蒸汽重整)。整个反应是高度吸热的，过程热量是由天然气或其他气体燃料的燃烧提供的。部分氧化(气化)产生含氢的合成气，在用于下一个生产步骤之前必须进行净化。然后，在高温高压下，在催化剂的作用下，由两种生产途径产生的氢气和从空气中获得的氮气合成氨。通过水蒸气重整或气化产生的一氧化碳几乎全部转化为二氧化碳。

If hydrogen that is separately produced (i.e. by a different production process) is used in the process, it is treated as a precursor, with its own embedded direct and indirect emissions.
如果在该过程中使用了分别生产的氢(即通过不同的生产工艺)，则将其作为前体处理，并有其自身的嵌入式直接和间接排放。

Direct emissions for both production routes result from the combustion of fuels, from the use of fuels as a chemical feedstock for the process, or from process materials used for flue gas cleaning. Indirect emissions result from electricity consumed by the process.
这两条生产路线的直接排放源于燃料的燃烧、将燃料用作工艺的化学原料或用于烟气清洁的工艺材料。间接排放源于过程中消耗的电能。

Note that ammonia produced is reported as 100% ammonia, whether in hydrous or anhydrous form.
请注意，氨生产报告为 100% 氨，无论是在水或无水的形式。

Also note that the stream of carbon dioxide from the production of ammonia is of high purity and under certain conditions can be separated, captured and transferred elsewhere for other uses e.g. for urea production.
另请注意，氨生产产生的二氧化碳气流纯度高，在某些条件下可以分离、捕获和转移到其他用途，例如用于尿素生产。

5.5.3.2 Nitric acid (and sulphonitric acids) production process
5.5.3.2 硝酸(和亚硝酸)生产过程

Nitric acid is mostly produced via the oxidation of ammonia by Ostwald process. Ammonia is first oxidised in the presence of a catalyst to form nitrogen oxide, which is then further oxidised to nitrogen dioxide, followed by absorption in water in an absorption tower to form nitric acid. The reaction is exothermic and heat and power may be recovered to the process.
硝酸主要是通过 Ostwald 法氨氧化生产的。氨首先在催化剂存在下氧化形成氮氧化物，然后进一步氧化成二氧化氮，然后在吸收塔中吸收水形成硝酸。反应是放热的，热量和能量可以回收到过程中。

Ammonia (as 100% ammonia) is a relevant precursor, with its own embedded direct and indirect emissions.
氨(100% 氨)是一种相关的前体，有其自身的直接和间接排放。

Direct emissions result from the combustion of fossil fuels, from materials used for flue gas cleaning, and from N_2O emissions from the production process (N_2O emissions from combustion are excluded). Indirect emissions result from electricity consumed by the process.
直接排放源于矿物燃料的燃烧、用于烟道气体清洁的材料以及生产过程中的 N2O 排放(不包括燃烧产生的 N2O 排放)。间接排放源自该过程消耗的电力。

Note that nitric acid produced is reported as 100% nitric acid.
请注意，生产的硝酸被报道为 100% 硝酸。

5.5.3.3 Urea production process
5.5.3.3 尿素生产工艺

Urea is synthesised by reacting ammonia and carbon dioxide together at high pressure, to form ammonium carbamate, which is then dehydrated to form urea.
尿素是由氨和二氧化碳在高压下反应生成氨基甲酸铵，然后脱水生成尿素。

Ammonia (as 100% ammonia) is a relevant precursor, with its own embedded direct and indirect emissions.
氨(100% 氨)是一种相关的前体，有其自身的直接和间接排放。

The ammonia and CO_2 consumed by this production process are usually delivered from other production processes on the same site.
这种生产过程中消耗的氨和二氧化碳通常来自同一地点的其他生产过程。

5.5.3.4 Mixed fertilizers production process
5.5.3.4 混肥生产工艺

A wide range of operations are included in the production of all kinds of nitrogen containing mixed fertilizers (especially ammonium salts and NP, NK and NPK), such as

mixing, neutralisation[36], particle formation (such as by granulation or prilling), irrespective of whether only physical mixing or chemical reactions take place.
生产各种含氮混合肥料(特别是铵盐和 NP、 NK 和 NPK)的操作范围很广，例如混合、中和、颗粒形成(例如造粒或造粒)，不论是否只发生物理混合或化学反应。

Relevant precursors for the manufacture of mixed fertilizer are ammonia (as 100% ammonia), nitric acid (as 100% nitric acid), urea and other mixed fertilizers (in particular salts containing ammonium or nitrate), if used in the process.
制造混合肥料的有关前体是氨(如 100% 氨)、硝酸(如 100% 硝酸)、尿素和其他混合肥料(特别是含有铵或硝酸盐的盐)，如果在过程中使用的话。

Direct emissions result from the combustion of fossil fuels used in the process (such as for driers, for heating input materials) or from process materials used for flue gas cleaning. Indirect emissions result from electricity consumed by the process.
直接排放源于燃烧过程中使用的矿物燃料(如干燥器、加热输入材料)或用于烟气净化的过程材料。间接排放源于过程中消耗的电力。

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36 Nitrogen containing chemical fertilizers are produced by the neutralisation of an acid with ammonia to form the corresponding ammonium salt. Fertilizers produced in this way include ammonium nitrate, calcium ammonium nitrate, ammonium sulphate, ammonium phosphates, urea ammonium nitrate.
含氮的化学肥料是通过酸与氨的中和作用生成相应的铵盐。这种方法生产的肥料包括硝酸铵、硝酸钙铵、硝酸铵、硫酸铵、磷酸铵、硝酸脲。

5.5.4 Additional reporting parameters
5.5.4 其他报告参数

The following table lists the additional information that should be provided by the operator, along with data on embedded emissions, in their emissions data communication to you the importer.
下表列出了经营者在向进口商发送排放数据通报时应提供的额外信息，以及嵌入排放数据。

Table 5-8: Additional fertilizer sector parameters covered in the CBAM report
表 5-8: CBAM 报告所涵盖的其他化肥部门参数

Aggregated good category 合计很好类别	Reporting requirement in the quarterly report 季度报告中的报告要求
Ammonia37 氨 37	– Concentration, if hydrous solution. - 浓度，如果含水溶液。
Nitric acid38 硝酸 38	Concentration (mass %). – 浓度(质量%)。
Urea 尿素	Purity (mass % urea contained, % N contained). - 纯度(尿素质量百分比，氮含量百分比)。
Mixed fertilizers39,40 混合肥料 39,40	Content of different forms of nitrogen in mixed fertilizer: 混合肥料中不同形态氮的含量: - Content of N as ammonium (NH_4^+); - 铵态氮含量(NH4 +) ; - Content of N as nitrate (NO_3^-); - 硝酸盐中氮的含量(NO3 -) ; - Content of N as Urea; - n 的含量为尿素; - Content of N in other (organic) forms. - 其他(有机)形态的氮含量。

These additional parameters should be reported where relevant for the goods produced. You will need to report the additional parameters in your CBAM Report when the final good is imported to the EU under the CBAM.
这些额外的参数应该在与生产的产品相关的地方报告。当最终产品根据 CBAM 进口到欧盟时，你需要在 CBAM 报告中报告额外的参数。

5.6 Iron and Steel sector
5.6 钢铁业

The textbox below signposts sector-specific sections in the Implementing Regulation, relevant for the CBAM transitional period.
下面的文本框标明了实施条例中与 CBAM 过渡期相关的具体部分。

Implementing Regulation references:
实施条例参考文献:

Annex II, Section 2, Table 1 Mapping of CN codes to aggregated goods categories.
附件二，第 2 节，表 1 合并名目编码与综合货物类别的映射。

[37] Both hydrous and anhydrous ammonia shall be reported jointly as 100% ammonia.
[37]

[38] Amounts of nitric acid produced shall be monitored and reported as 100% nitric acid
[38]
含水氨和无水氨应以 100% 氨联合报告。生产的硝酸的数量应该被监控并且报告为 100% 的硝酸

[39] The amounts of different nitrogen compounds contained in the final product should be recorded in accordance with Regulation (EU) 2019/1009 laying down rules on the making available on the market of EU fertilizing products
最终产品中含有的各种氮化合物的数量应按照规定欧盟 2019/1009 条例记录，该条例规定了在欧盟化肥产品市场上销售的规则

[40] Regulation (EU) 2019/1009 of the European Parliament and of the Council laying down rules on the making available on the market of EU fertilizing products.
欧洲议会和欧洲理事会第 2019/1009 号条例，其中规定了在欧盟化肥产品市场上销售的规则。
See: http://data.europa.eu/eli/reg/2019/1009/2023-03-16
参见: http://data.europa.eu/eli/reg/2019/1009/2023-03-16

Annex II, Section 3 Production routes, system boundaries, and relevant precursors, as specified in sub-section: 3.11 – Sintered ore; 3.12 – Ferro-manganese, Ferro-chromium, Ferro-nickel; 3.13 – Pig iron; 3.14 – DRI; 3.15 – Crude steel; 3.16 – Iron or steel products.
附件二，第 3 节生产路线、系统边界和有关前体，如第 3 节所述: 3.11-烧结矿; 3.12-锰铁、铬铁、镍铁; 3.13-生铁; 3.14-直接还原铁; 3.15-粗钢; 3.16-铁或钢制品。

5.6.1 Unit of production and embedded emissions
5.6.1 生产单位和嵌入排放量

The quantity of declared iron and steel sector good imported into the EU should be expressed in metric tonnes. As a reporting declarant, you should report the quantity of CBAM goods imported into the EU.
申报进口到欧盟的钢铁产品数量应以公吨表示。作为申报人，你应申报进口到欧盟的 CBAM 货物的数量。

Industrial sector 工业部门	Iron and steel 钢铁
Production unit of goods 货物生产单位	Tonnes (metric), reported separately for each 吨(公制)，每吨分别报告 type of sector goods, by installation or 类型的部门货物，通过安装或 production process in the country of origin 在起源国的生产过程
Associated activities 相关活动	Producing, melting or refining iron or steel or 生产、熔炼或精炼钢铁或钢铁 ferrous alloys; manufacture of semi-finished 黑色合金. 半成品的制造 and basic steel products. 和基础钢制品。
Relevant greenhouse gas 相关的温室气体	Carbon dioxide (CO2) 二氧化碳(CO2)
Direct Emissions 直接排放	Tonnes (metric) of CO2e 公吨(公吨)二氧化碳
Indirect Emissions 间接排放	Quantity of electricity consumed (MWh), 耗电量(MWh)， source and emissions factor used to calculate 来源和排放系数用于计算 the indirect emissions in Tonnes (metric) of 间接排放量，以吨(公吨)为单位 CO2 or CO2e. 二氧化碳或二氧化碳 e。 To be reported separately during transitional 在过渡期间单独报告 period. 期间。
Unit for embedded emissions 嵌入式排放单元	Tonnes CO2e emissions per tonne of goods, 吨每吨货物的二氧化碳排放量， reported separately for each type of goods, by 每种类型的货物分别按 installation in the country of origin 在起源国的设施

The iron and steel sector has to account for both direct emissions and indirect emissions in the transitional period. Indirect emissions are to be reported separately[41]. Emissions should be reported in metric tonnes CO_2 equivalent (tCO_2e) emissions per tonne of output. This figure should be calculated for the specific installation or production process in the country of origin.
钢铁行业必须考虑过渡时期的直接排放和间接排放。间接排放量将单独报告 41。排放量应以公吨二氧化碳当量(tCO2e)每吨产出排放量报告。这个数字应该根据起源国的具体安装或生产过程来计算。

The following sections identify elements of the production process that should be included for the purposes of monitoring and reporting.
下面的章节列出了生产过程中的一些要素，这些要素应该包括在监控和报告中。

5.6.2 Definition and explanation of sector CBAM goods covered
5.6.2 所涵盖部门 CBAM 货物的定义和解释

The table below lists the relevant goods in scope for the CBAM transitional period in the iron and steel industry sector. The aggregated goods category in the left hand column
下表列出了 CBAM 过渡时期钢铁行业的相关产品。左栏所列货品类别总和

41 Note that for this sector indirect emissions are only reported during the transitional period (and not during the definitive period).
请注意，对于这一部门，间接排放量仅在过渡期间报告(而不是在确定期间)。

defines groups for which joint ‘production processes’ are to be defined for the purpose of monitoring.
定义了为监控目的而定义的联合“生产过程”的组。

Table 5-9: CBAM goods in the iron and steel sector
表 5-9: CBAM 钢铁部门的货物

Aggregated goods category 综合货物类别	Product CN Code 产品名称密码	Description 描述
Sintered Ore42 烧结矿 42	2601 12 00 26011200	Agglomerated iron ores and concentrates, other than roasted iron pyrites 凝块铁矿石和铁精矿，除了烧制的黄铁矿以外
Pig iron 生铁	7201	Pig iron and spiegeleisen43 in pigs, blocks or other primary forms 猪用生铁和 spiegelisen43 或其他主要形式
	7205[44]	Some products under 7205 (Granules and powders, of pig iron, spiegeleisen, iron, or steel) may be covered here 7205 以下的一些产品(颗粒和生铁、铁粉、铁粉或铁粉钢)可能包括在这里
Ferro-alloy: FeMn 铁合金: FeMn	7202 1 72021	Ferro-manganese (FeMn) 锰铁(FeMn)
Ferro-alloy: FeCr 铁合金: FeCr	7202 4 72024	Ferro-chromium (FeCr) 铬铁(FeCr)
Ferro-alloy: FeNi 铁合金: 菲尼	7202 6 72026	Ferro-nickel (FeNi) 镍铁(FeNi)
DRI DRI	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products 直接获得的有色金属产品减少铁矿石和其他海绵状物质黑色金属制品
Crude steel 粗钢	7206, 7207, 72067207, 7218 and 7224 7218 和 7224	7206 – Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203) 7206-钢锭中的铁和非合金钢或其他主要形式(不包括铁品目 7203) 7207 – Semi-finished products of iron or non-alloy steel 7207-半成品铁或非合金钢 7218 – Stainless steel in ingots or other primary forms; semi-finished products of 7218-铸锭或其他不锈钢初级形状; 半成品

		stainless steel 不锈钢 7224 – Other alloy steel in ingots or other 其他铸锭或其他合金钢 primary forms; semi-finished products of 初级形状; 半成品 other alloy steel 其他合金钢
Iron or steel Iron or steel 铁或钢 products45 产品 45	Includes: 7205, 包括: 7205, 7208-7217, 7208-7217, 7219-7223, 7219-7223, 7225-7229, 7225-7229, 7301-7311, 7301-7311, 7318 and 7326 7318 和 7326	7205 – Granules and powders, of pig iron, 生铁颗粒和粉末, spiegeleisen, iron or steel (if not covered 钢或铁(如果没有覆盖) under category pig iron) 生铁类) 7208 – Flat-rolled products of iron or non- 7208一铁或非铁制扁轧制品 alloy steel, of a width of 600 mm or more, 合金钢，宽度 600 毫米或 600 毫米以上, hot-rolled, not clad, plated or coated 热轧，未包覆，镀或包覆

42 This aggregated goods category includes all kinds of iron ore pellet production (for sale of pellets as well as for direct use in the same installation) and sinter production.
这一综合货物类别包括所有种类的铁矿石球团生产(出售球团以及在同一装置中直接使用)和烧结生产。

43 Pig iron containing alloy ferro-manganese.
含锰铁合金的生铁。

44 Only some products of this CN code will qualify as “pig iron”, while other goods of this code are classified as “iron or steel products”
只有本合并名目编码的部分产品具有”生铁”资格，而本编码的其他产品则被归类为”钢铁产品”

45 This aggregated goods category includes semi-finished and finished products.
这一总体货物类别包括半成品和成品。

Aggregated goods 综合货物 category 类别	Product CN 产品名称 Code 密码	Description 描述
		– Flat-rolled products of iron or non- 7209 一铁或非铁制扁轧制品 alloy steel, of a width of 600 mm or more, 合金钢，宽度 600 毫米或 600 毫米以上， cold-rolled (cold-reduced), not clad, plated 冷轧(冷轧)，非包覆，电镀 or coated 或者涂层
		– Flat-rolled products of iron or non- 7210 一铁或非铁制扁轧制品 alloy steel, of a width of 600 mm or more, 合金钢，宽度 600 毫米或 600 毫米以上， clad, plated or coated 镀层、镀层或镀层
		– Flat-rolled products of iron or non- 7211 一铁或非铁制扁轧制品 alloy steel, of a width of less than 600 mm, 合金钢，宽度小于 600 毫米， not clad, plated or coated 没有包覆、镀或涂覆
		– Flat-rolled products of iron or non- 7212 一铁或非铁制扁轧制品 alloy steel, of a width of less than 600 mm, 合金钢，宽度小于 600 毫米， clad, plated or coated 镀层、镀层或镀层
		– Bars and rods, hot-rolled, in 7213 - 热轧棒材和棒材 irregularly wound coils, of iron or non- 不规则缠绕的线圈，铁或非铁制 alloy steel 合金钢
		– Other bars and rods of iron or non- 7214 一其他铁棒或非铁棒 alloy steel, not further worked than forged, 合金钢，锻造后未进一步加工， hot-rolled, hot-drawn or hot-extruded, but 热轧，热拉或热挤压，但 including those twisted after rolling 包括那些在滚动后扭曲的
		– Other bars and rods of iron or non- 7215 一其他铁棒或非铁棒 alloy steel 合金钢
		7216 – Angles, shapes and sections of iron 7216-铁的角度、形状和截面 or non-alloy steel 或非合金钢
		7217 – Wire of iron or non-alloy steel

7217-铁或非合金钢丝

7219 – Flat-rolled products of stainless
7219- 不锈钢扁轧制品
steel, of a width of 600 mm or more
钢，宽度 600 毫米或更大

7220 – Flat-rolled products of stainless
7220- 不锈钢扁轧制品
steel, of a width of less than 600 mm
钢，宽度小于 600 毫米

7221 – Bars and rods, hot-rolled, in
7221- 热轧棒材及棒材
irregularly wound coils, of stainless steel
不规则缠绕线圈，不锈钢制

7222 – Other bars and rods of stainless
7222- 其他不锈钢棒材
steel; angles, shapes and sections of
钢材; 角度、形状和截面
stainless steel
不锈钢

7223 – Wire of stainless steel
7223- 不锈钢丝

7225 – Flat-rolled products of other alloy
7225- 其他合金扁轧制品
steel, of a width of 600 mm or more
钢，宽度 600 毫米或更大

7226 – Flat-rolled products of other alloy
7226- 其他合金扁轧制品
steel, of a width of less than 600 mm
钢，宽度小于 600 毫米

7227 – Bars and rods, hot-rolled, in
7227 热轧棒材
irregularly wound coils, of other alloy steel
其他合金钢制不规则缠绕线圈

Aggregated goods 综合货物 category 类别	Product CN 产品名称 Code 密码	Description 描述
		– Other bars and rods of other alloy 7228 - 其他合金棒材 steel; angles, shapes and sections, of other 其他钢材; 角度、形状和截面 alloy steel; hollow drill bars and rods, of 合金钢. 空心钻杆 alloy or non-alloy steel 合金或非合金钢 – Wire of other alloy steel 7229 - 其他合金钢丝 – Sheet piling of iron or steel, 7301 钢或铁的薄板堆放, whether or not drilled, punched or made 不论是否钻孔、冲孔或制造 from assembled elements; welded angles, 焊接角度, shapes and sections, of iron or steel 钢或铁制的形状和型材 7302 – Railway or tramway track 7302- 铁路或电车轨道 construction material of iron or steel, the 钢或铁制建筑材料 following: rails, check-rails and rack rails, 铁轨、止回轨和机架铁轨, switch blades, crossing frogs, point rods 开关叶片，交叉青蛙，点棒 and other crossing pieces, sleepers (cross- 和其他交叉件、枕木(交叉 ties), fish- plates, chairs, chair wedges, 领带)，鱼盘，椅子，椅楔, sole plates (base plates), rail clips, 底板(底板)，轨道夹, bedplates, ties and other material 床板、领带和其他材料 specialised for jointing or fixing rails 专门用于连接或固定轨道 7303 – Tubes, pipes and hollow profiles, 7303- 管子，管子和空心型材, of cast iron 铸铁 7304 – Tubes, pipes and hollow profiles, 7304- 管子，管子和空心型材, seamless, of iron (other than cast iron) or 无缝铁制(铸铁除外)或 steel 钢 7305 – Other tubes and pipes (for

7305- 其他管道(用于
example, welded, riveted or similarly
焊接、铆接或类似用途的示例
closed), having circular cross-sections, the
闭合的)，有圆形的横截面
external diameter of which exceeds 406,4
外径超过 406,4
mm, of iron or steel
铁或钢制

7306 – Other tubes, pipes and hollow
7306- 其他管子、管道及空心
profiles (for example, open seam or
异型材(例如，开缝或
welded, riveted or similarly closed), of
焊接、铆接或类似封闭)
iron or steel
钢或铁

7307 – Tube or pipe fittings (for example,
7307- 管道配件(例如,
couplings, elbows, sleeves), of iron or steel
管接头，弯头，套管)，钢或铁制

7308 – Structures (excluding prefabricated
7308- 构筑物(不包括预制
buildings of heading 9406) and parts of
品目 9406 的建筑物)和部分
structures (for example, bridges and
建筑物(例如桥梁及
bridge-sections, lock- gates, towers, lattice
桥段、闸门、塔、格子
masts, roofs, roofing frameworks, doors
桅杆，屋顶，屋顶框架，门
and windows and their frames and
和窗户及其框架
thresholds for doors, shutters, balustrades,
门，百叶窗，栏杆的门槛,
pillars and columns), of iron or steel;
柱子)，钢或铁制;
plates, rods, angles, shapes, sections, tubes
板，杆，角，形状，截面，管
and the like, prepared for use in structures,
准备在结构中使用的,
of iron or steel
由钢铁制成

Aggregated goods category 综合货物类别	Product CN Code 产品名称密码	Description 描述
		7309 – 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 7309-水塘、储水缸、大缸及类似用途任何物料的容器(除压缩气体或液化气体)，铁或钢，容量超过 300 升，不论是否有衬里或隔热，但没有机械或热的装置设备 7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (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 7310- 坦克，桶，鼓，罐，箱及类似容器，用于任何材料(压缩气体或液化气体除外)铁或钢制，容量不超过300l，不论是否有衬里或加热绝缘的，但未装有机械或热力设备 7311 – Containers for compressed or liquefied gas, of iron or steel 7311- 用于压缩或液化气，钢或铁制 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，开口销，垫圈(包括弹簧垫圈)和类似物品，钢铁制 7326 – Other articles of iron or steel 7326-其他钢铁制品

Source: The CBAM Regulation, Annex I; Implementing Regulation, Annex II.
资料来源: CBAM 规例(附件一)；实施规例(附件二)。

The aggregated goods categories listed in the table above include both finished goods and precursor goods (intermediate products) that are consumed in the production of iron or steel products.
上表所列的合计货物类别包括生产钢铁产品所消费的成品和前体货物(中间产品)。

Only input materials listed as relevant precursors to the system boundaries of the production process as specified in the Implementing Regulation are to be considered. Table 5-10 below lists the possible precursors by aggregated goods category and production route.
只考虑按照《实施条例》的规定列为生产过程系统边界相关前体的输入材料。下面的表 5-10 列出了可能的前体按产品种类和生产路线分类。

Table 5-10: Aggregated goods categories, their production routes and possibly relevant precursors
表 5-10: 综合货物类别，其生产路线和可能相关的前体

Aggregated Goods Category 综合货物类别 Production route 生产路线	Relevant precursors 有关前体
Sintered Ore 烧结矿	None 没有
Ferro alloys (FeMn, FeCr, FeNi) 铁合金(FeMn，FeCr，FeNi)	Sintered ore, if used in the process. 烧结矿，如果在过程中使用。
Pig iron 生铁 Blast furnace route 高炉路线 Smelting reduction 冶炼还原	Hydrogen, sintered ore, ferro alloys, pig iron/DRI 氢，烧结矿，铁合金，生铁/直接还原铁 (the later if obtained from other installations or (如从其他装置或 production processes and used in the process). 生产过程中使用的)。

Aggregated Goods Category 综合货物类别 Production route 生产路线	Relevant precursors 有关前体
DRI (Direct Reduced Iron) 直接还原铁	Hydrogen, sintered ore, ferro alloys, pig iron/DRI 氢，烧结矿，铁合金，生铁/直接还原铁 (the latter if obtained from other installations or (如果后者是从其他装置或 production processes and used in the process). 生产过程中使用的)。
Crude steel 粗钢 *Basic oxygen* *碱性氧* *steelmaking* *炼钢*	Ferro alloys, pig iron, DRI, crude steel (the latter if obtained from other installations or production processes and used in the process). 铁合金，生铁，直接还原铁，粗钢(后者如果从其他装置或生产过程中获得并在工艺中使用)。
Electric arc furnace *电弧炉中冶炼,* Iron or steel products 钢铁产品	Ferro alloys, pig iron, DRI, crude steel, iron or steel 铁合金，生铁，直接还原铁，粗钢，铁或钢 products (if used in the process). 制品(如果在加工过程中使用)。

Not all precursors will apply in every case. For example, hydrogen may only become relevant in the future. Note in particular that in some cases an aggregated goods category may be precursor for its own category. This is best explained by an example:
并非所有的前体都适用于所有情况。例如，氢可能只有在未来才有意义。特别要注意的是，在某些情况下，一个综合商品类别可能是其自身类别的先导。这可以用一个例子来解释:

Example: If an installation produces screws and nuts from steel rods, then the rods are the precursor, but both rods and screws and nuts are included in the same aggregated goods category.
如果一个装置用钢棒生产螺丝和螺母，那么钢棒就是先驱，但是钢棒、螺丝和螺母都属于同一类货物。

The embedded emissions of the screws and nuts will be composed of the emissions of the production process (heat applied for making the rods workable, and for annealing of the final product) plus the embedded emissions of the steel rods. Note that this is important because the mass of the precursor rods and the mass of the final product screws and nuts will not be the same – if e.g. 20% of the original mass are cut away (and disposed of as scrap), 100 t precursor are required for 80 t of final product.
螺丝和螺母的嵌入排放物将由生产过程的排放物(用于使棒材可用的热量和最终产品的退火)加上钢棒的嵌入排放物组成。请注意，这一点很重要，因为前体棒的质量与最终产品螺丝和螺母的质量不会相同——如果将原始质量的 20% 切除(并作为废料处理)，80 吨最终产品需要 100 吨前体。

Some types of iron and steel product have been excluded from the scope of the CBAM. These include in particular certain other types of ferro alloys under CN 7202 and CN 7204 - ferro scrap.
一些类型的钢铁产品已经被排除在 CBAM 的范围之外。这些特别包括 CN 7202 和 CN 7204 铁废料下的某些其他类型的铁合金。

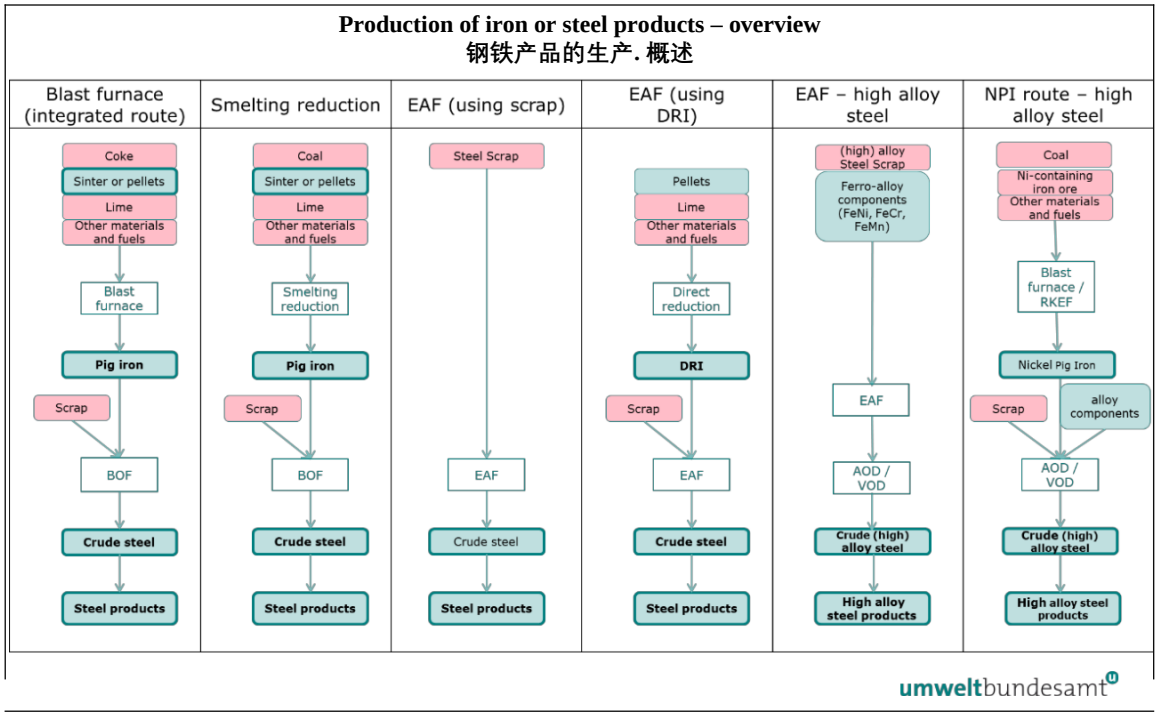
The production of iron and steel sector goods is by a number of different process routes, outlined below.
钢铁部门产品的生产是通过一些不同的工艺路线，概述如下。

5.6.3 Definition and explanation of relevant production processes and emissions covered
5.6.3 相关生产过程和排放的定义和解释

The system boundaries for precursors and iron or steel finished products are distinct and may, under certain conditions, be added together to include all processes directly or indirectly linked to the production processes for these goods, including input activities to the process, and output activities from the process.
前体和钢铁制成品的系统边界是不同的，在某些条件下，可以加在一起，以包括与这些货物的生产过程直接或间接相关的所有过程，包括该过程的投入活动和该过程的产出活动。

The following diagram illustrates the variety of different routes by which iron or steel products may be produced.
下图说明了生产钢铁产品的各种不同途径。

Figure 5-5: System boundaries and value chain for the production of iron or steel products
图 5-5: 钢铁产品生产的系统边界和价值链



The production of precursor and finished goods is by a number of different process routes, outlined in the following sections.
前体和成品的生产是通过许多不同的工艺路线，在下面的章节中概述。

5.6.3.1 Sintered ore production process
5.6.3.1 烧结矿生产工艺

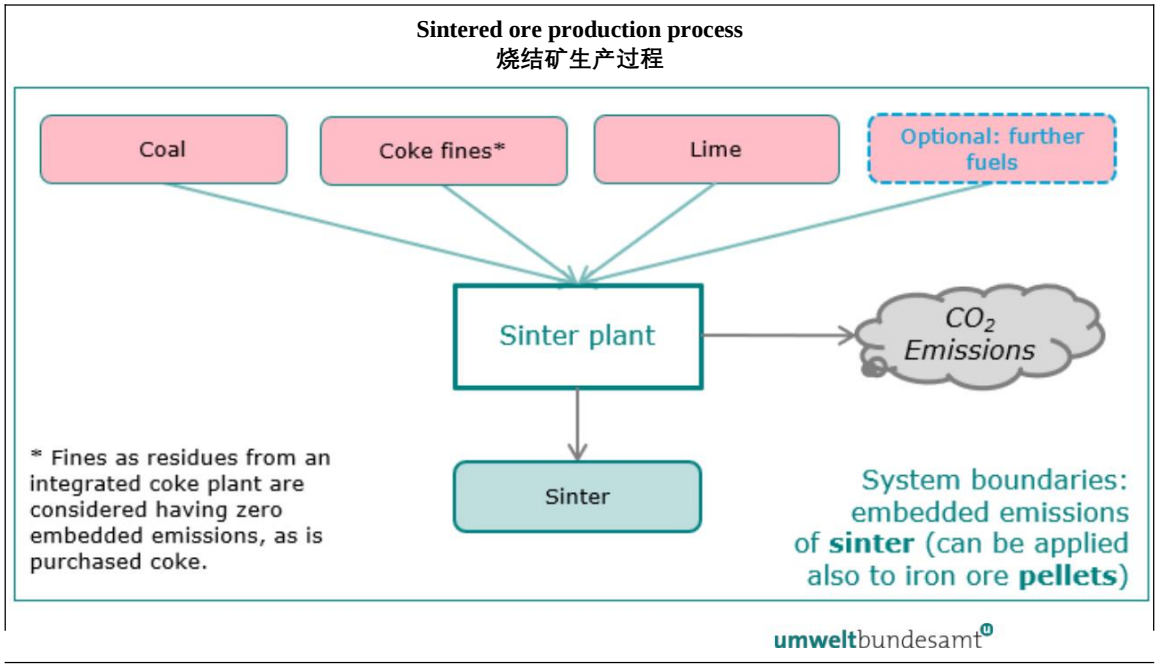
This aggregated goods category includes all kinds of iron ore pellet production (for sale of pellets as well as for direct use in the same installation) and sinter production. Pelletisation and sintering are complementary process routes for preparing and agglomerating iron oxide raw materials for use in iron and steel making. In pelletisation, iron oxide raw materials are ground and combined with additives to form pellets, which are then thermally treated. In sintered ore production, iron oxide raw materials are mixed with coke breeze and other additives before the mixture is sintered together in a kiln, forming a porous material similar to clinker, called ‘sinter’. Sinter is typically produced and used at the steelworks. Pellets may be produced at the steelworks or at a distance at mine sites.
这一综合货物类别包括所有种类的铁矿石球团生产(出售球团以及在同一装置中直接使用)和烧结生产。球团化和烧结是制备和凝聚用于钢铁生产的氧化铁原料的补充工艺路线。在球团过程中，氧化铁原料被研磨并与添加剂结合形成球团，然后进行热处理。在烧结矿生产中，氧化铁原料与焦粉和其他添加剂混合后在窑中烧结，形成一种类似熟料的多孔材料，称为“烧结矿”。烧结矿通常在炼钢厂生产和使用。球团矿可以在炼钢厂生产，也可以在矿场远距离生产。

There are no relevant precursors for this production process.
这个生产过程没有相关的前体。

Note that ferro-alloy pellets and sinter produced from iron ores may also be covered by this production process (for CN code 2601 12 00).
请注意，由铁矿石生产的铁合金球团和烧结矿也可能包括在这个生产过程中(合并名目编号 26011200)。

The following *Figure 5-6* shows the system boundaries for the embedded emissions of sinter or iron ore pellets.
下图 5-6 显示了烧结矿或铁矿石球团嵌入式排放的系统边界。

Figure 5-6: System boundaries of the sintered ore production process
图 5-6: 烧结矿生产过程的系统边界



Direct emissions result from the combustion of fuels including coke, waste gases (directly from the process or indirectly from other sources of waste gases in the steelworks). Indirect emissions result from electricity consumed by the process.
直接排放源自燃料的燃烧，包括焦炭、废气(直接来自炼钢过程或间接来自炼钢厂的其他废气来源)。间接排放源于过程中消耗的电能。

5.6.3.2 Ferro-alloy for FeMn, FeCr,and FeNi production processes
5.6.3.2 用于 FeMn，FeCr 和 FeNi 生产过程的铁合金

This process covers the production of the alloys ferro-manganese (FeMn), ferro-chromium (FeCr) and ferro-nickel (FeNi), that are identified under CN codes 7202 1, 7202 4 and 7202
这一工艺包括生产合金合金锰铁、铬铁和镍铁，合并名目编号为 72021、72024 和 7202
6. Other iron materials with significant alloy content such as spiegeleisen are not covered here (see section 5.6.3.3). However, nickel pig iron (NPI) is included if the nickel content is greater than 10%; otherwise, if less than 10% NPI is covered by the 'Pig iron – blast furnace production route'.
其他含有大量合金的铁材料，如 spiegelisen，不在此列(见第 5.6.3.3 节)。但是，如果镍含量大于 10%，则包括镍生铁(NPI)；否则，如果镍含量小于 10%，则包括在"生铁-高炉生产路线"内。

The different ferro-alloys are produced by reductive smelting with the addition of a reducing agent such as coke to the EAF, along with other additives. Several different types of EAF are used, depending on the ferro-alloy being produced. Following EAF smelting, liquid metal alloy is tapped and cast in moulds. The solidified cast metal is then crushed or granulated depending on customer requirements.
通过还原熔炼，在电弧炉中加入还原剂(如焦炭)和其他添加剂，可生产出不同的铁合金。根据生产的铁合金的不同，可以使用几种不同类型的电弧炉。在电弧炉冶

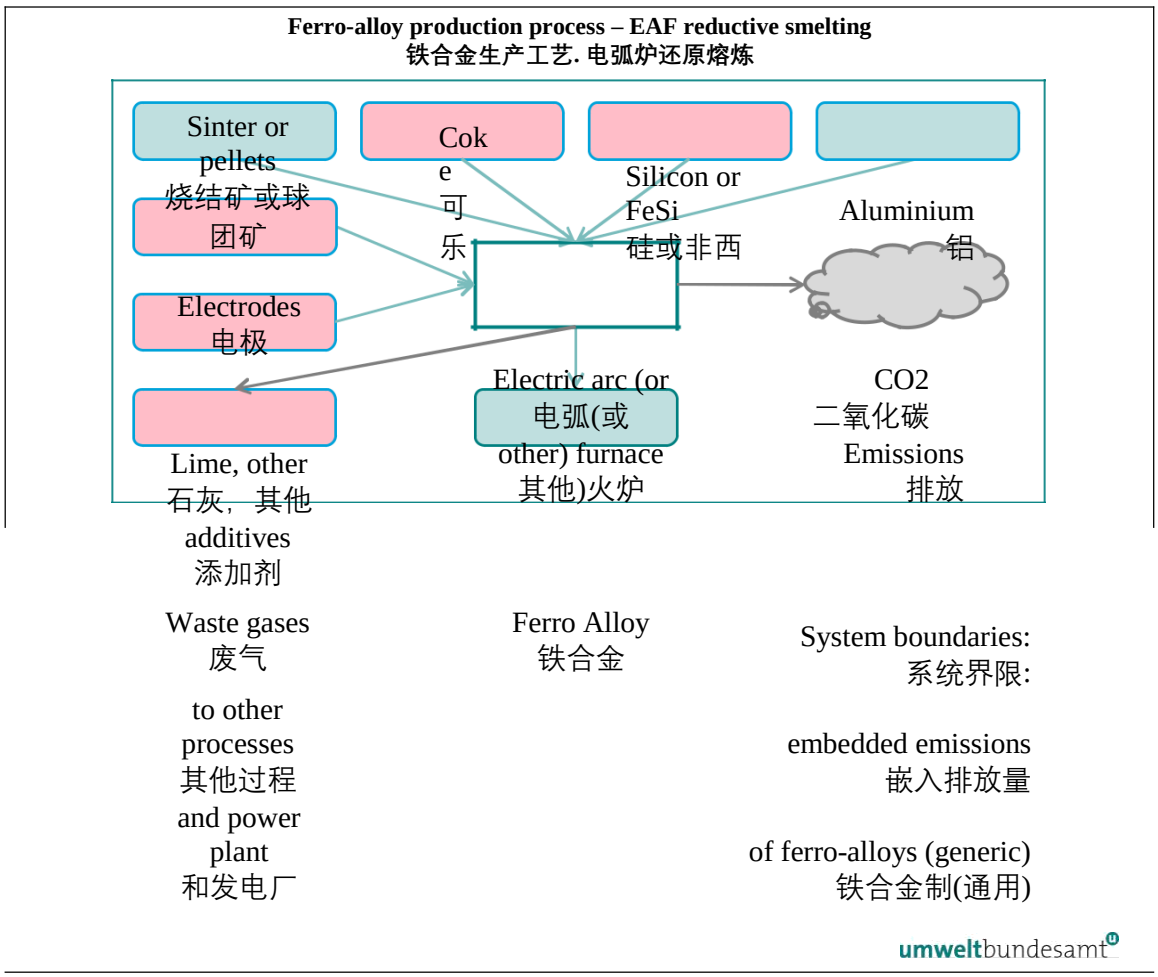
炼之后，液态金属合金被抽出并在模具中铸造。然后根据客户的要求，将凝固的铸造金属粉碎或制成颗粒。

A relevant precursor is sintered ore (if used in the process).
一个相关的前体是烧结矿(如果在过程中使用)。

Note that raw material inputs for ferro-alloys include pellets and sinter that are produced under the separate production process (for CN code 2601 12 00) for ‘Sintered ore’.
注意，铁合金的原材料投入包括球团和烧结矿，这些球团和烧结矿是在“烧结矿”的单独生产过程中生产的(合并名目编号 26011200)。

The following Figure 5-7 shows the system boundaries of the relevant processes for ferro-alloy production.
下图 5-7 显示了铁合金生产相关工艺的系统边界。

Figure 5-7: System boundaries of the Ferro-alloy production process.
图 5-7: 铁合金生产过程的系统边界。



Direct emissions result from fossil fuel inputs (coal, coke) used both for combustion and as a reducing agent, from process emissions including from the graphite electrodes and electrode pastes, from process materials such as lime, limestone and other additives. Indirect emissions are from electricity.
直接排放源于用于燃烧和作为还原剂的矿物燃料投入(煤、焦炭)、包括石墨电极和电极浆料在内的工艺排放、石灰、石灰石和其他添加剂等工艺材料。间接排放来自电力。

5.6.3.3 Pig iron - Blast furnace production route
5.6.3.3 生铁-高炉生产路线

The blast furnace production route produces liquid pig iron ("hot metal") that may be alloyed (e.g. spiegeleisen and nickel pig iron or NPI[46]) or non-alloyed. The main production unit for this production process is the blast furnace. Inputs into the blast furnace include iron ore pellets or sintered ore, fuels and other raw materials. Inside the blast furnace iron oxide is reduced to iron metal. The hot metal produced is then tapped and is either cast, or is directly converted to crude steel in a sequential step by the basic oxygen converter. This step is covered under a different production process, the crude steel – basic oxygen steelmaking production route.
高炉生产路线生产液态生铁("铁水")，可合金化(如 spiegelisen 和镍生铁或 NPI46)或非合金化。这个生产过程的主要生产单位是高炉。进入高炉的投入包括铁矿石球团或烧结矿，燃料和其他原材料。在高炉内，氧化铁还原成铁金属。然后，生

产出来的铁水被开采，或者被铸造，或者通过碱性氧气转换器按顺序直接转化为粗钢。这一步骤包括在一个不同的生产过程中，粗钢-碱式氧气转炉炼钢生产路线。

Relevant precursors (if used in the process) are: sintered ore; pig iron or DRI from other installations or production processes; ferro-alloys FeMn, FeCr, FeNi; and hydrogen.
相关的前体(如果在工艺中使用)是: 烧结矿; 生铁或其他装置或生产工艺的直接还原铁; 铁合金 FeMn，FeCr，FeNi; 和氢。

The following Figure 5-8 shows the system boundaries of the blast furnace production route for producing pig iron.
下面的图 5-8 显示了用于生铁生产的高炉生产路线的系统边界。

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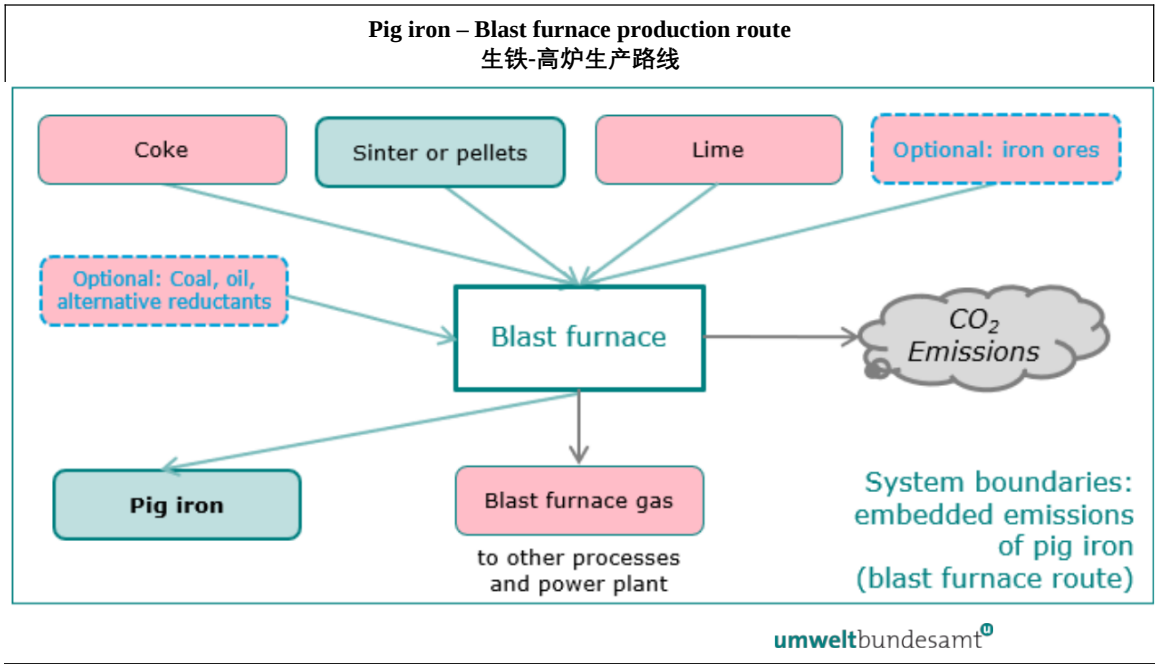
46 NPI is covered by this production process if the nickel content is lower than 10%, otherwise if more than 10% it is covered under the ferro-alloy production process.
如果镍含量低于 10%，则 NPI 在此生产工艺范围内，否则，如果镍含量超过 10%，则在铁合金生产工艺范围内。

Figure 5-8: System boundaries of the Pig iron - blast furnace production route
图 5-8: 生铁-高炉生产路线的系统边界



Direct emissions result from fossil fuel inputs (coke, coal, fuels oils, natural gas, coal), used both for combustion and as a reducing agent, from other fuels (biomass), from process emissions including from process materials such as limestone and other carbonates. Indirect emissions are from electricity.
直接排放来自用于燃烧和作为还原剂的矿物燃料投入(焦炭、煤炭、燃料油、天然气、煤炭)、其他燃料(生物量)、包括石灰石和其他碳酸盐等加工材料在内的加工过程排放。间接排放来自电力。

5.6.3.4 Pig iron - Smelting reduction production route
5.6.3.4 生铁冶炼还原生产路线

Smelting reduction produces pig iron from precursor sintered ore, iron ore pellets, (or ironmaking residues), using coal (not coke) as a reductant. The process comprises two steps, the reduction of iron ore followed by melting to produce pig iron / hot metal.
冶炼还原使用煤(非焦炭)作还原剂，从先质烧结矿、铁矿石球团(或炼铁残渣)生产生铁。这个过程包括两个步骤，先还原铁矿石，然后熔化生产生铁/铁水。

Relevant precursors (if used in the process) are: sintered ore; pig iron or DRI from other installations or production processes; ferro-alloys FeMn, FeCr, FeNi; and hydrogen.
相关的前体(如果在工艺中使用)是: 烧结矿; 生铁或其他装置或生产工艺的直接还原铁; 铁合金 FeMn，FeCr，FeNi; 和氢。

The following Table 5-9 shows the system boundaries of the smelting reduction production route for producing pig iron.
下表 5-9 显示了生铁冶炼还原生产路线的系统边界。

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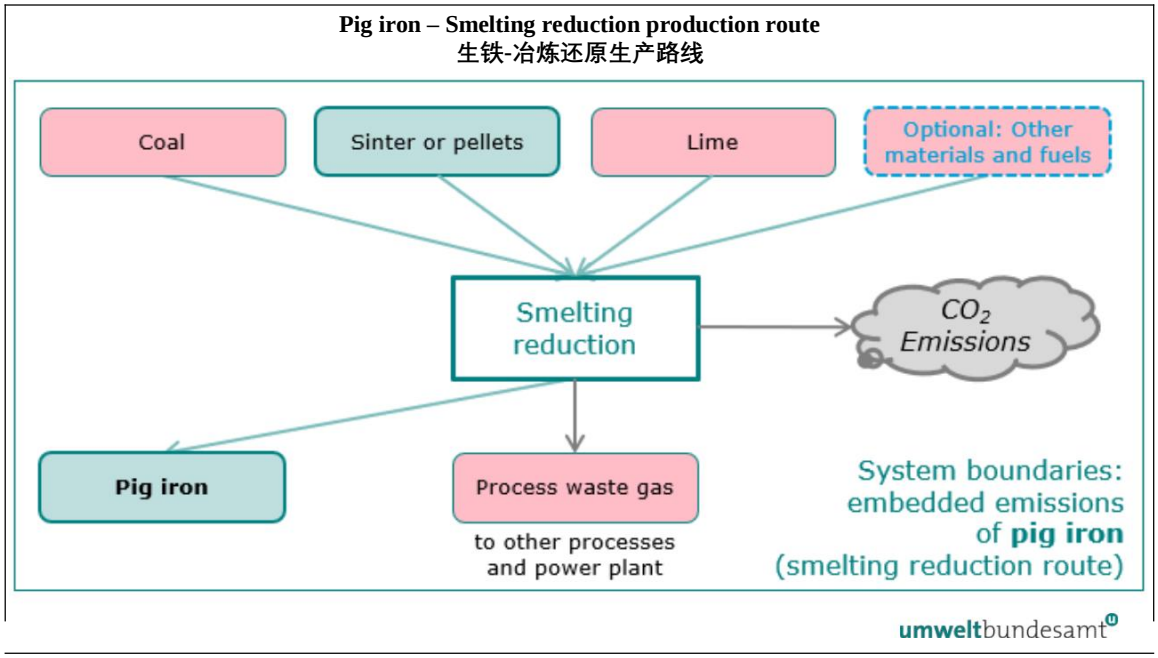
Figure 5-9: System boundaries of the Pig iron - smelting reduction production route
图 5-9: 生铁冶炼还原生产路线的系统边界



Direct emissions result from fossil fuel inputs (natural gas, coal), used both for combustion and as a reducing agent, from other fuels (biomass, or biogas), from process emissions including from process materials such as limestone. Indirect emissions are from electricity.
直接排放源自用于燃烧和还原剂的矿物燃料投入(天然气、煤)、其他燃料(生物质或沼气)、包括石灰石等加工材料在内的加工过程排放。间接排放来自电力。

5.6.3.5 Direct Reduced Iron (DRI) production process
5.6.3.5 直接还原铁(DRI)生产工艺

Direct reduction involves the production of solid primary iron from high grade iron ores (pellets, sinter or concentrates), using natural gas, coal or hydrogen as a reducing agent. The solid product is called direct reduced iron (DRI), of different types, for example, 'iron sponge' and hot briquetted iron (HBI). Some DRI is used as a feedstock directly in EAFs or other downstream processes. It is expected that production routes using hydrogen will play a major role in decarbonising the steel industry in coming years.
直接还原是指利用天然气、煤或氢气作为还原剂，从高品位铁矿石(球团矿、烧结矿或精矿)中生产固态初生铁。这种固体产品称为直接还原铁(DRI)，有不同的类型，如"海绵铁"和热压型铁(HBI)。一些直接还原铁被直接用作 EAFs 或其他下游工艺的原料。预计未来几年，使用氢气的生产路线将在钢铁工业脱碳方面发挥主要作用。

Relevant precursors (if used in the process) are: sintered ore; hydrogen; pig iron or DRI from other installations or production processes; and ferro-alloys FeMn, FeCr, FeNi.
相关的前体(如果在工艺中使用)是: 烧结矿; 氢; 生铁或其他装置或生产工艺的直接还原铁; 铁合金 FeMn，FeCr，FeNi。

Although there are several different processes used in practice, the high-level system boundaries are very similar and can therefore be represented on a single diagram.
尽管在实践中使用了几个不同的过程，但是高级系统边界非常相似，因此可以在单个图表中表示。

The following Table 5-10 shows the system boundaries of the relevant processes for DRI production.
下表 5-10 显示了 DRI 生产相关流程的系统边界。

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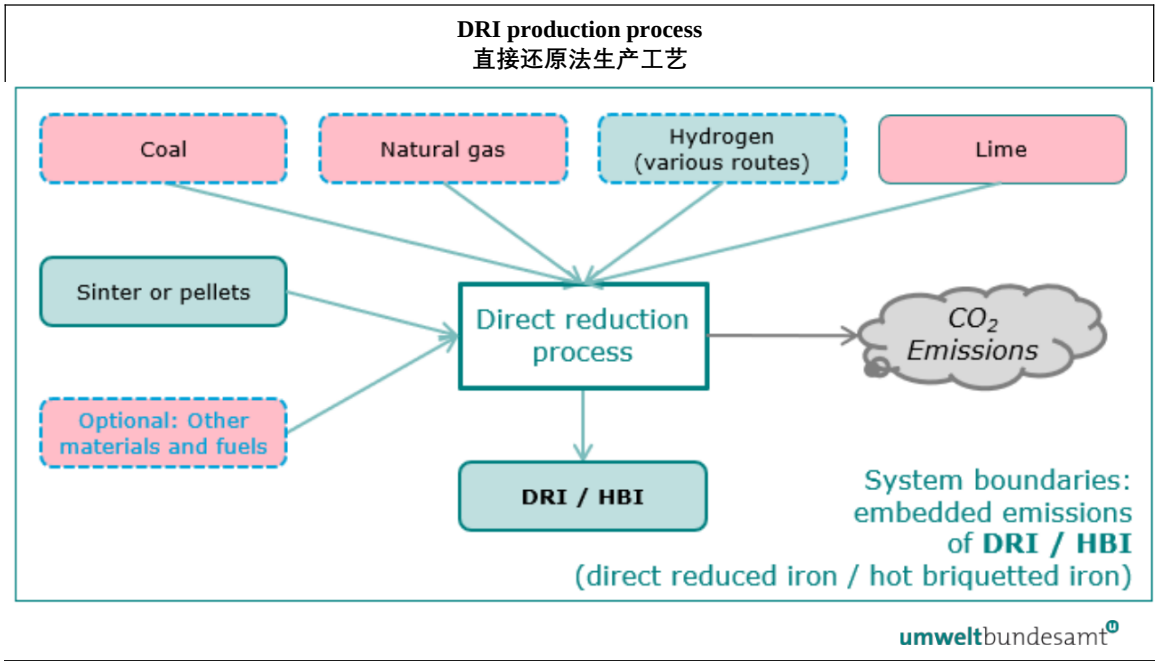
Figure 5-10: System boundaries of the DRI production process
图 5-10: DRI 生产过程的系统边界



Direct emissions result from fossil fuel inputs (natural gas, coal), used both for combustion and as a reducing agent, from other fuels (biomass, or biogas), from process emissions including from process materials such as limestone. Indirect emissions are from electricity.
直接排放源自用于燃烧和还原剂的矿物燃料投入(天然气、煤)、其他燃料(生物质或沼气)、包括石灰石等加工材料在内的加工过程排放。间接排放来自电力。

5.6.3.6 Crude steel - Basic oxygen steelmaking production route
5.6.3.6 粗钢-碱式氧气转炉炼钢生产线

If the basic oxygen steelmaking production route starts with hot metal (liquid pig iron), the hot metal is directly converted to crude steel by the basic oxygen converter or furnace (BOF) as part of a continuous process. Following the converter, a steel decarburisation process by argon oxygen decarburisation (AOD) or vacuum oxygen decarburisation (VOD) may be performed, followed by various secondary metallurgical processes such as vacuum degassing to remove dissolved gases. Crude steel is then cast into its primary forms by continuous casting or ingot casting, which may be followed by hot-rolling or forging to obtain the semi-finished crude steel products (under CN codes 7207, 7218 and 7224).
如果碱性氧炼钢生产路线以铁水(液态生铁)开始，铁水直接通过碱性氧转炉或炉转化为粗钢，作为一个连续过程的一部分。在转炉之后，可以采用氩-氧脱碳法(AOD)或真空氧脱碳法(VOD)进行钢的脱碳工艺，然后进行各种二次冶金工艺，如真空脱气，以除去溶解的气体。然后通过连铸或铸锭将粗钢铸成初级形状，然后可以通过热轧或锻造获得半成品粗钢产品(合并名目编号 7207、7218 和 7224)。

Relevant precursors (if used in the process) are: pig iron, DRI; ferro-alloys FeMn, FeCr, FeNi; and crude steel from other installations or production processes, if used.
相关前体(如果在工艺中使用)是: 生铁，直接还原铁; 铁合金 FeMn，FeCr，FeNi; 以及其他装置或生产过程中使用的粗钢。

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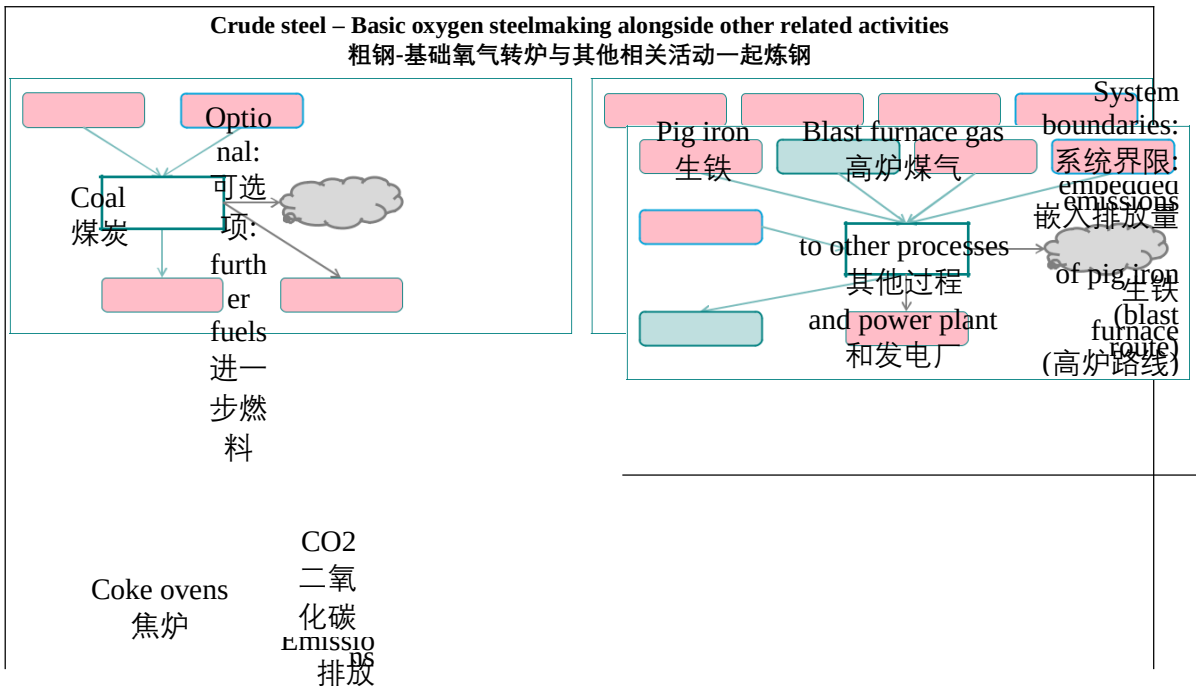
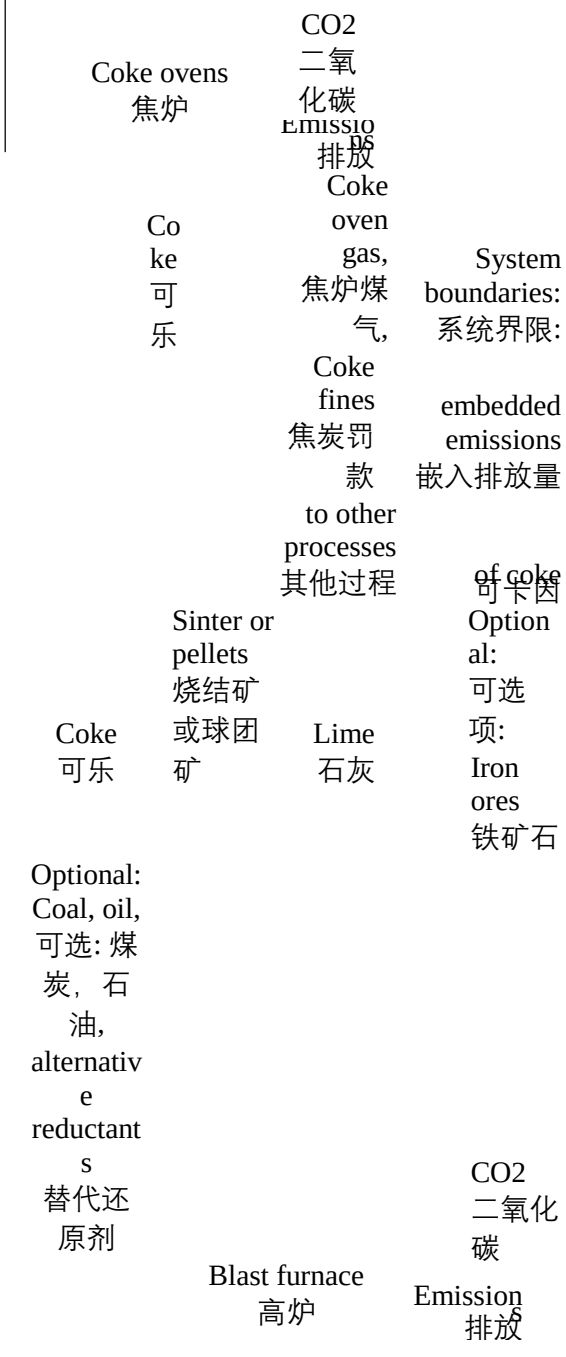
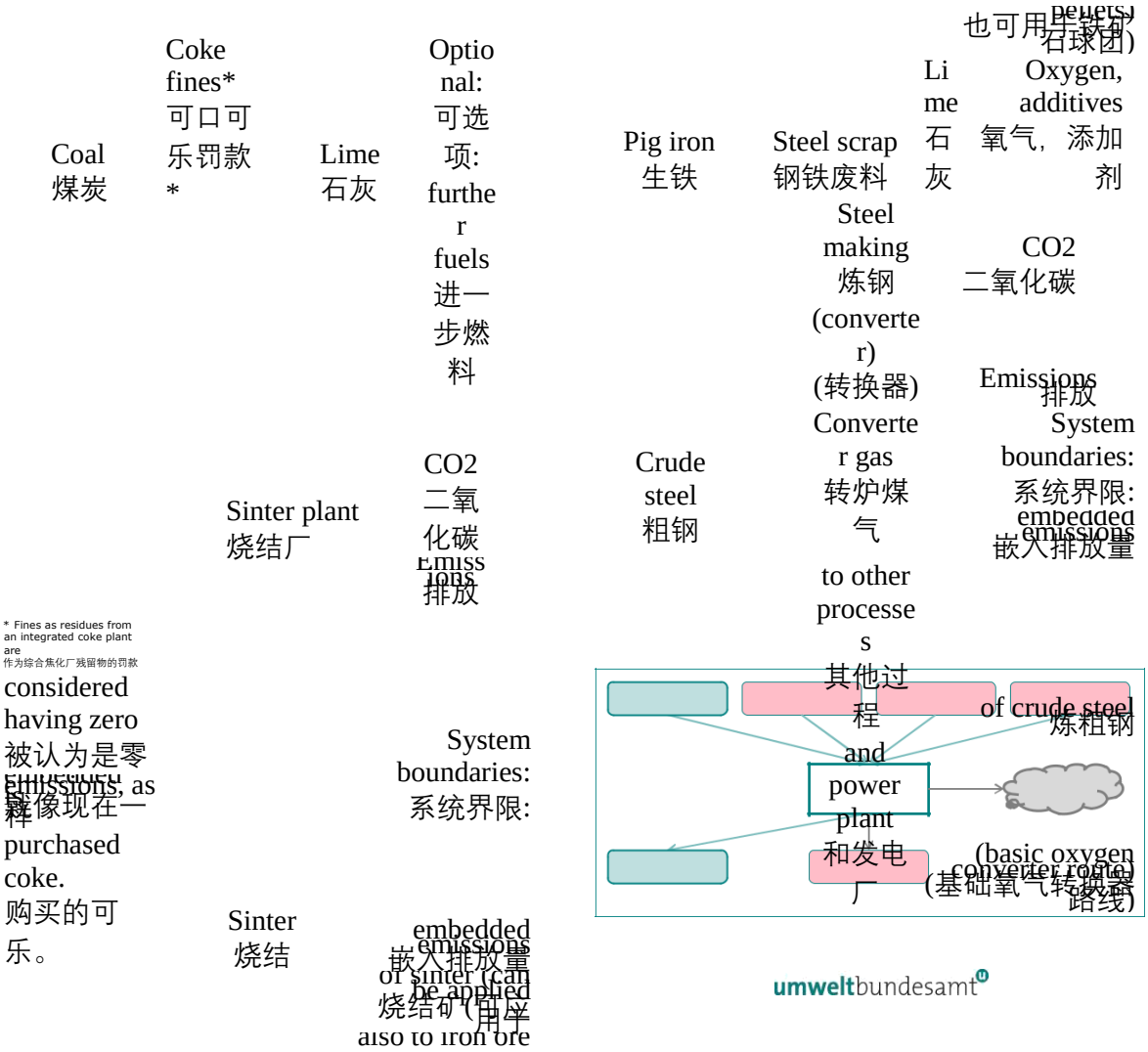
Figure 5-11: System boundaries of the basic oxygen steelmaking process – shown alongside those for the Blast furnace – liquid pig iron production route, and other related processes
图 5-11: 基本氧气炼钢工艺的系统边界——与高炉——液态生铁生产路线和其他相关工艺的边界一起显示







In integrated steel plants, liquid pig iron that is directly charged to the oxygen converter is the product which separates the production process for pig iron (bottom left in the above *Figure 5-11*) from the production process of crude steel (bottom right, above).
在综合钢铁厂中，直接装入氧气转换器的液态生铁是将生铁生产过程(见图 5-11 左下)与粗钢生产过程(见图 5-11 右下)分开的产品。

The integrated blast furnace / basic oxygen furnace (BF/BOF) steelmaking process is by far the most complex steel making process and is characterised by networks of interdependent material and energy flows between the various production units. Note that coke (top left) is treated as a raw material with no embedded emissions.
高炉/碱式氧气炉(BF/BOF)一体化炼钢工艺是迄今为止最复杂的炼钢工艺，其特点是不同生产单元之间相互依存的物质和能量流网络。请注意，焦炭(左上)被视为一种原材料，没有嵌入排放。

5.6.3.7 Crude steel - EAF steelmaking production route
5.6.3.7 粗钢-电炉炼钢生产线

The direct smelting of materials which contain iron is usually performed in an electric arc furnace (EAF). Feedstocks for EAF routes are metallic iron in particular ferrous scrap and/or Direct Reduced Iron (DRI). Where significant amounts of DRI are used, one of

the various EAF-DRI routes applies. Following EAF smelting, a steel decarburisation process by argon oxygen decarburisation (AOD) or vacuum oxygen decarburisation (VOD) may be performed, followed by various secondary metallurgical processes such as desulphurisation and degassing to remove dissolved gases. Electricity is the main energy input to the EAF.
含铁材料的直接冶炼，通常在电弧炉中冶炼,。电炉的原料是金属铁，特别是废铁[47]和/或直接还原铁(DRI)。在使用大量 DRI 的情况下，适用各种 eaf-DRI 路线之一。在电炉冶炼之后，可以采用氩-氧脱碳法(AOD)或真空氧脱碳法(VOD)对钢进行脱碳处理，然后进行各种二次冶金处理，如脱硫和脱气，以除去溶解的气体。电力是电炉的主要能源输入。

Relevant precursors (if used in the process) are: pig iron, DRI; ferro-alloys FeMn, FeCr, FeNi; and crude steel from other installations or production processes, if used
相关的前体(如果在工艺中使用)是: 生铁，直接还原铁; 铁合金 FeMn，FeCr，FeNi; 以及来自其他装置或生产工艺的粗钢(如果使用)

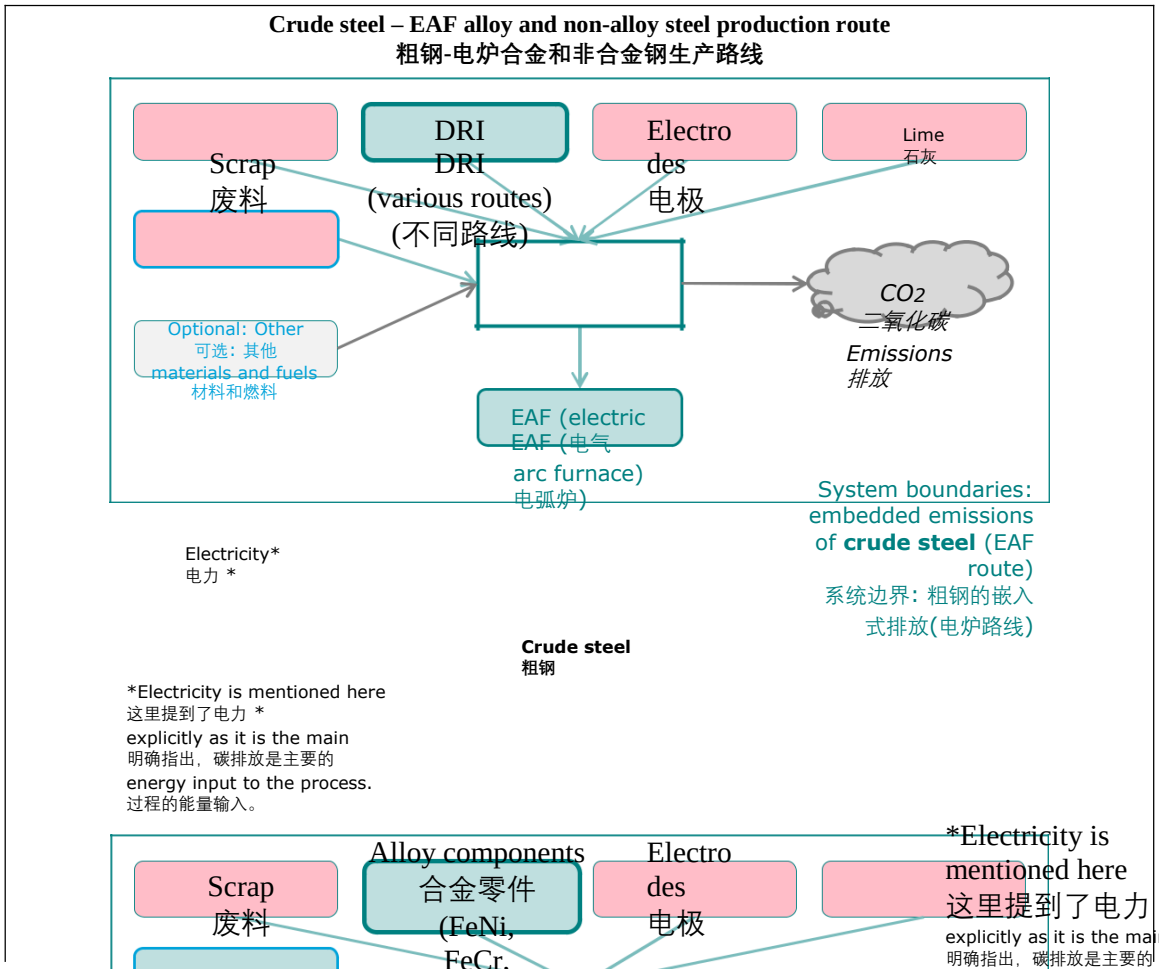
Note that only primary hot-rolling and rough shaping by forging to obtain the semi-finished products under CN codes 7207, 7218 and 7224 are included in this aggregated goods
请注意，本汇总货物仅包括合并名目编号 7207、7218 和 7224 下的初级热轧和锻造粗加工半成品

[47] Where only post-consumer scrap is used, it is assumed to have zero embedded emissions
如果只使用消费后废料，则假定其内含排放量为零

category. All other rolling and forging processes are included in the aggregated goods category ‘iron or steel products’.
所有其他的轧制和锻造工艺都包括在“钢铁产品”这一综合货物类别中。

There are several different EAF production routes, for crude steel and crude alloy steel, which are broadly similar and are shown jointly in Figure 5-12 below.
对于粗钢和粗合金钢，有几种不同的电弧炉生产路线，它们大致相似，如下文图 5-12 所示。

Figure 5-12: System boundaries of the Crude steel - EAF steelmaking production route.
图 5-12: 粗钢的系统边界-电炉炼钢生产路线。



Direct emissions result from fossil fuels (natural gas, coal, fuel oil), waste gases from other processes, and from process emissions including from the graphite electrodes and electrode pastes, from process materials such as lime, and from carbon contained with the ferrous scrap and alloys entering the process. Indirect emissions are from electricity.
直接排放源于矿物燃料(天然气、煤炭、燃料油)、其他工艺产生的废气，以及包括石墨电极和电极糊在内的工艺排放、石灰等工艺材料以及进入工艺的铁屑和合金所含的碳。间接排放来自电力。

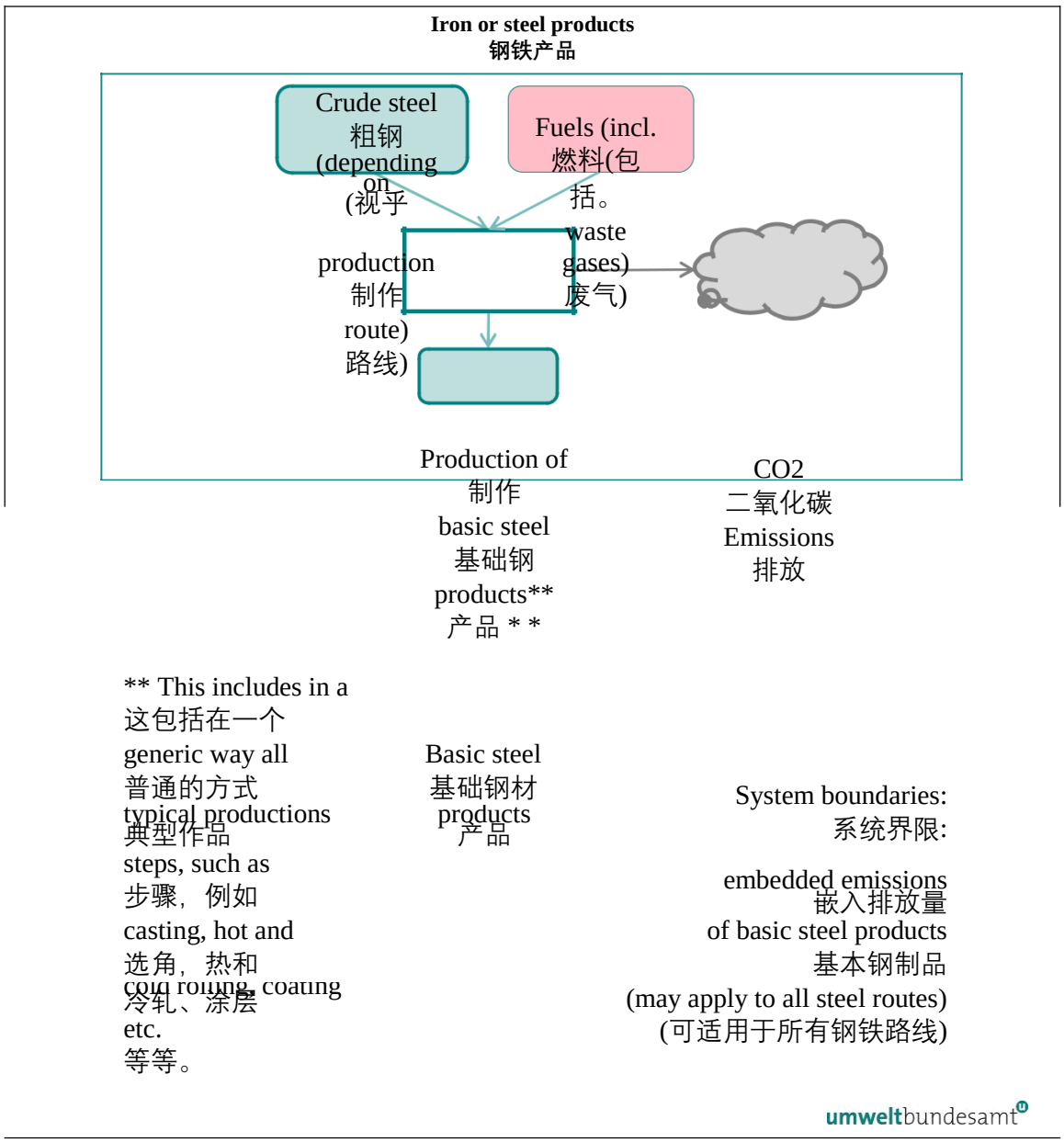
5.6.3.8 Iron or steel products production process
5.6.3.8 钢铁制品生产工艺

Iron or steel products are produced from the further processing of crude steel, semi-finished products, as well as other final steel products by all kinds of forming and finishing steps including: re-heating, re-melting, casting, hot rolling, cold rolling, forging, pickling, annealing, plating, coating, galvanizing, wire drawing, cutting, welding, finishing.
钢铁产品是从粗钢、半成品以及其他成品钢的深加工中，经过各种成型和精加工步骤，包括: 再加热、再熔化、铸造、热轧、冷轧、锻造、酸洗、退火、电镀、镀锌、拉丝、切割、焊接、精加工生产出来的。

Relevant precursors (if used in the process) are: crude steel; pig iron, DRI; ferro-alloys FeMn, FeCr, FeNi; and other iron or steel products.
有关前体(如果在工艺中使用)是: 粗钢; 生铁，直接还原铁; 铁合金 FeMn，FeCr，FeNi; 和其他铁或钢产品。

The following Figure 5-13 shows the system boundaries for iron or steel products.
下面的图 5-13 显示了钢铁产品的系统边界。

Figure 5-13: System boundaries of the iron or steel products production process
图 5-13: 钢铁产品生产过程的系统边界



Direct emissions result from combustion of fuels and process emissions from flue gas cleaning, depending on the different combination of production steps carried out in producing the final iron or steel goods. Indirect emissions are from electricity.
直接排放源于燃料的燃烧和烟气净化的工艺排放，这取决于生产最终钢铁产品的不同生产步骤的组合。间接排放来自电力。

Note that for final iron or steel products that contain more than 5% by mass of other materials, e.g. insulation materials in CN code 7309 00 30 (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, lined or heat-insulated), only the mass of iron or steel shall be reported as the mass of the goods produced.
请注意，对于最终的钢铁产品，如含有质量超过 5% 的其他材料，例如合并名目编号 73090030 的绝缘材料(储罐、储罐、大桶和任何材料(压缩或液化气体除外)的类似容器，容量超过 300l 的钢铁产品，衬里或绝热)，只能以钢铁的质量作为所生产货物的质量报告。

5.6.4 Additional reporting parameters
5.6.4 附加报告参数

The following table lists out the additional information for CBAM goods that should be provided by the operator, along with data on embedded emissions, in their emissions data communication to you the importer.
下表列出了经营者在向进口商发送排放数据通信时应提供的 CBAM 货物的附加信息，以及关于嵌入排放量的数据。

Table 5-11: Additional iron and steel sector parameters covered in the CBAM report
表 5-11: CBAM 报告中包含的额外钢铁行业参数

Aggregated good category 总体来说是好的类别	Reporting requirement 报告要求
Sintered Ore 烧结矿	– None. 没有。
Pig Iron 生铁	– The main reducing agent used. 一使用的主要还原剂。 – Mass % of Mn, Cr, Ni, total of other alloy elements. - Mn，Cr，Ni 的质量百分比，其他合金元素总量。
FeMn – Ferro-FeMn-Ferro - Manganese 锰	– Mass % of Mn and carbon. - Mn 和碳的质量百分比。

Aggregated good 总体来说是好的 category 类别	Reporting requirement 报告要求
FeCr – Ferro- FeCr-Ferro-铁 Chromium 铬	– Mass % of Cr and carbon. - 铬和碳的质量百分比。
FeNi – Ferro-Nickel 菲尼-铁-镍	– Mass % of Ni and carbon. 镍和碳的质量百分比。
DRI (Direct Reduced 直接减少 Iron) 铁)	– The main reducing agent used. 一使用的主要还原剂。 – Mass % of Mn, Cr, Ni, total of other alloy elements. - Mn，Cr，Ni 的质量百分比，其他合金元素总量。
Crude steel 粗钢	– The main reducing agent of the precursor, if known. - 前体的主要还原剂，如果已知。 – Content of alloys in steel – expressed as: - 钢中合金含量-表示如下: – Mass % of Mn, Cr, Ni, total of other alloy elements. - Mn，Cr，Ni 的质量百分比，其他合金元素总量。 – Tonnes scrap used for producing one tonne crude steel. - 用于生产一吨粗钢的废料。 – % of scrap that is pre-consumer scrap. - 消费前废料的百分比。
Iron or steel products 钢铁产品	– The main reducing agent used in precursor production, if - 前体生产中使用的主要还原剂 known. : 已知。 – Content of alloys in steel – expressed as: - 钢中合金含量-表示如下: – Mass % of Mn, Cr, Ni, total of other alloy elements. - Mn，Cr，Ni 的质量百分比，其他合金元素总量。 – Mass % of materials contained which are not iron or steel, - 所含非钢铁材料的质量百分比， if their mass is more than 1% to 5% of the total good's 如果它们的质量超过商品总量的 1% 到 5% mass. 质量。 – Tonnes scrap used for producing one tonne of the - 用于生产一公吨废铁的废料 product. 产品。 – % of scrap that is pre-consumer scrap. - 消费前废料的百分比。

You will need to report the additional parameters in your CBAM Report when the iron or steel good is imported to the EU under the CBAM.
当钢铁产品根据 CBAM 进口到欧盟时，您需要在 CBAM 报告中报告其他参数。

5.7 Aluminium sector
5.7 铝行业

The textbox below signposts the sector-specific sections in the Implementing Regulation, relevant for the CBAM transitional period.
下面的文本框标明了《实施条例》中与 CBAM 过渡期相关的具体部门章节。

Implementing Regulation references:
实施条例参考文献:

> **Annex II**, Section 2, Table 1 Mapping of CN codes to aggregated goods categories.
> **附件二，第 2 节，表 1 合并名目编码与综合货物类别的映射。**

Annex II, Section 3 Production routes, system boundaries, and relevant precursors, as specified in sub-section: 3.17 – Unwrought aluminium and 3.18 – Aluminium products.
附件二，第 3 节生产路线、系统边界和有关前体，如第 3.17 节-未锻铝和第 3.18 节所述
一铝产品。

5.7.1 Unit of production and embedded emissions
5.7.1 生产单位和嵌入排放量

The quantity of declared aluminium goods imported into the EU should be expressed in metric tonnes. As an operator, you should record the quantity of CBAM good(s) produced by the installation or production process, for the purposes of reporting.
进口到欧盟的申报铝产品数量应以公吨表示。作为营办商，你应记录在安装或生产过程中生产的 CBAM 货品的数量，以便作出报告。

Industrial sector 工业部门	Aluminium 铝
Production unit of goods 货物生产单位	Tonnes (metric), reported separately for each type of sector goods, by installation or production process in the country of origin. 吨(公制)，每吨分别报告类型的部门货物，通过安装或起源国的生产过程。
Associated activities 相关活动	Producing unwrought aluminium from alumina, or secondary raw materials (aluminium scrap), by metallurgical, chemical or electrolytic means; manufacture of semi-processed and basic aluminium products. 用氧化铝生产未锻铝，或次要原料(铝废料)、，冶金、化学或电解半成品及半成品的制造铝制品。
Relevant greenhouse gases 相关的温室气体	Carbon dioxide (CO2) and perfluorocarbons (CF4 and C2F6) 二氧化碳和全氟化碳(cf4 及 C2F6)
Direct Emissions 直接排放	Tonnes (metric) of CO2e 公吨(公吨)二氧化碳
Indirect Emissions 间接排放	Quantity of electricity consumed (MWh), source and emissions factor used to calculate the indirect emissions in Tonnes (metric) of CO2 or CO2e. To be reported separately during transitional period. 耗电量(MWh)，来源和排放系数用于计算间接排放量，以吨(公吨)为单位二氧化碳或二氧化碳 e。在过渡期间单独报告期间。

Unit for embedded emissions 嵌入式排放单元	Tonnes CO2e emissions per tonne of goods, 吨每吨货物的二氧化碳排放量, reported separately for each type of good, by 每种类型的货物单独报告 installation in the country of origin. 在起源国的装置。

The aluminum sector should account for both direct emissions and indirect emissions in the transitional period. Indirect emissions are to be reported separately[48]. Emissions should be reported in metric tonnes CO_2 equivalent (tCO_2e) emissions per tonne of output. This figure should be calculated for the specific installation or production process in your country of origin.
在过渡时期，铝业部门应同时考虑直接排放和间接排放。间接排放将单独报告 48。排放量应以公吨二氧化碳当量(tCO2e)每吨排放量报告。这个数字应该根据你的起源国的具体安装或生产过程来计算。

The following sections identify elements of the production process that should be included for the purposes of monitoring and reporting.
下面的章节列出了生产过程中的一些要素，这些要素应该包括在监控和报告中。

48 Note that for this sector indirect emissions are only reported during the transitional period (and not during the definitive period).
请注意，对于这一部门，间接排放量仅在过渡期间报告(而不是在确定期间)。

5.7.2 Definition and explanation of sector goods covered
5.7.2 所涵盖部门货物的定义和解释

The table below lists the relevant goods in scope for the CBAM transitional period in the aluminium industry sector. The aggregated goods category in the left hand column defines groups for which joint 'production processes' are to be defined for the purpose of monitoring.
下表列出在铝业「中巴商品交易所过渡期」适用范围内的相关货品。左边一栏的货品类别总和，界定将会界定哪些类别的联合「生产工序」，以进行监察。

Table 5-12: CBAM goods in the aluminium sector
表 5-12: 铝部门的 CBAM 货物

Aggregated 合计 goods 货物 category 类别	Product 产品 CN Code CN 代码	Description 描述
Unwrought 未锻造的 aluminium 铝	7601	Unwrought aluminium 未锻铝
Aluminium 铝 products 产品	7603 – 7608, 7608, 7609 00 00, 7610, 00,7610, 7611 00 00, 7612, 007612, 7613 00 00, 7614, 00,7614, 7616	7603 – Aluminium powders and flakes 7603- 铝粉和铝片 7604 – Aluminium bars, rods and profiles 7604-铝条、铝杆及铝型材 7605 – Aluminium wire 7605- 铝线 7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm 7606-厚度超过 0.2 mm 的铝板、铝片及铝带 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) 7608 – Aluminium tubes and pipes 7608-铝管 7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) 76090000- 铝管或管件(例如联轴器、弯头、套管) 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

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- 容量超过 300 升的任何材料(压缩气体或液化气体除外)的铝储罐、罐、缸及类似容器，不论是否有衬里或隔热，但未装有机械或热设备

7612 – Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed 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
7612- 容量不超过 300 升的任何材料(压缩气体或液化气体除外)的铝桶、桶、罐、箱及类似容器(包括硬质或可折叠的管状容器)，不论是否有衬里或隔热，但未装有机械或热设备

7613 00 00 – Aluminium containers for compressed or liquefied gas
76130000- 压缩或液化气用铝容器

Aggregated goods 综合产品说明货物合并名目编号 category 类别	**Product CN Code**	**Description**
		7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated 7614-非绝缘铝绞线、电缆、编织带及类似品
		7616 – Other articles of aluminium 7616- 其他铝制品

Source: The CBAM Regulation, Annex I; Implementing Regulation, Annex II.
资料来源: CBAM 规例(附件一)；实施规例(附件二)。

The aggregated goods categories listed in the table above include both finished aluminium products and a precursor 'unwrought aluminium' that is consumed in the production of aluminium products.
上表所列的货物总类别包括成品铝和在生产铝制品过程中消耗的前体"未锻铝"。

Only input materials listed as relevant precursors to the system boundaries of the production process as specified in the Implementing Regulation are to be considered. Table 5-13 lists the possible precursors by aggregated goods category and production route below.
只有输入的材料列为相关的前体生产过程的系统边界规定的实施规例将予以考虑。表 5-13 列出了可能的前体按产品种类和生产路线分类。

Table 5-13: Aggregated goods categories, their production routes and possibly relevant precursors
表 5-13: 综合货物类别、其生产路线和可能的相关前体

Aggregated Goods Category 综合货物类别 Production route 生产路线	Relevant precursors 有关前体
Unwrought aluminium 未锻铝 Primary aluminium 原铝 Secondary aluminium 次级铝	None for primary aluminium 一次铝无 For secondary aluminium – unwrought aluminium 二次铝-未锻铝 from other sources, if used in the process49 其他来源，如果在加工过程中使用 49
Aluminium products 铝制品	Unwrought aluminium (differentiated between 未锻铝(区别于 primary and secondary aluminium, if known), other 初级铝和次级铝(如果已知)，其他 aluminium products (if used in the production 铝制品(如用于生产 process).).

Unwrought aluminium is produced by several production routes ('primary aluminium' for electrolytic smelting, 'secondary aluminium' for the melting/recycling of scrap) as metal

ingots, blocks, billets, slabs or similar. It is defined as a ‘simple good’, as the raw materials (carbon anodes and alumina for primary aluminium, scrap for secondary aluminium) and fuels used in its manufacture are themselves considered to have zero embedded emissions.
未锻铝是通过多种生产途径(用于电解熔炼的”初级铝”、用于熔化/回收废料的”二级铝”)生产的，如金属锭、坯料、坯料或类似品。它被定义为”简单物品”，因为其制造过程中使用的原材料(初级铝的碳阳极和氧化铝、二级铝的废料)和燃料本身被视为零嵌入排放。

The aluminium goods listed above include most types of aluminium product manufactured[50]. Aluminium products are defined as complex goods as they include the embedded emissions from the precursor unwrought aluminium.
上面列出的铝制品包括大多数制造的铝制品。铝产品被定义为复杂的产品，因为它们包括前体未锻造铝的内嵌排放物。

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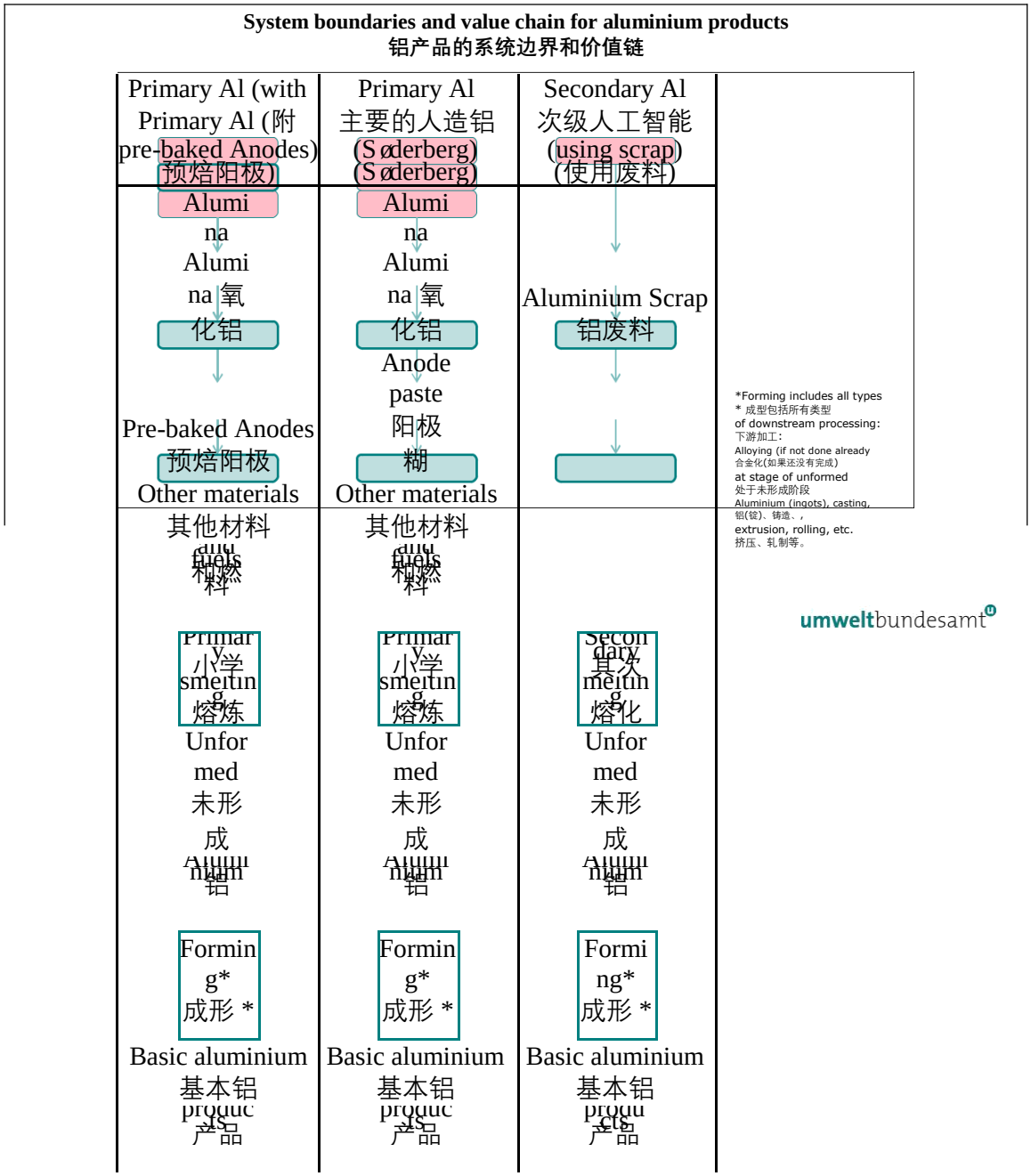
49 Note that if the product from secondary aluminium production route contains more than 5% alloying elements, the embedded emissions of the product shall be calculated as if the mass of alloying elements were unwrought aluminium from primary smelting.
注意，如果二次铝生产路线的产品含有超过 5% 的合金元素，则该产品的嵌入排放量的计算方法应视为合金元素的质量为初次熔炼时未锻造的铝。

50 Excludes categories CN 7615 for certain household articles and CN 7602 00 aluminium scrap.
不包括某些家庭用品类别 CN 7615 和 CN 760200 铝废料。

Figure 5-14: System boundaries and value chain of aluminium products.
图 5-14: 铝产品的系统边界和价值链。



The difference in primary aluminium smelting route in the above diagram is due to the different electrode materials used, i.e. pre-baked or Søderberg anodes.
上图中初级铝熔炼路线的不同是由于所使用的不同电极材料，即预焙或 Søderberg 阳极。

5.7.3 Definition and explanation of relevant production processes and routes
5.7.3 相关生产工艺和路线的定义和说明

The system boundaries for the precursor unwrought aluminium and for aluminium products are distinct and may, under certain conditions, be added together to include all processes directly or indirectly linked to the production processes for these goods, including input activities to, and output activities from the process.

前体未锻铝和铝制品的系统界限是不同的，在某些条件下可以加在一起，以包括与这些货物的生产工艺直接或间接相关的所有工艺，包括该工艺的投入活动和产出活动。

5.7.3.1 Unwrought aluminium - Primary (electrolytic) smelting production route
5.7.3.1 未锻铝-初级(电解)熔炼生产路线

Primary aluminium is produced by the electrolysis of alumina[51] in electrolytic cells. During electrolysis, aluminium is reduced and oxygen from the alumina is liberated and combines with the carbon anode to form carbon dioxide and carbon monoxide – the carbon anodes in the primary aluminium process are therefore continuously consumed during the process.
一次铝是通过电解槽中的铝 51 电解生产的。在电解过程中，铝被还原，氧从氧化铝中释放出来，并与碳阳极结合形成二氧化碳和一氧化碳——因此，初级铝过程中的碳阳极在过程中被不断消耗。

Primary aluminium cell systems vary according to the type of anode used. The ‘Pre-baked’ electrolytic cell uses multiple pre-baked carbon anodes that must be regularly replaced. The ‘Søderberg’ electrolytic cell uses a single continuous carbon anode, which is self-baked in situ within the cell by means of the heat released during the electrolytic process within the smelter; ‘green’ anode paste briquettes are added at the top while the anode is consumed at the bottom. Molten aluminium is deposited at the cathode and collects at the bottom of the cell, where it is periodically withdrawn by vacuum siphons into crucibles before being transported to the casting plant. At the casting plant molten aluminium is held
初级铝电解槽系统根据所用阳极的类型而有所不同。预焙电解池使用多个预焙碳阳极，必须定期更换。“ Søderberg”电解池使用一个单一的连续碳阳极，通过熔炉内电解过程中释放的热量在电解池内自我烘烤; “绿色”阳极糊在顶部添加，而阳极在底部消耗。熔化的铝沉积在阴极，收集在电池的底部，在那里，它周期性地被真空吸管提取到坩埚中，然后运送到铸造厂。在铸造厂，熔化的铝被保存起来

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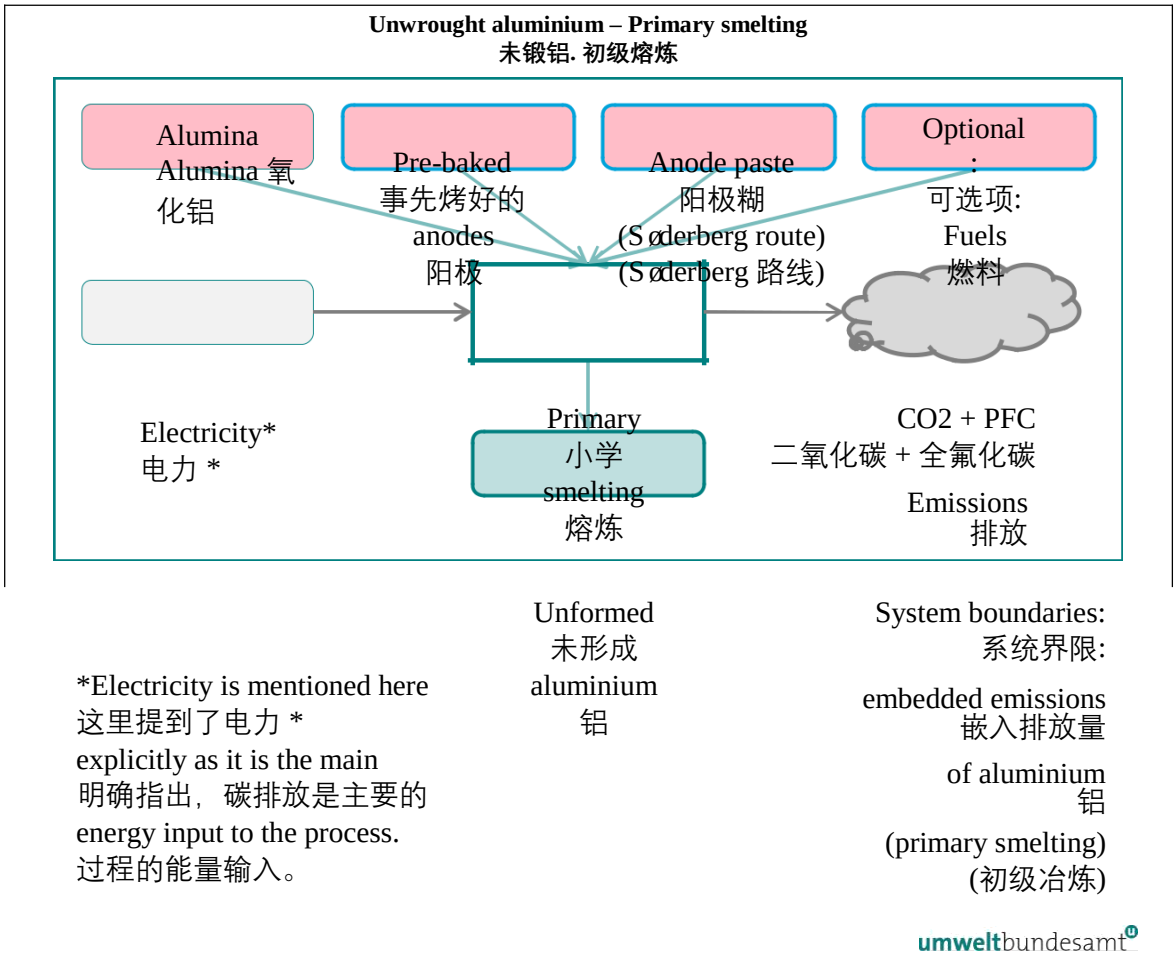
51 Alumina is purified aluminium oxide produced by beneficiation of bauxite ore via the Bayer process. Production of alumina usually takes place at a different site to primary aluminium production for logistical and power supply reasons
氧化铝是通过拜耳法精选铝土矿生产的纯净氧化铝。由于物流和电力供应的原因，氧化铝的生产通常发生在与原铝生产不同的地点

in holding furnaces for further processing prior to casting metal ingots, blocks, billets, slabs or similar; small quantities of clean commercial scrap may also be added at this stage.
在铸造金属锭、块、坯料、板坯或类似物之前，在保温炉中进行进一步加工；在这个阶段也可添加少量清洁的商业废料。

There are no relevant precursors for primary aluminium, as the raw material constituents used by both types of cell – alumina, pre-baked carbon anodes, green anode paste briquettes, cryolite and other additives – are considered to be raw materials and so have zero embedded emissions.
原铝没有相关的前体，因为这两种电池所使用的原材料成分——氧化铝、预焙碳阳极、绿色阳极糊型煤、冰晶石和其他添加剂——被认为是原材料，因此内含排放量为零。

Figure 5-15: System boundaries of the Unwrought aluminium - primary smelting production route
图 5-15: 未锻铝的系统边界-初级熔炼生产路线



Direct emissions result from any fossil fuels used for drying or pre-heating of the raw material inputs, from any fuels used by the casting plant, or from process materials such as from the consumption of electrodes or electrode paste, or from flue gas cleaning (from soda ash or limestone, if used). Indirect emissions result from electricity consumed by the process. There are also PFC emissions that must be accounted for.
直接排放源自用于干燥或预热原材料投入的任何矿物燃料、铸造厂使用的任何燃料、或来自消耗电极或电极糊等加工材料，或来自烟道气体清洗(如果使用的话，来自纯碱或石灰石)。间接排放源于过程中消耗的电能。还有一些全氟化碳的排放必须加以考虑。

5.7.3.2 Unwrought aluminium - Secondary melting (recycling) production route
5.7.3.2 未锻铝-二次熔化(回收)生产路线

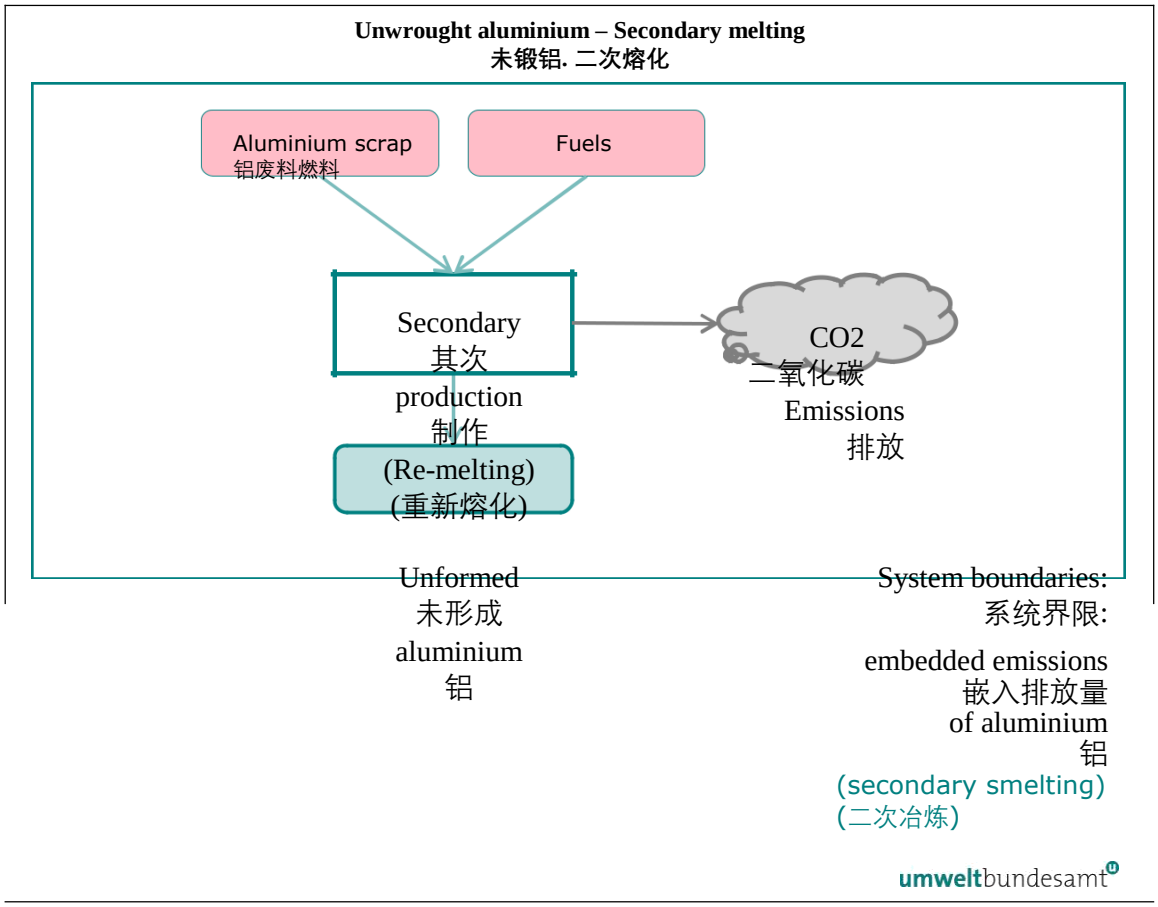
Secondary aluminium is produced mainly from post-consumer aluminium scrap collected for recycling (although unwrought aluminium may also be separately added). Scrap is sorted according to type (cast or wrought alloy) and the sort of pre-treatment measures required (e.g. de-coating, de-oiling), and is then re-melted in the appropriate type of furnace (typically rotary or reverberatory, but induction furnaces may also be used) before further processing including: alloying, melt treatment (addition of salt or chlorination) and finally casting metal ingots, blocks, billets, slabs or similar. Typical fuels used are natural gas, LPG or fuel oil.
二次铝主要来自消费后收集回收的铝废料(虽然未经锻造的铝也可以单独添加)。废料根据类型(铸造或锻造合金)和所需的预处理措施(例如除涂层、除油)进行分类，然后在适当类型的炉子中重新熔化(通常是旋转或反射炉，但也可以使用感应炉)，然后再进行进一步处理，包括: 合金化、熔化处理(加盐或氯化)，最后铸造金属锭、块、坯料、板坯或类似品。典型的燃料是天然气、液化石油气或燃油。

Secondary melting (recycling) of aluminium uses aluminium scrap as main input.
铝的二次熔化(回收)使用废铝作为主要原料。

A relevant precursor is unwrought aluminium from other sources, if used in the process.
如果在加工过程中使用，相关的前体是来自其他来源的未锻造铝。

The following Figure 5-16 shows the system boundaries of the relevant processes for secondary aluminium production.
下面的图 5-16 显示了二次铝生产相关工艺的系统边界。

Figure 5-16: System boundaries of the Unwrought aluminium - secondary melting production route
图 5-16: 未锻铝的系统边界-二次熔化生产路线



Direct emissions result from any fossil fuels used for drying, pre-heating or pre-treatment (combustion of the related residues e.g. if scrap is painted) of the scrap raw materials; from any fuels used by the casting plant; and from fuels used in processing skimmings and slag recovered from the process. Direct emissions may also result from flue gas cleaning (from soda ash or limestone, if used). Indirect emissions result from electricity consumed by the process including electricity consumed by induction furnaces. There are no PFC emissions from the secondary aluminium process.
直接排放源自用于废料原料干燥、预热或预处理的任何矿物燃料(燃烧有关残余物，例如废料是否经油漆处理)；铸造厂使用的任何燃料; 以及用于处理撇渣和从处理过程中回收的废渣的燃料。直接排放也可能来自烟气净化(如果使用的话，来自苏打灰或石灰石)。间接排放源于过程中的电力消耗，包括感应炉的电力消耗。二次铝生产过程中没有 PFC 排放。

Note that where the product of this process contains more than 5% alloying elements, the embedded emissions of the product shall be calculated as if the mass of alloying elements were unwrought aluminium from primary smelting.
请注意，如果该工艺的产品含有超过 5% 的合金元素，则该产品的嵌入排放量应按照合金元素的质量是初次熔炼的未锻造铝来计算。

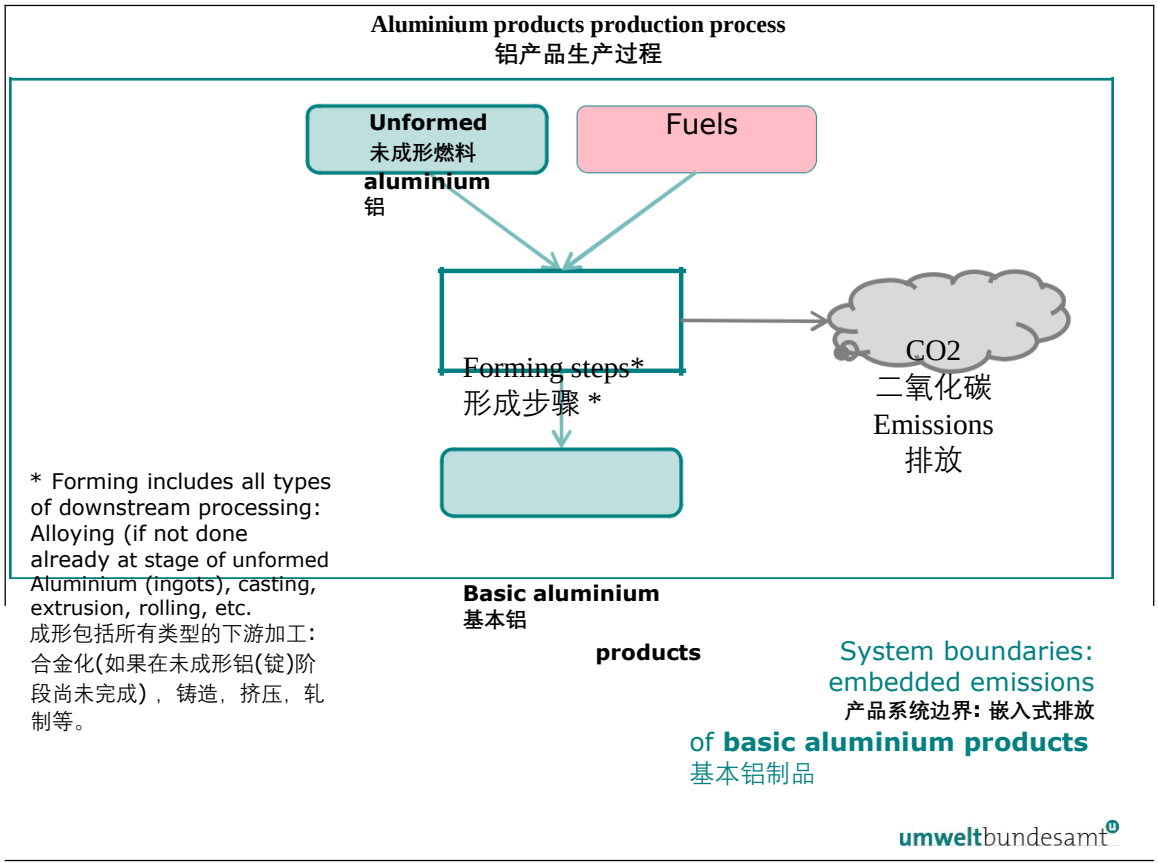
5.7.3.3 Aluminium products production process
5.7.3.3 铝制品生产过程

Aluminium products are produced by the further processing of precursor unwrought aluminium (alloyed or un-alloyed). Aluminium products are produced by a variety of forming processes including extrusion, casting, hot and cold rolling, forging and drawing. Extrusion is a common process used to produce aluminium profiles. Hot and cold rolling may be used to produce plate, sheet and foil. Casting may be used to produce complex forms.
铝产品是通过进一步加工前体未锻造铝(合金或非合金)而生产的。铝产品通过各种成形工艺生产，包括挤压、铸造、热轧和冷轧、锻造和拉伸。挤压是生产铝型材的常用工艺。热轧和冷轧可用于生产板材、薄板和箔材。铸造可以用来生产复杂的形状。

Relevant precursors are unwrought aluminium, if used in the production process (primary and secondary aluminium should be treated separately, if data is known, as each has different embedded emissions), and aluminium products, if used in the production process.
如果在生产过程中使用未锻造铝(如果已知数据，初级和次级铝应分开处理，因为每种铝的内含排放量不同)，如果在生产过程中使用铝制品，则有关前体为未锻造铝。

The following Figure 5-17 shows the system boundaries of the relevant processes for aluminium products.
下图 5-17 显示铝制品相关工序的系统界线。

Figure 5-17: System boundaries of aluminium products production process
图 5-17: 铝制品生产过程的系统边界



Direct emissions result from any fossil fuels used in the forming processes carried out (e.g. natural gas used for pre-heating aluminium billets in holding furnaces, prior for forging). Direct emissions may also result from flue gas cleaning. Indirect emissions result from electricity consumed by the process. There are no PFC emissions resulting from aluminium products forming processes.
直接排放源自在成型过程中使用的任何化石燃料(例如在锻造前用于预热保温炉内铝坯的天然气)。直接排放也可能来自烟气净化。间接排放源于过程中消耗的电力。铝制品生产过程中不会产生 PFC 排放。

Note that where the product of this process contains more than 5% alloying elements, the embedded emissions of the product should be calculated as if the mass of alloying elements were unwrought aluminium from primary smelting.
请注意，如果该工艺的产品含有超过 5% 的合金元素，则该产品的嵌入排放量应按照合金元素的质量是初次熔炼的未锻造铝来计算。

Also note that for products that contain more than 5% by mass of other materials, e.g. insulation materials in CN code 7611 00 00 only the mass of aluminium shall be reported as the mass of the goods produced.
另请注意，对于其他材料(例如合并名目编号 76110000 的绝缘材料)的质量含量超过 5% 的产品，只能以铝的质量作为所生产产品的质量申报。

5.7.4 Additional reporting parameters
5.7.4 其他报告参数

The following table lists out the additional information for CBAM goods that should be provided by the operator, along with data on embedded emissions, in their emissions data communication to you the importer.
下表列出了经营者在向进口商发送排放数据通信时应提供的 CBAM 货物的附加信息，以及关于嵌入排放量的数据。

Table 5-14: Additional aluminium sector parameters covered in the CBAM report
表 5-14: CBAM 报告中涉及的其他铝部门参数

Aggregated good 总体来说是好的 category 类别	Reporting requirement in the quarterly report 季度报告中的报告要求
Unwrought aluminium 未锻铝	– Tonnes of scrap used for producing one tonne of the - 用于生产一公吨铝的废料 unwrought aluminium product. 未锻铝制品。 – % of scrap that is pre-consumer scrap. - 消费前废料的百分比。

Aggregated good 总体来说是好的 category 类别	Reporting requirement in the quarterly report 季度报告中的报告要求
	– Content of alloys in aluminium: If the total content of - 铝中合金的含量: elements other than aluminium exceeds 1%, the total 铝以外的其他元素超过 1%，则总含铝量 percentage of such elements. 这些要素的百分比。
Aluminium products 铝制品	– Tonnes of scrap used for producing one tonne of the - 用于生产一公吨铝的废料 unwrought aluminium product. 未锻铝制品。 – % of scrap that is pre-consumer scrap. - 消费前废料的百分比。 – Content of alloys in aluminium: If the total content of - 铝中合金的含量: elements other than aluminium exceeds 1%, the total 铝以外的其他元素超过 1%，则总含铝量 percentage of such elements. 这些要素的百分比。

You will need to report the additional parameters in your CBAM Report when the final good is imported to the EU under the CBAM.
当最终产品根据 CBAM 进口到欧盟时，你需要在 CBAM 报告中报告额外的参数。

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6.1.1 Reporting direct and indirect embedded emissions
6.1.1 报告直接和间接嵌入排放量

During the transitional period you need to report both 'direct emissions'[52] and 'indirect emissions'[53].
在过渡期间，你需要同时报告"直接排放"52 和"间接排放"53。

Direct embedded emissions are the emissions attributed to the relevant production process producing the good, based on the producing installation's direct emissions, emissions from relevant heat flows, material flows, waste gases (if relevant) and direct embedded emissions from any relevant precursor.
直接嵌入排放量是指根据生产设施的直接排放量、相关热流排放量、物流排放量、废气(如果相关)和任何相关前体的直接嵌入排放量，归因于生产货物的相关生产过程的排放量。

Indirect embedded emissions are the indirect emissions attributed to the relevant production process producing goods at the producing installation, and indirect embedded emissions from any relevant precursors.
间接嵌入排放是指在生产装置生产货物的相关生产过程中产生的间接排放，以及任何相关前体的间接嵌入排放。

A cross-sectoral rule is that where several production routes are used at the same installation for producing goods falling under the same CN code, and these routes are assigned to separate production processes, the embedded emissions of those goods should be calculated separately for each production route.
一项跨部门规则是，如果在同一装置上使用多条生产路线生产属于同一合并名目编码的货物，而且这些路线被分配到不同的生产工序，则这些货物的嵌入排放量应当对每条生产路线单独计算。

Embedded emissions in precursor goods
前体产品的嵌入排放量

The operator should include the embedded emissions in precursor goods (both direct and indirect emissions, as above) in the calculation of total embedded emissions for a final good, making this a 'complex good'. The embedded emissions of the relevant precursor goods[54] are added to embedded emissions of the complex good.
经营者应将前体货物的嵌入排放量(如上所述，包括直接和间接排放量)包括在计算最终货物的嵌入排放总量时，使之成为"复杂货物"。相关前体货物 54 的嵌入排放量被加入复杂货物的嵌入排放量。

6.1.2 Units for reporting embedded emissions
6.1.2 报告嵌入排放量的单位

The unit used for reporting embedded greenhouse gas is 'tonne of CO_2e[55]', which means one metric tonne of carbon dioxide ('CO_2'), or an amount of any other greenhouse gas listed in Annex I with an equivalent ('e') global warming potential; i.e. where relevant, N_2O and PFCs emissions should be converted to their 'tCO_2e' value.

用于报告嵌入式温室气体的单位是”吨二氧化碳 -55”，即一公吨二氧化碳，或附件一所列任何其他温室气体的数量，其全球升温潜能值相当于(e)；即在相关情况下，N2O 和全氟化碳排放量应转换为其‘ tCO2e’值。

For reporting purposes embedded emissions data should be rounded to whole tonnes CO_2e over the reporting period. Parameters used to calculate the reported embedded emissions should be rounded to include all significant digits, to a maximum of 5 decimal places. The level of rounding required for parameters used in such calculations will depend on the accuracy and precision of the measurement equipment used.
为报告目的，内含的排放量数据应四舍五入为报告期内的整吨二氧化碳排放量。用于计算所报告的嵌入排放量的参数应四舍五入，以包括所有有效数字，最多为小数点后 5 位。此类计算所用参数的舍入程度将取决于所用测量设备的准确与精密。

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52 ‘direct emissions’ mean emissions from the production processes of goods including emissions from the production of heating and cooling consumed during the production processes, regardless of the location of the production of the heating and 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，而不论加热和冷却过程的生产地点;

53 ‘indirect emissions’ mean emissions from the production of electricity, which is consumed during the production processes of goods, regardless of the location of the production of the consumed electricity.
”间接排放”是指在货物生产过程中消耗的电力生产所产生的排放，不论消耗电力的生产地点在哪里。

54 Where a precursor is itself a complex good, this process is repeated recursively until no more precursors are relevant.
如果一个前体本身是一个复杂的商品，这个过程将循环重复，直到没有更多的前体是相关的。

55 ‘tonne of CO2e’ means one metric tonne of carbon dioxide (‘CO2’), or an amount of any other greenhouse gas listed in Annex I with an equivalent global warming potential
”吨二氧化碳”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

6.1.3 Embedded emissions
6.1.3 嵌入式排放

The concept of embedded emissions, for the purposes of the CBAM, is based on, **but** not fully aligned with the principles and requirements for a carbon footprint of products (CFP). A CFP is usually understood as an amount of GHG-emissions (expressed as kg or t CO_2e) per *declared unit*, (e.g. a tonne of good) based on a life cycle perspective covering, all significant emissions from upstream and downstream processes (called life cycle stages), from mining and production to transport, use and end-of-life.
为 CBAM 的目的，嵌入式排放的概念是基于产品碳足印(CFP)的原则和要求，但并不完全符合这些原则和要求。CFP 通常被理解为每个申报单位(如一吨货物)的温室气体排放量(以千克或吨 CO2e 表示)，其基础是生命周期视角，涵盖从采矿和生产到运输、使用和报废的上游或下游工序(称为生命周期阶段)的所有重大排放量。

The difference from the CFP scope is because the CBAM is intended to cover the same emissions as would be covered by the EU ETS if the production were situated in the EU. The system boundaries of emissions covered by the EU ETS, and therefore the CBAM, are **narrower than those in a CFP**. Downstream emissions (emissions from the use and end-of-life) of the products are outside the scope of the EU ETS and the CBAM. Emissions included from transport of materials between sites and from processes further upstream are also not included. Table 6-1 summarizes this graphically.
与 CFP 范围的不同之处在于，CBAM 的目的是涵盖与欧盟排放交易计划涵盖的排放量相同的排放量，如果生产位于欧盟的话。欧盟排放交易计划所涵盖的排放系统边界，因此 CBAM，比 CFP 中的边界更窄。产品的下游排放(来自使用和报废的排放)不在欧盟排放交易系统和 CBAM 的范围之内。包括来自场地之间的物料运输和来自进一步上游工序的排放也不包括在内。表 6-1 以图形方式总结了这一点。

For the purpose of determining CBAM embedded emissions at a product level, the starting point are emissions of an installation. The installation's emissions are split ('attributed') to emissions of its production processes. Then any relevant embedded emissions of precursor materials are added, and the result is divided by the activity level of each production process, thereby resulting in 'specific embedded emissions' of the goods resulting from the production process.
为了确定 CBAM 在产品级的嵌入排放量，起点是安装的排放量。该装置的排放量是由其生产过程的排放量分割("归因")的。然后加入任何相关的前体材料的嵌入排放量，并将结果除以每个生产过程的活动水平，从而导致生产过程产生的货物的"特定嵌入排放量"。

These considerations are reflected in the definitions of direct and indirect emissions, as set out in the CBAM Regulation, and in its Annex IV which lays down the basic calculation approach, which in particular requires taking into account precursor materials.
这些考虑反映在 CBAM 条例所规定的直接和间接排放量的定义中，并反映在其附件四中，该附件规定了基本的计算方法，其中特别要求考虑到前体材料。

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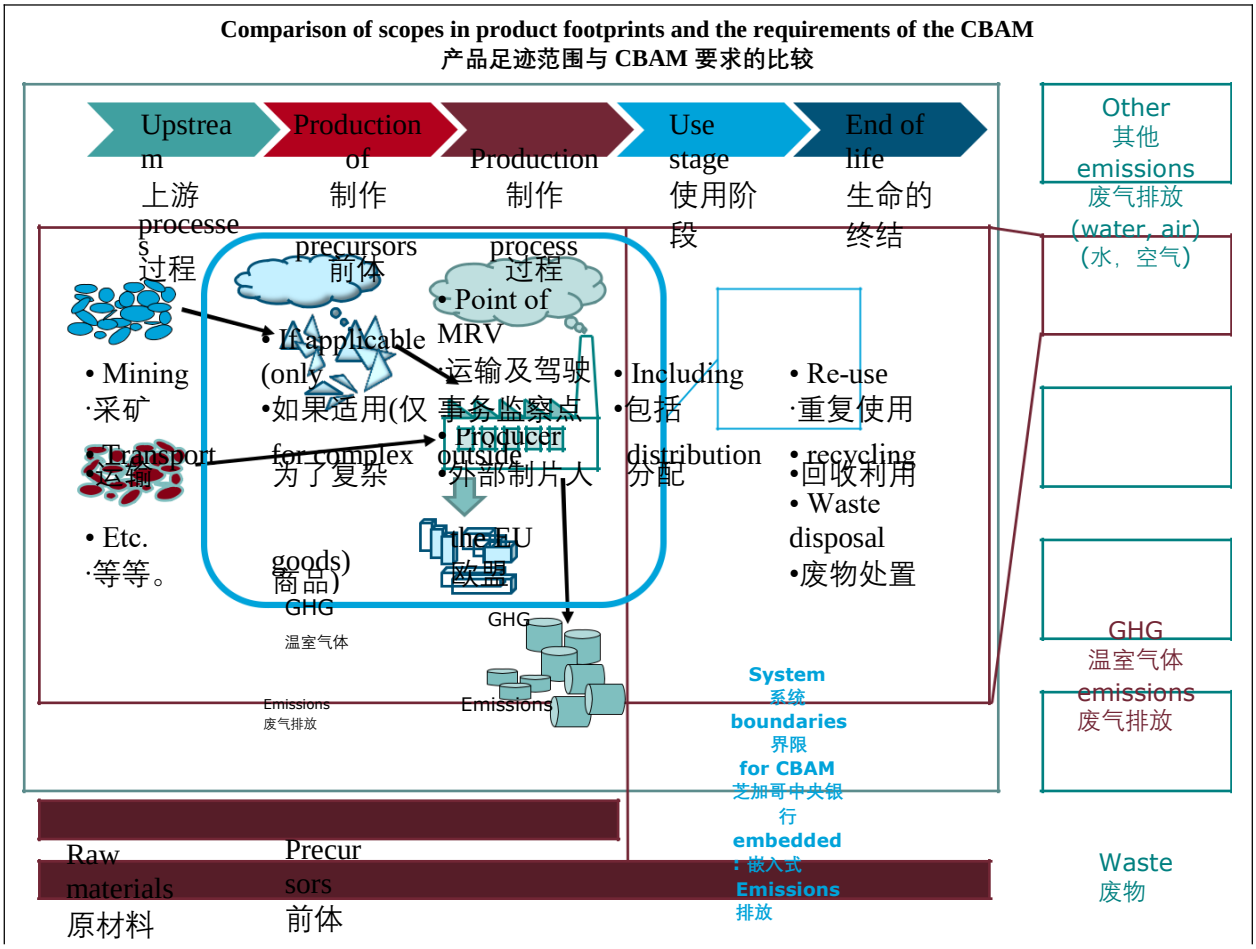
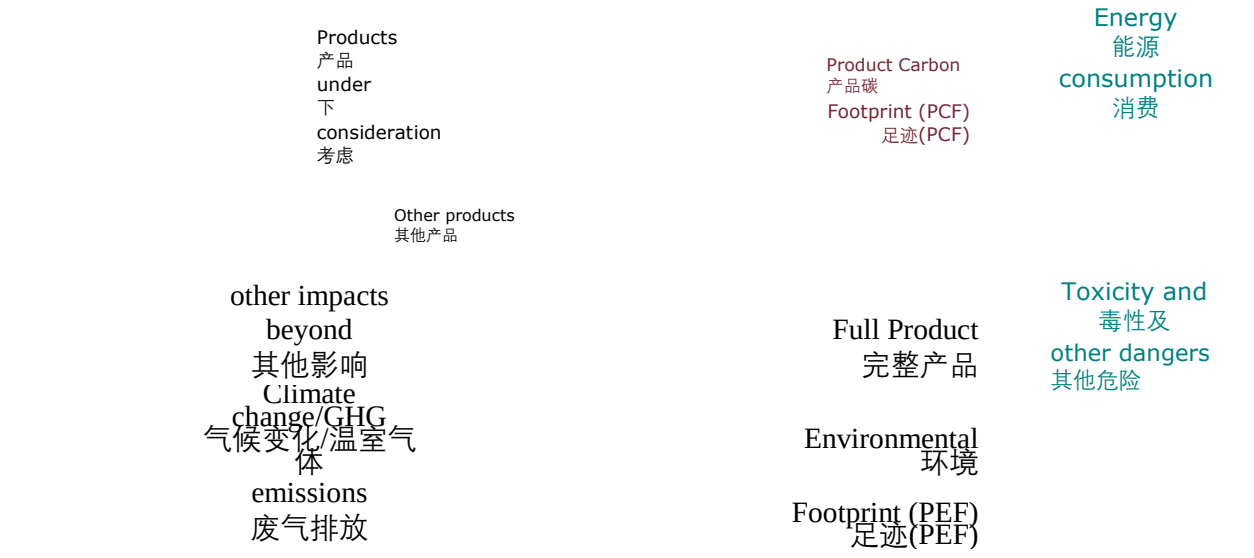
Figure 6-1: Comparison of product environmental footprint, product carbon footprint, and the specific partial carbon footprint that are to be used for determining embedded emissions in the CBAM.

图 6-1: 产品环境足迹、产品碳足印和用于确定 CBAM 中嵌入排放量的具体部分碳足印的比较。





6.1.4 Indirect emissions
6.1.4 间接排放

For the purpose of the transitional period of the CBAM, indirect embedded emissions have to be reported separately from the direct embedded emissions, for all goods covered.
就 CBAM 的过渡期而言，间接嵌入排放量必须与直接嵌入排放量分开报告，涵盖所有货物。

Indirect emissions of an installation or of a production process are equivalent to the emissions caused by the production of the electricity consumed in the installation or production process of goods, respectively, multiplied with the applicable emission factor for electricity:
安装或生产过程的间接排放量分别相当于在安装或生产货物过程中所消耗的电力的生产所造成的排放量乘以适用的电力排放系数:

Where:
地点:

are the indirect attributed emissions of a production process expressed in t CO_2;
是以 t co2 表示的生产过程的间接归属排放量;

are the emissions related to electricity produced or consumed, expressed in t CO_2;

is the electricity consumed expressed in MWh or TJ; and

与电力生产或消耗有关的排放量，是否以二氧化碳当量表示; 是否以兆瓦或

提交日期表示消耗的电力; 及

is the emission factor for electricity applied, expressed in t CO_2/MWh or t CO_2/TJ.
是用电的排放系数，以 t CO2/MWh 或 t CO2/TJ 表示。

The general rule for the emission factor is to use a default value provided by the European Commission for that purpose. However, Annex IV section 6 defines conditions under which actual data can be used for the emission factor:
排放系数的一般规则是使用欧盟委员会为此目的提供的默认值。然而，附件四第 6 节定义了实际数据可用于排放系数的条件:

> If there is a direct technical link between the installation in which the imported good is produced and the electricity generation source; or
> 生产进口货物的装置与发电来源有直接技术联系的;
>
> 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 [emission factor] value is claimed.
> 如果该设施的经营者与位于第三国的电力生产商签订了电力购买协议，购买的电力数量相当于要求使用某一特定[排放系数]值的数量。

Therefore, if the operator generates electricity within their own installation, the **emission factor used for the calculation and reporting of indirect emissions may be determined by the operator**. If the operator receives electricity from a directly technically connected installation and if that installation uses the same monitoring approaches as outlined in the CBAM Implementing Regulation, the operator should use the emission factor provided by that installation's operator. Furthermore, if your installation has a power purchase agreement[56] with an installation more remote, again the emission factor provided by that electricity supplier should be used. In all other cases, i.e. for electricity received from the grid, the **default emission factor for electricity in the country or region** as provided by the European Commission shall be used. Those default values are based on data by the IEA and are made accessible through the Commission's CBAM Transitional Registry.
因此，如果经营者在自己的设施内发电，用于计算和报告间接排放量的排放系数可由经营者确定。如果经营者从技术上直接相连的设施获得电力，如果该设施使用的监测方法与《 CBAM 实施条例》概述的相同，经营者应使用该设施经营者提供的排放系数。此外，如果你的安装与更远的安装有电力购买协议 56，同样应该使用该电力供应商提供的排放系数。在所有其他情况下，即从电网接收的电力，应使用欧盟委员会规定的国家或地区电力的默认排放系数。这些默认值是基于国际能源机构的数据，并通过欧盟委员会的 CBAM 过渡登记处提供。

6.1.5 Adding precursor emissions
6.1.5 添加前体排放

During the transitional period, standard values for the embedded emissions, as presented in the Implementing Regulation, may be used where the precursor is a CBAM good.
在过渡期间，如果前体是 CBAM 商品，可以使用《实施条例》中提出的嵌入排放量的标准值。

Default values can be used to calculate the embedded emissions of precursor goods that are used as inputs and consumed in the production process for other CBAM goods, where the actual emissions intensities for these precursor goods are not available.
缺省值可用于计算在其他 CBAM 货物的生产过程中用作投入和消费的前体货物的嵌入排放量，因为这些前体货物的实际排放强度不可用。

Default emission factors values have been calculated by the European Commission (for both direct and indirect emissions where appropriate) by CN code. These are published on the European Commission's dedicated website for the CBAM and a taxonomy is given in sector tables in **Annex C** of this document:
默认排放系数值是由欧盟委员会(在适当情况下，包括直接和间接排放)按合并名目编码计算的。这些数据公布在欧洲委员会 CBAM 的专门网站上，并在本文件附件 c 的部门表中给出了分类:

> Default values given at a 4-digit CN code level apply to all goods falling within this 4-digit CN code category (i.e. independent of the digits following these first 4 digits).
> 4 位合并名目编码级别的默认值适用于该 4 位合并名目编码类别内的所有货物(即独立于前 4 位数字后的数字)。
>
> Default values supplied at a 6-digit CN code level apply to all goods falling within this 6-digit CN code category.
> 在 6 位合并名目编码级别提供的默认值适用于所有属于这个 6 位合并名目编码类别的货物。

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56 Annex IV to the CBAM Regulation defines: *'power purchase agreement' means a contract under which a person agrees to purchase electricity directly from an electricity producer;*
《CBAM 规例》附件四的定义为:「电力购买协议」是指任何人同意直接向发电商购买电力的合约;

Default values supplied at an 8-digit CN code level only apply to this specific 8-digit CN code good – in most case these 8-digit codes are for the steel industry, reflecting the range of different production routes and alloying elements used.
在 8 位合并名目编码级别提供的默认值只适用于这个特定的 8 位合并名目编码良好-在大多数情况下，这些 8 位代码是钢铁行业，反映了不同的生产路线和使用的合金元素的范围。

In many cases the same default value applies to several CN codes, as listed in Annex C**.**
在许多情况下，同样的默认值适用于若干合并名目编码，如附件 c 所列。

Participants wishing to use the default values on the European Commission's dedicated CBAM website should note that these are set at a relatively high emissions intensity level and, therefore, it may be more advantageous to use the actual values for precursor goods where these are available.
希望在欧洲联盟委员会专门的 CBAM 网站上使用默认值的与会者应当注意，这些默认值是设定在相对较高的排放强度水平上的，因此，如果有前体货物的实际值，使用这些值可能更为有利。

6.1.6 Default emission factors for precursors
6.1.6 前体的默认排放系数

Default emissions factors may be used to calculate the embedded direct and indirect emissions of precursor goods, where these precursor goods are used as inputs and are consumed in the production process of other CBAM goods.
缺省排放系数可用于计算前体货物的嵌入式直接和间接排放量，这些前体货物用作投入，并在其他 CBAM 货物的生产过程中消费。

The factors are published on the European Commission's dedicated CBAM website and are listed by aggregated goods category, production route and relevant precursor. These default values are separate direct and indirect specific embedded emissions (SEE) factors **($tCO_{2(e)}$/t good)** for each precursor good.
这些因素公布在欧盟委员会专门的 CBAM 网站上，并按货物总类别、生产路线和相关前体列出。这些默认值是每个前体商品单独的直接和间接特定嵌入排放(SEE)因子(tCO2(e)/t good)。

Limits on the use of default values:
使用默认值的限制:

EU importers are allowed to use these values to ensure your compliance with the CBAM requirements', in case you do not receive relevant data in time from operators of installations producing CBAM goods. They may be used:
欧盟进口商被允许使用这些值，以确保您遵守 CBAM 的要求'，如果您没有及时从生产 CBAM 货物的装置经营者那里收到相关数据。他们可能会使用:

Without quantitative limit until **31 July 2024** i.e. for use in the first three quarterly CBAM reports.
在二零二四年七月三十一日前不设数量限制，即供 CBAM 首三个季度报告使用。

Without time limit, but quantitatively limited: for complex goods, up to 20% of the total embedded emissions may be determined using estimations. Using default values provided by the Commission would qualify as 'estimation'.

没有时间限制，但在数量上有限制: 对于复杂货物，可使用估计数确定高达20% 的嵌入排放总量。使用委员会提供的默认值将被定义为“估算”。

For reporting declarants, the default values can serve as a tool for you to check the plausibility of the embedded emissions data provided by the operators, as the default values are determined as global average values based on publicly available sources. If the values reported by the operator are substantially different from the default values, then it is recommended you check with the operator that there is no error in the data or calculation of the embedded emissions.
对于报告声明者，默认值可以作为检查操作者提供的嵌入式排放数据是否合理的工具，因为默认值是根据公开可用来源确定的全球平均值。如果操作员报告的数值与默认值大相径庭，则建议您与操作员核对嵌入排放量的数据或计算没有错误。

Default emission factors for grid electricity
电网电力缺省排放系数

Where grid electricity is consumed by a production process, you may use a default value based on either:
如果电网电力是由生产过程消耗的，你可以使用默认值，基于以下两种情况:

The average emission factor for grid electricity (in the electricity’s country of origin), based on data from the International Energy Agency (IEA) provided by the European Commission in the CBAM Transitional Registry; or
根据欧洲联盟委员会在 CBAM 过渡登记册中提供的国际能源机构(能源机构)数据，电网电力的平均排放系数(在电力的起源国) ; 或

Any other emission factor of the country of origin's electricity grid based on **publicly available data** representing either the average emission factor[57] or the CO_2 emission factor
根据代表平均排放系数 57 或 co2 排放系数的公开数据确定的起源国电网的任何其他排放系数

You should note that the determination of specific emissions factors by using market-based instruments such as "guarantees of origin" or "green certificates" etc. are not allowed.
你应注意，不得以市场为本的工具，例如"产地来源保证"或"环保证书"等，来决定特定的排放系数。

6.2 Reporting requirements
6.2 报告规定

This section outlines how you should report production and embedded emissions during the CBAM transitional period. The textbox below signposts the key sections in the Implementing Regulation for reporting, relevant for the CBAM transitional period.
这一部分概述了在 CBAM 过渡期间你应该如何报告生产和嵌入式排放。下面的文本框标志着实施条例中与 CBAM 过渡期相关的报告的关键部分。

Implementing Regulation references:
实施条例参考文献:

Annex II, Section 1 Definitions.
附件二，第 1 节定义。

Annex III, Section F Rules for attributing emissions from an installation to goods.
附件三 f 节将设施排放归因于货物的规则。

Annex III, Section I Communication by the operator of the data for the use by the reporting declarant in the CBAM report.
附件三第一节运营商在 CBAM 报告中为报告申报人所使用的数据的沟通。

Default values for the calculation of embedded emissions, provided by the European Commission and published on their dedicated website for the CBAM.
计算嵌入式排放量的默认值，由欧盟委员会提供，并在其 CBAM 的专门网站上公布。

6.2.1 Reporting the quantity of goods imported
6.2.1 报告进口货物数量

In a given reporting period, the total quantity of goods imported that meets a particular CN product specification for that good is to be reported, and expressed in tonnes or MWh for electricity.
在某一报告期内，符合氯化萘特定产品规格的进口货物总量应予报告，并以吨或兆瓦表示电力。

6.2.2 Reporting the quality of certain goods imported
6.2.2 报告某些进口货物的质量

There are some additional qualifying parameters that you as the EU importer needs to report under the CBAM. These depend on the goods imported. For example, for cements imported, the total clinker content needs to be reported, for mixed fertilizers the contents of the different forms of nitrogen, etc. The relevant parameters are listed in section 2 of Annex IV of the Implementing Regulation.
您作为欧盟进口商需要在 CBAM 下报告一些额外的限定参数。这取决于进口的商品。例如，对于进口水泥，需要报告熟料的总含量，对于混合肥料，需要报告不同形式氮的含量等。相关参数列于《实施规例》附件 IV 第 2 节。

You need to ensure that you collect all the parameters necessary for your CBAM goods from the producer(s) of the imported good(s).
你需要确保你从进口货物的生产商那里收集到你的 CBAM 货物所需的所有参数。

These additional reporting requirements are listed for each sector in section 5. Some of these parameters require quality information of the products such as, for example, the clinker content of cement, the content of certain alloy elements in steel, the amount of
第 5 节列出了每个部门的这些额外报告要求。其中一些参数需要产品的质量信息，例如，水泥熟料含量、钢中某些合金元素的含量、

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57 The CBAM Regulation defines: *'Emission factor for electricity' means the default value, expressed in* CBAM 法规定义: "电的排放系数"是指默认值，用

CO_2e, representing the emission intensity of electricity consumed in production of goods.
二氧化碳排放系数，表示生产商品所消耗的电能的排放强度。

scrap used for the production of steel and aluminium, the concentration of nitric acid or of hydrous ammonia, or the content of different nitrogen forms in mixed fertilizers.
用于生产钢铁和铝的废料、硝酸或含水氨的浓度或混合肥料中不同形态氮的含量。

Note that the differentiation of goods by their quality makes it necessary to report data on a more detailed level than just CN codes. For example, if you import three different grades of mixed fertilizers, you will have to report these as three separate goods with the same CN code with different embedded emissions and composition data.
需要注意的是，由于商品的质量不同，因此有必要在更详细的层面上报告数据，而不仅仅是 CN 代码。例如，如果你进口三种不同等级的混合肥料，你必须报告这三种不同的货物，使用相同的合并名目编码和不同的嵌入排放量和成分数据。

6.2.3 Reporting direct and indirect embedded emissions
6.2.3 报告直接和间接嵌入排放量

During the transitional period you need to account for both 'direct emissions'[58] and 'indirect emissions'[59], in reporting the embedded emissions of the goods imported.
在过渡期间，在报告进口货物的内含排放量时，你需要同时考虑"直接排放量"58和"间接排放量"59。

Where several production routes have been used for producing goods falling under the same CN code, and those production routes are assigned to different production processes, the embedded emissions of the goods are calculated and reported separately for each production route.
如果多条生产路线被用于生产属于同一氯化萘编码的货物，而且这些生产路线被分配到不同的生产工序，则计算和报告每条生产路线的货物嵌入排放量。

Embedded emissions in precursor goods
前体产品的嵌入排放量

The operator should include the embedded emissions in precursor goods (both direct and indirect emissions) in the calculation of total embedded emissions for a final good, making this a 'complex good'. The embedded emissions of the relevant precursor goods[60] are added to embedded emissions of the complex good.
经营者应将前体货物的嵌入排放量(包括直接和间接排放量)包括在计算最终货物的总嵌入排放量时，使之成为"复杂货物"。相关前体货物 60 的嵌入排放量被加入复杂货物的嵌入排放量。

The inclusion of embedded emissions of precursor goods is necessary to ensure comparability of carbon costs under the EU ETS and the CBAM. The relevant greenhouse gas emissions correspond to those greenhouse gas[61] emissions covered also by Annex I to the EU ETS Directive 2003/87/EC, namely[62] carbon dioxide (CO_2) for all sectors, and additionally nitrous oxide (N_2O) for some fertilizer goods and perfluorocarbons (PFCs) for some aluminium goods.
为了确保欧盟排放交易计划和 CBAM 下碳成本的可比性，有必要纳入前体产品的嵌入排放。有关的温室气体排放量相当于欧盟排放交易计划指令 2003/87/EC 附件一所涵盖的温室气体排放量 61，即所有部门的二氧化碳排放量 62，另外一些化肥产品的一氧化二氮排放量和一些铝产品的全氟化碳排放量。

6.2.4 Units for reporting embedded emissions
6.2.4 单位用于报告嵌入排放量

The unit used for reporting embedded greenhouse gas is 'tonne of CO_2e[63]', which means one metric tonne of carbon dioxide ('CO_2'), or an amount of any other greenhouse gas
用于报告嵌入式温室气体的单位是"吨 CO2e63"，即一公吨二氧化碳(" CO2")，或任何其他温室气体的数量

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58 'direct emissions' mean emissions from the production processes of goods including emissions from the production of heating and cooling consumed during the production processes, regardless of the location of the production of the heating and 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，而不论加热和冷却过程的生产地点;

59 'indirect emissions' mean emissions from the production of electricity, which is consumed during the production processes of goods, regardless of the location of the production of the consumed electricity.
"间接排放"是指在货物生产过程中消耗的电力生产所产生的排放，不论消耗电力的生产地点在哪里。

60 Where a precursor is itself a complex good, this process is repeated recursively until no more precursors are relevant.
如果一个前体本身是一个复杂的商品，这个过程将循环重复，直到没有更多的前体是相关的。

61 'greenhouse gases' mean greenhouse gases as specified in Annex I in relation to each of the goods listed in that Annex;
"温室气体"是指附件一中针对该附件中所列每种货物指明的温室气体;

62 The CBAM Regulation, paragraph 17
《中央银行条例》第 17 段

63 'tonne of CO2e' means one metric tonne of carbon dioxide ('CO2'), or an amount of any other greenhouse gas listed in Annex I with an equivalent global warming potential
"吨二氧化碳"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

listed in Annex I with an equivalent ('e') global warming potential; i.e. where relevant, N_2O and PFCs emissions should be converted to their 'tCO_2e' value.
(e)全球升温潜能值；即在有关情况下，N2O 和 PFCs 的排放量应换算为其" tCO2e"值。

For reporting purposes embedded emissions data should be rounded to whole tonnes CO_2e over the reporting period. Parameters used to calculate the reported embedded emissions should be rounded to include all significant digits, to a maximum of 5 decimal places. The level of rounding required for parameters used in such calculations will depend on the accuracy and precision of the measurement equipment used.
为报告目的，内含的排放量数据应四舍五入为报告期内的整吨二氧化碳排放量。用于计算所报告的嵌入排放量的参数应四舍五入，以包括所有有效数字，最多为小数点后 5 位。此类计算所用参数的舍入程度将取决于所用测量设备的准确与精密。

6.2.5 Reporting the effective carbon price due
6.2.5 报告有效碳价格到期

In order to ensure the fair treatment of goods produced in different installations in different jurisdictions, it is necessary for the importer to report the '**effective carbon price due**[64] for production of the CBAM goods. This may be applied at a national or subnational level.
为了确保在不同管辖区的不同设施生产的货物得到公平对待，进口商有必要报告生产 CBAM 货物的"有效碳价格"。这可能适用于国家或地方一级。

The '**effective carbon price**' is the actual price per tonne CO_2e due and should take into account:
"有效碳价格"是每吨二氧化碳的实际价格，应该考虑:

The actual price of a tonne CO_2e in the carbon pricing scheme in the jurisdiction;
本管辖区碳定价办法中一吨二氧化碳 e 的实际价格;

The coverage of emissions of the production processes in the carbon pricing scheme (direct, indirect, types of GHG, etc.);
碳定价方案中生产过程的排放覆盖范围(直接、间接、温室气体类型等) ;

Any applicable 'rebates'[65], i.e. the amount of free allocation (in the case of an ETS) or any financial support, compensation or other form of rebate received in that jurisdiction, per tonne of the product relevant for the CBAM; and
任何适用的「回扣」65，即在该司法管辖区内每公吨与中央银行有关的产品所获得的免费分配金额(就对外贸易服务而言)或任何财政支持、补偿或其他形式的回扣; 以及

In the case of complex goods, the carbon price due (after any rebates received) of any relevant precursor materials consumed in the production process.
就复杂货物而言，在生产过程中消耗的任何相关前体物料的碳价格(在收到任何回扣后)。

In the transitional period this is a reporting obligation for importers; however, in the definitive period disclosure of this information will give importers **a rebate in the amount otherwise due to be paid** by the person liable for the CBAM obligation.
在过渡时期，这是进口商的报告义务；然而，在最终时期，披露这一信息将使进口商获得一笔退税，退税金额原本应由对 CBAM 义务负有责任的人支付。

The total carbon price due needs to be attributed to the CBAM goods in a similar way as the specific embedded emissions.
到期的总碳价格需要以与具体的嵌入排放量类似的方式归因于 CBAM 产品。

The carbon price due may be attributed to a production process and aggregated good category in a similar way to how specific embedded emissions are calculated, and should be **expressed as euros per tonne of CBAM good**.
应付的碳价格可以归因于一个生产过程和总的良好类别，这与具体的嵌入排放量的计算方式类似，应以每吨 CBAM 良好物品的欧元表示。

For complex goods, where relevant precursors are consumed by the production process, the carbon price due by the supplier should be added to that determined for the complex CBAM good, and the resulting carbon price calculated.
对于在生产过程中消耗有关前体的复杂货物，应将供应商应付的碳价格加上为复杂 CBAM 货物确定的碳价格，并计算出由此产生的碳价格。

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64 The CBAM Regulation defines: *'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 good.*
《CBAM 条例》界定:"碳价格"是指在第三国根据减少碳排放计划，以税收、征税或费用的形式，或以温室气体排放交易制度下的排放限额的形式，根据此种措施所涵盖的温室气体计算，并在生产商品期间释放的金额。

65 The Implementing Regulation defines: *'rebate' means any amount that reduces the amount due or paid by a person liable for the payment of a carbon price, before its payment or after, in a monetary form or in any other form.*
《实施条例》界定:"回扣"是指减少负责支付碳价格的人在支付之前或之后以货币形式或任何其他形式应付或支付的数额的任何数额。

If the supplier of the precursor does not provide the required information, you have to assume the carbon price due for the precursor to be zero.
如果前体的供应商没有提供所需的信息，你必须假设前体的碳价格为零。

The two main types of carbon pricing system in operation are an **emissions trading system** (ETS) or a **carbon price in the form of a tax, levy or fee**. In these cases the type of information that operators should report are as follows:
现行的两种主要碳定价制度是排放交易制度(ETS)或以税收、征费或费用形式出现的碳定价。在这些情况下，运营商应该报告的信息类型如下:

Carbon price under an Emission Trading System (ETS):
碳污染减排计划(ETS)下的碳价格:

- The annual average price of allowances/certificates relating to one metric tonne of CO_2e in the applicable currency;
以适用货币计算的与一公吨二氧化碳 e 有关的津贴/证书的年平均价格;

- Details of the ETS rules[66], such as whether it applies to direct and/or indirect emissions;
ETS 规则 66 的细节，例如它是否适用于直接和/或间接排放;

- The total emissions for which you had to surrender allowances or certificates;
你须交回免税额或证明书的总排放量;

- The total number of allowances or certificates which you received for free, as a 'free allocation';
你作为「免费分配」而免费获得的配额或证明书的总数;

- The resulting difference between emissions and free allocation. If the latter exceeds the emissions, the carbon price due is to be reported as zero.
排放量和免费分配之间的差异。如果后者超过排放量，碳价格将被报告为零。

Carbon price in the form of a tax, levy or fee:
以税收、征税或费用形式出现的碳价格:

- The annual average amount of tax, levy or fee relating to one metric tonne of CO_2e in the applicable currency. If the amount is different e.g. for different fuels used, a weighted average rate corresponding to the fuel mix of your installation is to be determined for each reporting period;
以适用货币计算的与一公吨二氧化碳有关的年平均税额、征费或费用。如数量不同，例如使用的燃料不同，则须就每个报告期确定与装置燃料组合相对应的加权平均数;

- Details on the rules applicable[66] to the tax, levy or fee, such as whether it applies to direct and/or indirect emissions or specific processes or fuels, etc.;
适用于税收、征费或收费的规则的详情，例如是否适用于直接及/或间接排放，或特定工序或燃料等;

- The total emissions for which you had to pay the carbon price under the tax, levy or fee;
你须缴付税款、征费或费用下的碳排放总量;

- Any rebate you were allowed to apply to your payment of the carbon tax, levy or fee;
你被允许在支付碳税、征税或费用时获得的任何退税;

- The resulting total carbon tax paid. If the rebate exceeds the tax rate before the application of the rebate (or refunding), the carbon price due is to be reported as zero.

由此产生的碳税总额。如果退税超过了实施退税(或退税)之前的税率，到期的碳价格将被报告为零。

Other types of carbon price system may be possible, such as Results-Based Climate Finance (RBCF) but these are not typical of industry sectors, and are not eligible under the CBAM legislation.

其他类型的碳价格体系也许是可能的，例如基于成果的气候融资，但这些不是工业部门的典型，不符合 CBAM 立法的条件。

The exchange rate between the applicable currency of the carbon price due and euros will be applied automatically in the CBAM Transitional Registry when the CBAM Report is entered by the reporting declarant, using the average yearly exchange rate for the preceding year.

当提交报告的申报人输入 CBAM 报告时，应付碳价格的适用货币与欧元之间的汇率将在 CBAM 过渡登记处自动适用，使用前一年的年平均汇率。

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66 Importers will have to provide a description and indication of legal act – i.e. provide the regulation reference, ideally as internet link. Therefore, you should also provide this information.

进口商必须提供法律行为的描述和指示——即提供法规参考，最好是作为互联网链接。因此，你也应该提供这些信息。

6.2.6 Information relevant for importers
6.2.6 与进口商有关的资料

During the transitional period importers report details of both the **carbon price due** (i.e. the carbon price in the country of origin) and also the CBAM **products covered by the carbon price**, although the specific details to be reported will vary according to the type of carbon pricing system in operation (ETS, carbon tax, levy or fee, or other, as above). The details that should be reported on are summarised in the table below.
在过渡期间，进口商报告应付的碳价格(即起源国的碳价格)以及碳价格所涵盖的 CBAM 产品的详细资料，但报告的具体细节会因运作中的碳价格制度类型(排放交易计划、碳税、征费或其他费用，如上文所述)而有所不同。应汇报的详情载列于下表。

Table 6-1: Reporting the carbon price due
表 6-1: 报告到期的碳价格

Quarterly report 季度报告 category 类别	Detailed information required 详细信息需求
Carbon price due 碳价格到期	– Emissions sequence number (per CBAM Transitional - 排放序列号(每个 CBAM 过渡期) Registry). 注册表)。 – Type of carbon price (e.g. ETS or carbon price in the form - 碳价格的类别(例如碳排放交易计划或表格中的碳价格 of a tax, levy or fee), rebate received (which for an ETS may 税、征费或费用)、收到的回扣(对于碳排放交易计划，可 be free allocation) or any other form of compensation (such 免费派发)或任何其他形式的补偿(例如 as a reduced rate of taxation for energy intensive industry). 能源密集型产业税率的降低)。 – Description and indication of legal act - i.e. provide a - 法律行为的描述和指示-即提供 description of the carbon pricing regulation that establishes 对建立碳定价规定的说明 the ETS system or carbon tax, levy or fee in the country of 碳排放税、征费或其他费用 origin, and provide the regulation reference. ，并提供监管参考。 – Amount of carbon price due - in the currency of the country - 应付的碳价格金额-以该国货币计算 of origin where the carbon price is due. This is converted 原产地的碳排放价格。这是换算后的 into a euro equivalent, using the average yearly exchange 用平均年兑换率换算成欧元等价物 rate for the preceding year. 前一年的汇率。 – Details of the currency in the country of origin and - 起源国货币的详细情况和 applicable exchange rate (see below). 适用汇率(见下文)。
Products covered by	– Emissions Sequence number (per CBAM Transitional

所涵盖的产品 carbon price due 碳价格到期	一排放序列号(每个 CBAM 过渡期) Registry). 注册表)。 – Type of product covered and the corresponding CN code – - 涵盖的产品类别及相应的合并名目编号 - the carbon price due should be separately listed for 应缴的碳价格应另行列出 precursors obtained from other installations. 从其他装置获得的前体。 – Quantity of emissions covered – embedded direct or indirect - 包含的排放量-直接或间接包含的 emissions. 废气排放。 – Quantity of emissions covered by any rebate or other form - 任何回扣或其他形式的排放量 of compensation. 补偿金额。 – Any supplementary or additional information as required by 一《税务条例》规定的任何补充或额外资料 the CBAM Transitional Registry. CBAM 过渡登记处。

The amount of carbon price due in the currency of the country of origin should be converted to the euro equivalent, using the average yearly exchange rate for the preceding year to the year in which the report is due; the factor is provided in the CBAM Transitional Registry and in most cases is the yearly conversion factor published by the European Central Bank.
以起源国货币计算的碳价格数额应按报告到期前一年的平均年兑换率换算成欧元等值; 该因素在 CBAM 过渡登记处提供，在大多数情况下是欧洲中央银行公布的年兑换因素。

6.3 Reporting template
6.3 报告模板

During the transitional period reporting declarants need submit quarterly reports on the CBAM Transitional Registry. The report structure is given in Annex I to the Implementing Regulation. To complete the report on the Transitional Registry, you, as a reporting declarant, need to obtain information on the embedded emissions of imported goods from the operators of the installations making these goods for export.
在过渡期间，申报人需要提交关于 CBAM 过渡登记处的季度报告。报告结构见实施条例附件一。作为申报人，你须向制造进口货物供出口的装置的经营者索取有关进口货物的累积排放量的资料，以填写过渡登记册的报告。

6.3.1 Emission data communication from operators
6.3.1 经营者的排放数据通讯

Information on embedded emissions may be provided by operators to reporting declarants using an ‘emissions data communication’ template report, which has been developed by the European Commissions and which is given in Annex IV of the Implementing Regulation. The use of this template is not obligatory but can greatly facilitate the information exchange.
经营者可使用”排放数据通报”模板报告向报告申报人提供关于嵌入排放量的信息，该模板报告由欧洲联盟委员会编写，载于《实施条例》附件四。使用该模板不是强制性的，但可以大大促进信息交流。

The template is divided into two parts: the first part of the template contains all necessary embedded emissions information that you, as the reporting declarant, need to compile for your CBAM report; the second part of the template is an optional section that operators are **recommended to complete,** as it will provide **greater transparency** of the data reported under Part 1.
该模板分为两部分: 模板的第一部分包含所有必要的嵌入式排放信息，作为报告声明人，您需要为 CBAM 报告编译这些信息; 模板的第二部分是一个可选部分，建议操作员完成该部分，因为它将提高第 1 部分报告的数据的透明度。

Reporting declarants may use the information in Part 2 to carry out their own data quality checks on the contents of Part 1.
报告声明人可以使用第 2 部分中的信息对第 1 部分的内容进行自己的数据质量检查。

The contents of the operator’s emissions communication is outlined in the table below for your information.
运营商的排放通信内容在下表中列出，以供参考。

Table 6-2: Contents of the operator’s emissions data communication to reporting declarants
表 6-2: 经营者向报告申报人通报的排放数据的内容

模板	过渡时期所需资料摘要
Part 1 – 第一部分一 General 一般 information 资料	Includes the data to be communicated to the reporting declarant. 包括要传递给报告声明人的数据。 – Installation data, comprising identification and location details for - 安装数据，包括识别和位置详情 the operator's installation, and contact details for the operator's 营办商的安装，以及营办商的联络资料 authorised representative. 授权代表。 – The production processes and routes under each aggregated goods - 每项综合货物的生产过程和路线 category at the installation. 分类。 – For each aggregated goods category or separately for each good by - 对于每一种综合货物类别，或对于每一种货物分别按 CN code: 合并名目编码:

Template 模板	Summary of information required for the transitional period 过渡时期所需资料摘要
	– The direct and indirect specific embedded emissions of each good; and for SEE indirect detail on how the emission factor was determined and the information source used; 一每种货品的直接和间接特定嵌入排放量; 以及关于如何确定排放系数和使用的资料来源的 SEE 间接详情; – Information on what data quality and methods (calculation-based, measurement-based, other) were used for determining embedded emissions, and whether this was based fully on monitoring, or if default values were used; - 关于使用何种数据质量和方法(基于计算、基于测量、其他)来确定嵌入式排放量的信息，以及这是否完全基于监测，或者是否使用了默认值; – If default values were used, a short description why these were used instead of actual data; 一如使用默认值，简述为何使用默认值而非实际数据; – Information on additional sector-specific reporting parameters for goods produced, if required; and - 必要时提供关于所生产货物的其他具体部门报告参数的资料; – If applicable, information on a carbon price due, and separately for any precursors obtained from other installations, by the precursors' country of origin. - 在适用情况下，前体起源国提供关于从其他设施获得的任何前体应付碳价格的资料，并另行提供这些前体的资料。
Part 2 – 第二部分 - Optional 可以选择 information 资料	Provides greater transparency of the data under Part 1, and 为第 1 部分下的数据提供更大的透明度 allows the reporting declarant to carry out validation checks 允许报告声明者进行验证检查 on Part 1. 第一部分。 – The total emissions of the installation, including: activity data and - 该设施的总排放量，包括: 活动数据和 calculation factors for each source stream used; emissions of each 每个使用源流的计算因子; 每个排放量 emission source monitored using a measurement-based 用基于测量的方法监测排放源 methodology, and emissions determined by other methods; and if 方法，以及其他方法确定的排放; applicable, any CO2 imports or exports to other installations, for 任何二氧化碳进口或出口至其他装置, the reasons outlined above. 上述原因。 – A 'heat balance' of imported, produced, consumed and exported - 进口、生产、消费和出口的"热平衡" measurable heat, and similarly balances for waste gases or 可测量的热量，以及废气或废气的类似平衡 electricity.

电力。
– A list of all relevant goods by CN code produced by the
- 按合并名目编号列出所有相关货物的清单
installation, including precursors not covered by separate
装置，包括没有单独覆盖的前体
production processes.
生产工序。
– For precursor goods:
- 前体货物:
– The quantity received from elsewhere.
一从其他地方收到的数量。
– Their specific direct and indirect embedded emissions (as
- 其具体的直接和间接嵌入排放量(如
reported by other operators).
由其他运营商报告)。
– The quantity used in each production process, excluding
- 每个生产过程所使用的数量，但不包括
precursor goods produced in the same installation.
在同一装置生产的前体货物。
– For attributed direct and indirect emissions: information on how
- 对于已确定的直接和间接排放量: 关于如何
the attributed emissions of each production process were
每个生产过程的归因排放量是

Template 模板	Summary of information required for the transitional period 过渡时期所需资料摘要
	calculated; the activity level and attributed emissions of each 计算; 每个活动水平和归属的排放量 production process. 生产过程。 – A short description of the installation, covering: relevant and non- - 安装简介，包括: 相关的和非相关的 relevant (out of scope) production processes; 相关的(超出范围的)生产工艺; – The main production processes taking place at the installation 一在装置进行的主要生产工序 and any production processes not covered for CBAM purposes; 以及任何不包括在 CBAM 用途内的生产工艺; – The main elements of the monitoring methodology being used; 一所采用的监察方法的主要元素; and 还有 – What measures to improve data quality have been taken, in 一已采取哪些措施改善数据质素，包括 particular whether any form of verification (in the definitive 特别是是否有任何形式的核实(在最终 period) was applied. 时期)。 – information on the electricity emissions factor in the power - 关于电力中的电力排放因素的信息 purchase agreement, where appropriate. 购买协议(如适用)。

Source: Annex IV to the Implementing Regulation.
资料来源: 《实施条例》附件四。

To help operators share their information on embedded emissions with you, as a reporting declarant, the template in Annex IV has been translated into a 'voluntary to use' spreadsheet, providing the information under Parts 1 and 2 in the table above. The following Figure 6-2 shows how this spreadsheet template is structured.
为协助营办商与你分享有关嵌入式排放的资料，作为申报人，附件四的模板已转化为"自愿使用"电子表格，提供上表第 1 部分和第 2 部分的资料。下面的图 6-2 显示了这个电子表格模板的结构。

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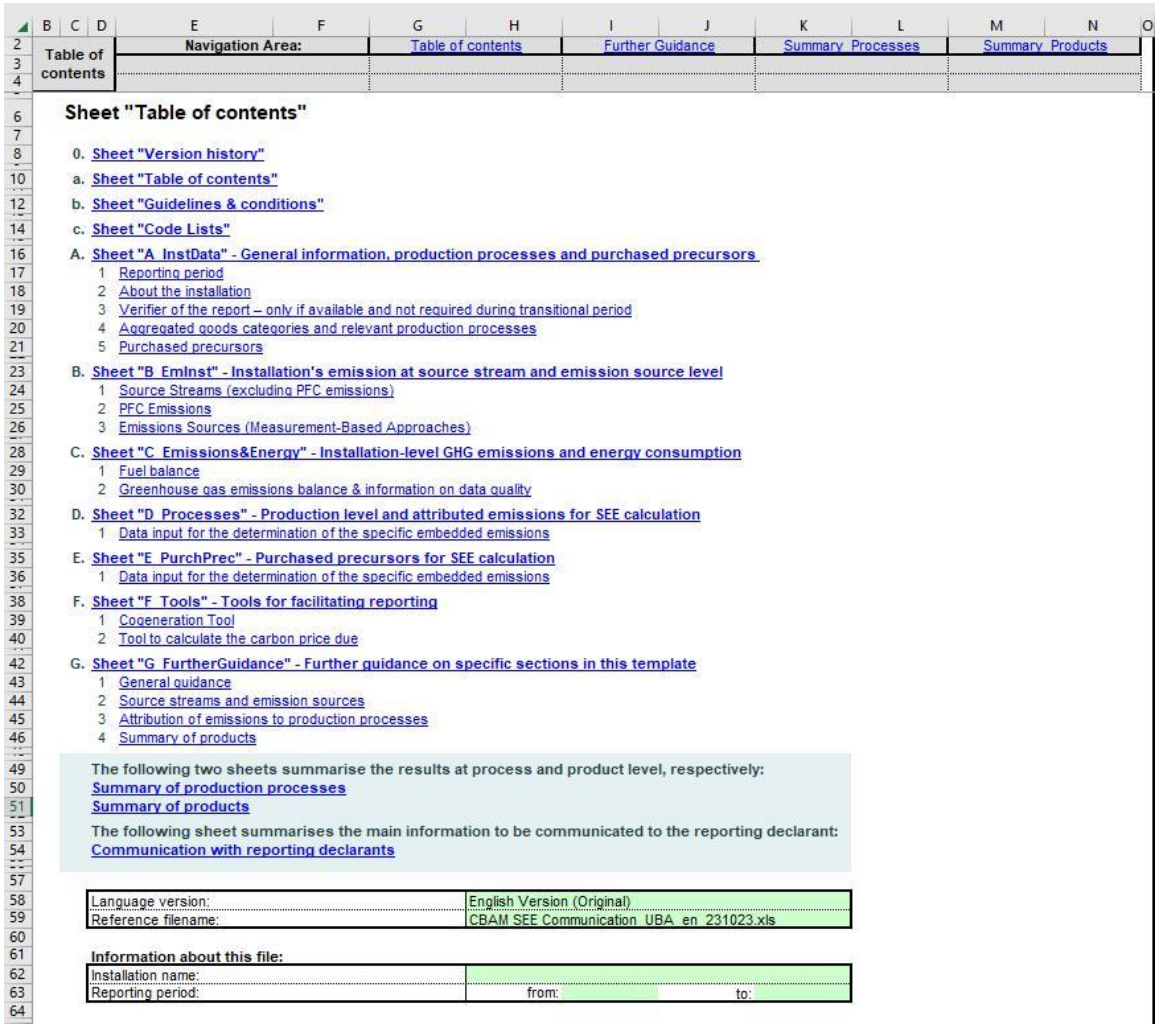
Figure 6-2: Voluntary electronic data communication template – Contents page
图 6-2: 自愿电子数据通信模板-目录页



Key features of the template include:
模板的主要特点包括:

User-friendly navigation and automatic calculation of CBAM embedded emissions data from data inputs, showing how attributed emissions have been calculated for each production process.
用户友好的导航和 CBAM 嵌入式排放数据输入的自动计算，显示如何计算每个生产过程的属性排放量。

Covers information for both Parts 1 and 2 in the operators' report above, identifies what data is required for the reporting declarants to complete the CBAM report and what data is optional, and provides guidance on how to use the template and on the different calculations performed.
涵盖上述操作员报告中第 1 部分和第 2 部分的信息，确定报告声明者需要哪些数据来完成 CBAM 报告，以及哪些数据是可选的，并就如何使用模板和执行的不同计算提供指导。

Tools for facilitating reporting, for attributing emissions between heat and electricity for CHP/cogeneration and for calculating the carbon price due.
用于促进报告的工具，用于计算热电联产/热电联产之间的排放量，以及用于计算碳价格的工具。

Summary sheets providing the main information on production processes and products to be communicated to the reporting declarant for their CBAM Reports.
摘要表，提供关于生产过程和产品的主要信息，并将其传达给报告申报人，以便其进行 CBAM 报告。

The spreadsheet is available from the European Commission’s dedicated website for the CBAM.
电子表格可以从欧盟委员会的 CBAM 专用网站上获得。

6.3.2 Reporting by declarants
6.3.2 申报人的报告

The contents and reporting structure of the CBAM report that reporting declarants must complete is indicated in Annex I of the Implementing Regulation 'Information to be submitted in the CBAM reports'. The CBAM report has been digitally integrated into the Transitional Registry, as summarised in the table below.
报告申报人必须填写的 CBAM 报告的内容和报告结构见《实施条例》附件一"CBAM 报告中应提交的信息"。如下表所示，CBAM 报告已被数字化整合到过渡登记册中。

Table 6-3: Contents of the CBAM report in the Transitional Registry
表 6-3: 过渡登记处中 CBAM 报告的内容

Registry 注册处 CBAM report CBAM 报告 structure 结构	Summary of the contents of the CBAM report in Annex I CBAM 报告内容摘要见附件一
Section 1 - 第一节 - Header 标题	– Report issue date, ID, reporting period and year. 一报告发出日期、身份证号码、报告期间及年份。 – Total quantity of goods imported and total emissions. - 进口货物总量和排放总量。 – Identity and contact details of Reporting declarant, Representative, - 申报人、代表、， Importer and Competent Authority, as applicable. 进口商及主管当局(如适用)。 – Approval process for report submission. - 提交报告的审批程序。
Section 2 - 第二部分 CBAM goods CBAM 货物 imported 进口	– Description of goods including details of commodity codes. - 货物说明，包括商品编码的细节。 – Procedures for imported goods including for inward processing. - 进口货物包括进口加工程序。 – Quantities of imported goods and corresponding emissions. - 进口货物数量和相应的排放量。 Supporting documentation for goods that may be uploaded to the – 有关货品的证明文件可能上载至 Registry, and additional information as applicable. 注册处，以及适用的其他信息。
Section 3 - 第三节 CBAM goods CBAM 货物 emissions 废气排放	Details of the installation, including name, location and contact – 详细的安装，包括名称，地点和联系方式 details. 细节。 – Details of goods produced, by reporting methodology. - 按报告方法生产的货物详情。 – Details of installation direct, indirect and total embedded emissions, 一直接、间接和总嵌入排放量的详细资料;

	quantity of emissions and related qualifying parameters. 排放量和相关限定参数。 – Details of carbon price due and product and corresponding emissions coverage. 一碳价格及产品详情及相关资料 排放覆盖范围。

Information on the embedded emissions of goods from operators is used to complete Section 3 of the CBAM report, and also feeds into Section 2. The mapping of key information between the reporting declarant's CBAM report and the operator's emissions communication spreadsheet is given in the table below.
来自运营商的货物嵌入式排放信息用于完成 CBAM 报告的第 3 部分，同时也反馈到第 2 部分。报告申报人的 CBAM 报告和运营商的排放通信电子表格之间的关键信息映射如下表所示。

Table 6-4: Mapping the CBAM report in the Registry to the operator's emissions communication spreadsheet
表 6-4: 将注册表中的 CBAM 报告映射到运营商的排放通信电子表格

Transitional 过渡期 Registry 注册处 CBAM CBAM report 报告	Annex I to the Implementing 实施条例附件 i Regulation – CBAM Report for 规例-CBAM 报告 declarants 声明人	Voluntary Emissions communications 自愿排放通信 spreadsheet 电子表格
Section 部分	Report structure 报告结构	Sheet reference for data from operator 来自操作员的数据参考表
CBAM CBAM Goods 货物 Imported 进口	--CBAM goods imported —— CBAM 进口货物	
	----Representative ——代表	
	----Importer ——进口商	
	----Commodity code ——商品代码	
	Harmonized System sub-heading code 协调制度子标题代码	Sheet "Summary_Communication" 表格"摘要 _ 沟通"
	Combined nomenclature code 组合命名代码	Sheet " Summary_Communication" 表格"摘要 _ 来文"
	------Commodity details ——商品细节	
	Description of goods 货物描述	Sheet " Summary_Communication" 表格"摘要 _ 来文"
	----Country of origin ——起源国	
	Country code 国家代码	Sheet " Summary_Communication" 表格"摘要 _ 来文"
	-----Imported quantity per customs ——海关进口数量 procedure 程序	
	------Procedure 程序	
	Inward processing information 入境处理资料	
	------Area of import ——进口地区	
	------Goods measure (per ——货物计量单位 procedure) 程序)	
	------Special references for goods ————货物的特殊参考资料	
	----Goods measure (imported) ——货物计量(进口)	
	----Goods imported total emissions ——进口货物总排放量	

	----Supporting documents (for ——证明文件(适用于 Goods) 货品)	
	------Attachments ——附件	
	----Remarks ——备注	
CBAM CBAM Goods 货物 Emissions 排放	----CBAM Goods Emissions —— CBAM 货物排放	----CBAM Goods Emissions —— CBAM 货物排放
	Country of production 生产国	Sheet " Summary_Communication” 表格“摘要 _ 来文”
	------The company name of the ————公司名称 installation 公司	
	--------Address ——地址	
	--------Contact Details ——联系方式	
	Name 姓名	Sheet "A_InstData" 表格“ a _ instdata”
	Phone number 电话号码	Sheet "A_InstData" 表格“ a _ instdata”
	e-mail 电子邮件	Sheet "A_InstData" 表格“ a _ instdata”
	------Installation 安装	
	Installation name 安装名称	Sheet " Summary_Communication” 表格“摘要 _ 来文”
	Economic activity 经济活动	Sheet " Summary_Communication” 表格“摘要 _ 来文”
	--------Address ——地址	
	Country of establishment 设立国家	Sheet "A_InstData" 表格“ a _ instdata”

Transitional 过渡期 Registry 注册处 CBAM CBAM report 报告	Annex I to the Implementing 实施条例附件 i Regulation – CBAM Report for 规例-CBAM 报告 declarants 声明人	Voluntary Emissions communications 自愿排放通信 spreadsheet 电子表格
	City 城市	Sheet "A_InstData" 表格“ a _ instdata”
	Street 街道	Sheet "A_InstData" 表格“ a _ instdata”
	Number 编号	Sheet "A_InstData" 表格“ a _ instdata”
	Postcode 邮政编码	Sheet "A_InstData" 表格“ a _ instdata”
	P.O. Box 邮政信箱	Sheet "A_InstData" 表格“ a _ instdata”
	UNLOCODE UNLOCODE 联合国编码	Sheet "Summary_Communication" & 表格“摘要 _ 通信”&
	Latitude 纬度	Sheet "Summary_Communication" “来文摘要”一页
	Longitude 经度	Sheet "Summary_Communication" “来文摘要”一页
	Type of co-ordinates 坐标类别	Sheet "Summary_Communication" “来文摘要”一页
	------Goods measure (Produced) ——货物计量(生产)	
	Net mass 网络质量	Sheet "D_Processes" 表“ d _ 过程”
	Supplementary units 辅助单位	Sheet "D_Processes" 表“ d _ 过程”
	Type of measurement unit 测量单位类型	Sheet "D_Processes" 表“ d _ 过程”
	------Installation emissions ——————安装排放	
	Installation total emissions 安装总排放量	Sheet "Summary_Communication" “来文摘要”一页
	Installation direct emissions 安装直接排放	Sheet "Summary_Communication" “来文摘要”一页
	Installation indirect emissions 安装间接排放	Sheet "Summary_Communication" “来文摘要”一页
	Type of measurement unit for 测量单位类型 emissions 废气排放	Sheet "Summary_Communication" “来文摘要”一页
	------Direct Embedded Emissions 直接嵌入式排放	
	Type of determination 决心的类型	Sheet "B_Emlnst" & 表“ b _ emlnst”& "C_Emissions&Energy" “ c _ 排放和能源”
	Type of applicable reporting 适用的报告类型 methodology 方法	Sheet "B_Emlnst" & 表“ b _ emlnst”& "C_Emissions&Energy" “ c _ 排放和能源”
	Applicable reporting methodology 适用的报告方法	Sheet " Summary_Communication” " 表格“摘要 _ 沟通”

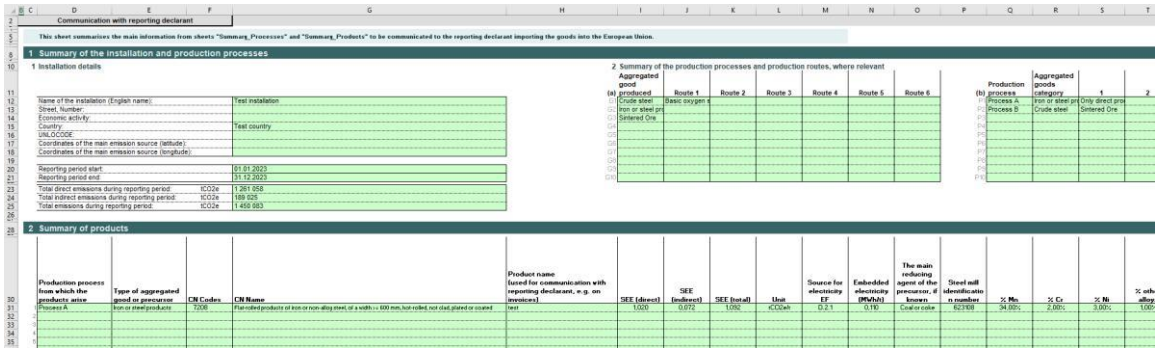
	Specific (direct) embedded emissions 特定(直接)嵌入式排放	Sheet "Summary_Communication" “来文摘要”一页
	Electricity imported 进口电力	Sheet “D_Processes" 表格“ d _ 工序”
	Total embedded emissions of 嵌入排放总量 electricity imported 进口电力	Sheet " Summary_Communication" 表格“摘要 _ 来文”
	Type of measurement unit 测量单位类型	Sheet " Summary_Communication" 表格“摘要 _ 来文”
	Source of emissions factor value 排放系数值的来源	Sheet " Summary_Communication" 表格“摘要 _ 来文”
	------Indirect Embedded Emissions ——间接嵌入排放	
	Type of determination 决心的类型	Sheet "D_Processes" 表“ d _ 过程”
	Source of emission factor 排放系数来源	Sheet "Summary_Communication" “来文摘要”一页
	Emission factor 排放系数	Sheet "D_Processes" 表“ d _ 过程”
	Specific (indirect) embedded 特定(间接)嵌入式 emissions 废气排放	Sheet "Summary_Communication" “来文摘要”一页
	Type of measurement unit 测量单位类型	Sheet "Summary_Communication" “来文摘要”一页
	Electricity consumed 耗电量	Sheet "Summary_Communication" “来文摘要”一页
	------Production method & Qualifying ——生产方法及资格认定 parameters 参数	
	Method name 方法名称	Sheet "Summary_Communication" “来文摘要”一页
	Identification number of the specific 具体的识别号码 steel mill 钢铁厂	Sheet "Summary_Communication” 表格“摘要 _ 沟通”
	Additional Information 其他资料	Sheet "Summary_Communication” 表格“摘要 _ 沟通”

Transitional 过渡期 Registry 注册处 CBAM CBAM report 报告	Annex I to the Implementing 实施条例附件 i Regulation – CBAM Report for 规例-CBAM 报告 declarants 声明人	Voluntary Emissions communications 自愿排放通信 spreadsheet 电子表格
	--------Direct Emissions qualifying 直接排放符合要求 parameters 参数	
	--------Indirect Emissions qualifying 间接排放限定 parameters 参数	
	------Supporting Documents (for ——支持文件(适用于 emissions definition) 排放定义)	
	--------Attachments 附件	
	------Carbon price due 二氧化碳价格到期	
	Type of carbon price, rebate or any 碳价格的类型，折扣或其他 other form of compensation 其他形式的补偿	Sheet "Summary_Communication" “来文摘要”一页
	Amount of carbon price due 应付碳价格金额	Sheet "Summary_Communication" “来文摘要”一页
	Currency 货币	Sheet "Summary_Communication" “来文摘要”一页
	Country code 国家代码	Sheet "Summary_Communication" “来文摘要”一页
	--------Products covered under carbon 碳包覆的产品 price due 价格到期	
	Type of product covered 所涵盖的产品种类	Sheet "Summary_Communication" “来文摘要”一页
	CN of goods covered 货物合并名目	Sheet "Summary_Communication" “来文摘要”一页
	Quantity of emissions covered 所涵盖的排放量	Sheet "Summary_Communication" & 表格“摘要 _ 沟通”& Sheet "F_Tools" 表“ f _ tools”
	Quantity covered by any rebate or 任何回扣或 other form of compensation 其他形式的补偿	Sheet "Summary_Communication" “来文摘要”一页
	----------Goods measure (Covered) ——————货物计量(包括)	
	------Remarks ——备注	

The information required to complete the CBAM report is mostly found in the

完成 CBAM 报告所需的信息主要可以在
‘Summary_Communication’ sheet at the back of the operator’s emissions communication spreadsheet.
在运营商的排放通信电子表格背面的‘ Summary _ communication’表格。

Figure 6-3: Summary Communication sheet, voluntary electronic data communication template
图 6-3: 简要通信表，自愿电子数据通信模板



Relevant parameters calculated for reporting purposes in these summary sheet include:
在这些摘要表中为报告目的计算的相关参数包括:

Amount of carbon price due
Electricity consumed
应付碳价格电力消耗量
Specific (direct) embedded emissions
Specific (indirect) embedded emissions
特定(直接)嵌入排放特定(间接)嵌入
排放

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Additional sector-specific reporting parameters e.g. % alloy content, tonnes scrap / tonne of aluminium or steel, % pre-consumer scrap, concentration, nitrogen content etc.
其他与行业有关的报告参数，例如合金含量百分比、铝或钢废料吨数/吨数、消费前废料百分比、浓度、氮含量等。

Although the spreadsheet is voluntary to use, reporting declarants can request that operators provide their emissions communication using this template.
尽管电子表格是自愿使用的，但报告声明者可以要求运营商使用此模板提供其排放通信。

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7 EXEMPTIONS FROM THE CBAM
CBAM 的豁免权

During the transitional period certain general exemptions apply, which are listed below.
在过渡期间，某些一般性豁免申请如下。

Implementing Regulation references:
实施条例参考文献:

The CBAM Regulation (EU) 2023/956, Section I, Article 2 Scope, paragraphs 3, 4 and 7; Annex III Third countries and territories outside the scope of this Regulation for the purpose of Article 2.
第 2023/956 号条例(欧盟)，第一节，第 2 条范围，第 3、第 4 和第 7 款; 附件三为第 2 条的目的，不属于本条例范围的第三国家和地区。

De minimis exemption
最低免税额

Small quantities (de minimis) of imported goods that are in scope for the CBAM may be automatically treated as exempt from the provisions of the CBAM legislation, provided that the value of these goods is negligible, that is to say does not exceed EUR 150 per consignment[67]. This exemption does **not** apply during the transitional phase.
小批量进口货物可自动被视为不受《小批量进口货物条例》的规定约束，但这些货物的价值可以忽略不计，即每批货物不超过 150 欧元 67。这项豁免不适用于过渡阶段。

Military use exemption[68]
军事用途豁免 68

An exemption applies to any goods imported to be used by the military authorities of Member States, or under agreement with those of a non-EU country, under the EU's Common Security and Defence Policy, or under NATO.
豁免适用于根据欧盟共同安全和防务政策或根据北约的规定进口供成员国军事当局使用的任何货物，或根据与非欧盟国家军事当局达成的协议进口的任何货物。

EFTA exemption
联邦自由贸易协定豁免

Countries which apply the EU ETS (Norway, Iceland, Liechtenstein), or which have an ETS fully linked to the EU ETS (Switzerland), are exempted from the CBAM.
申请欧盟排放交易计划的国家(挪威、冰岛、列支敦士登)，或拥有与欧盟排放交易计划完全挂钩的排放交易计划的国家(瑞士)，可免受欧盟排放交易计划的影响。

Countries exempted for goods other than electricity are listed in Annex III, section 1 of the CBAM Regulation; countries exempted for electricity would be added to section 2 of that Annex, which is currently empty.
获得电力以外货物豁免的国家列于《中巴资本市场条例》附件三第 1 节; 获得电力豁免的国家将列入该附件目前空白的第 2 节。

Limited exemption for electricity imports
电力进口的有限豁免

Imports of electricty from non-EU countries are covered by the CBAM, unless the non-EU country is so closely integrated with the EU internal market for electricity that a technical solution to apply the CBAM to these imports cannot be found; this exemption only applies in limited circumstances only and is subject to the conditions outlined in Article 2 of the CBAM Regulation.
来自非欧盟国家的电力进口属于 CBAM 范围，除非非欧盟国家与欧盟内部电力市场紧密结合，因此无法找到将 CBAM 适用于这些进口的技术解决办法; 这种豁免仅适用于有限的情况，并须遵守 CBAM 条例第 2 条概述的条件。

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67 Article 23 of Council Regulation (EC) No 1186/2009. See: https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:324:0023:0057:EN:PDF
欧盟理事会第 1186/2009 号条例第 23 条参见: https://eur-lex.europa.eu/lexuriserv/lexuriserv.do? uri = oj: l: 2009:324:0023:0057: en: pdf

68 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.
欧洲联盟委员会 2015 年 7 月 28 日第 2015/2446 号授权条例(欧盟)补充欧洲议会和理事会第 952/2013 号条例关于《联盟海关法》某些规定的详细规则。

Annex A
附件 a

List of abbreviations
缩写名单

Abbreviation 缩写	Full term 足月
AD 广告	Activity Data 活动数据
AEM AEM	Anode Effect Minutes 阳极效应分钟
AEO 认可经济营运商	Anode Effect Overvoltage 阳极效应过电压
AL 人工智能	Activity Level 活动水平
AOD AOD	Argon Oxygen Decarburisation. 氩-氧脱碳法。
BAT 蝙蝠侠	Best Available Techniques 最佳可用技术
BF 男朋友	Biomass Fraction Biomass Fraction 生物质分数
BFG 大巨巨	Blast Furnace Gas 高炉煤气
BOF BOF	Basic Oxygen Furnace 碱式氧气炉
BOFG BOFG	Basic Oxygen Furnace Gas 碱式氧气炉煤气
BREFs 很短	Best Available Techniques reference documents 最佳可用技术参考文档
CA CA	Competent Authority 主管当局
CBAM CBAM	Carbon Border Adjustment Mechanism 碳边界调整机制
CCR CCR	Clinker to Cement Ratio 熟料与水泥的比例
CCS CCS	Carbon Capture and Storage 碳捕获和储存
CCU CCU	Carbon Capture and Utilisation 碳捕获和利用
CCUS CCUS	Carbon Capture, Utilisation and Storage 碳捕获、利用和储存
CEMS CEMS	Continuous Emission Measurement Systems 持续排放测量系统
CF CF	Conversion Factor 转换系数
CFP CFP	Carbon footprint of products 产品碳足印
CHP 卫生防护中心	Combined Heat and Power 热电联产
CKD 慢性肾脏病	Cement Kiln Dust 水泥窑灰尘

CN CN	Combined nomenclature 合并命名法
COG COG	Coke Oven Gas 焦炉煤气
DRI DRI	Direct Reduction Iron 直接还原铁
EAF 电炉	Electric Arc Furnace 电弧炉中冶炼,
EF EF	Emission Factor 排放系数
EFTA 欧洲自由贸易联盟	European Free Trade Area European Free Trade Area 欧洲自由贸易区
ETS 教育考试服务中心	Emissions Trading System 排放交易系统
EU ETS 欧盟排放交易计划	EU Emissions Trading System EU Emissions Trading System 欧盟排放交易系统
EUA 欧盟	EU Allowances (used in the EU ETS) 欧盟津贴(在欧盟排放交易计划中使用)
EUR 欧元	Euro (currency) 欧元(货币)

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Abbreviation 缩写	Full term 足月
FAR FAR 目标	Free Allocation Rules (Regulation 2019/331)69 免费派位规则(规例 2019/331)69
GHG 温室气体	Greenhouse Gas 温室气体
GWP 全球升温潜能值	Global Warming Potential 全球升温潜能值
HBI HBI	Hot Briquetted Iron 热压铁
HS 英国皇家海军	Harmonised System (for international trade) 国际贸易协调制度
IEA 国际能源署	International Energy Agency 国际能源机构
ISO 国际标准化组织	International Organization for Standardization 国际标准化组织
LULUCF LULUCF	Land-use, land change and forestry (criteria) 土地利用、土地变化和林业(标准)
MMD MMD	Monitoring Methodology Documentation 监测方法文件
MRR MRR	Monitoring and Reporting Regulation (Regulation 2018/2066)70 监察及报告规例(2018/2066)70
MRV 监察及审核	Monitoring, Reporting and Verification 监察、报告及核实
MS 微软	Member State(s) 成员国
MWh 嗯	Megawatt-hour 兆瓦时
NCV NCV	Net Calorific Value 热量净值
NPI 新产品价格指数	Nickel pig iron 镍生铁
OF 英国	Oxidation Factor 氧化因子
PCI PCI	Pulverised Coal Injection 煤粉喷射
PEMS PEMS	Predictive Emission Monitoring System 预测排放监测系统
PFC PFC	Perfluoro-carbon 全氟碳
SEE 参见	Specific embedded emissions 特定的嵌入式排放
TARIC TARIC	Integrated Tariff of the European Union database 欧洲联盟综合关税数据库
TJ TJ	Terajoules 特拉焦耳
TSO TSO	Transmission System Operator 输电系统操作员

UCC UCC	Union Custom Code 联合自定义代码
UN/LOCODE 联合国/LOCODE	United Nations Code for Trade and Transport Location 联合国贸易和运输地点守则

69 Free Allocation Rules (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)

自由分配规则(欧盟委员会 2018 年 12 月 19 日第 2019/331 号授权条例(EU)，确定根据欧洲议会和理事会第 2003/87/EC 号指令第 10a 条统一自由分配排放限额的全欧盟过渡规则)

70 Monitoring and Reporting Regulation (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

监测和报告条例(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)，并修正欧盟委员会第 601/2012 号条例

Annex B List of definitions
附件 b 定义列表

Term 术语	Definition 定义
‘Accuracy’ “准确性”	means the closeness of the agreement between the result of 表示结果之间的接近程度 a measurement and the true value of the particular quantity 特定数量的测量和真实值 or a reference value determined empirically using 或者一个参考值，通过经验确定 internationally accepted and traceable calibration materials 国际公认及可追溯的校正材料 and standard methods, taking into account both random 和标准方法，同时考虑到随机 and systematic factors; 及系统性因素;
‘Activity data’ “活动数据”	means the amount of fuels or materials consumed or 指耗用的燃料或物料的数量或 produced by a process relevant for the calculation-based 相关的计算过程所产生的 methodology, expressed in terajoules (TJ), mass in tonnes 方法，以太焦耳(TJ)表示，质量以吨为单位 or (for gases) volume in normal cubic metres, as 或(气体)体积，以正常立方米为单位 appropriate 适当的
‘Actual emissions’ 实际排放量	means the emissions calculated based on primary data from 是指根据基本数据计算的排放量 the production processes of goods and from the production 产品的生产过程和产品的生产过程 of electricity consumed during those processes as 在这些过程中所消耗的电力 determined in accordance with the methods set out in 所列出的方法 Annex IV [of the Implementing Regulation Annexes] 附件四[实施规例附件]
‘Activity level’ 「活动水平」	means the quantity of goods produced (expressed in MWh 指生产的货物数量(以 MWh 表示) for electricity, or in tonnes for other goods) within the 用电量，或其他货物的吨数) boundaries of a production process 生产过程的边界
‘Agricultural, 农业， aquaculture, fisheries 水产养殖，渔业 and forestry residues’ 及林业残余物	means residues that are directly generated by agriculture, 指农业直接产生的残留物， aquaculture, fisheries and forestry and that do not include 水产养殖、渔业及林业，但不包括 residues from related industries or processing 相关工业或加工业的残留物
‘Authorised CBAM 「获授权的 CBAM」 declarant’ 声明人	means a person authorised by the competent authority in 指获主管当局授权的人士 accordance with Article 17 of the CBAM Regulation (EU) 根据《中央银行业监管规例》(欧盟)第 17 条的规定

‘Batch’ 「批次」	means an amount of fuel or material representatively 代表一定数量的燃料或材料 sampled and characterised, and transferred as one shipment 取样和鉴定，并作为一批货物转运 or continuously over a specific period of time 或在一段特定时间内持续
‘Biomass’ “生物质”	means the biodegradable fraction of products, waste and 指产品、废物和废弃物的可生物降解部分 residues from biological origin from agriculture, including 来自农业的生物源性残余物，包括 vegetal and animal substances, from forestry and related 植物和动物物质，来自林业及相关 industries, including fisheries and aquaculture, as well as 工业，包括渔业和水产养殖业，以及 the biodegradable fraction of waste, including industrial 可生物降解的废物部分，包括工业废物 and municipal waste of biological origin 及源自生物的都市废物
‘Calculation factors’ “计算因素”	means net calorific value, emission factor, preliminary 平均净热值，排放系数，初步 emission factor, oxidation factor, conversion factor, carbon 排放因子，氧化因子，转换因子，碳 content or biomass fraction 含量或生物量分数
‘Carbon price’ 碳价格	means the monetary amount due in a third country, under a 指在第三国根据《税务条例》 carbon emissions reduction scheme, in the form of a tax, 碳减排计划，以税收的形式， levy or fee or in the form of emission allowances under a 征费或费用，或以排放许可证的形式征收 greenhouse gas emissions trading system, calculated on greenhouse gases covered by such a measure, and released during the production of goods 温室气体排放交易制度，根据该措施涵盖的温室气体 计算，并在货物生产过程中释放

Term 术语	Definition 定义
‘CBAM certificate’ “ CBAM 证书”	means a certificate in electronic format corresponding to 指以电子格式提交的证书，该证书相当于 one tonne of CO2e of embedded emissions in goods 货物内嵌排放量的一吨二氧化碳电子
‘CO2 emission factor’ 二氧化碳排放系数	means the weighted average of the CO2 intensity of 表示二氧化碳强度的加权平均数 electricity produced from fossil fuels within a geographic 在一个地理范围内利用化石燃料发电 area. The CO2 emission factor is the result of the division of 地区。二氧化碳排放因子是 the CO2 emission data of the electricity sector by the gross 电力部门的二氧化碳排放数据 electricity generation based on fossil fuels in the relevant 的化石燃料发电量 geographic area. It is expressed in tonnes of CO2 per 它以每吨二氧化碳排放量表示 megawatt-hour 兆瓦时
‘Combined 加起来 nomenclature’ (CN) 命名法’(CN)	means the classification of goods, designed to meet the 指货物的分类，旨在满足 needs of: i) the Common customs tariff, setting import 需要: i)共同关税，设定进口 duties for products imported into the European Union (EU), 对输入欧洲联盟(欧盟)的产品征收的关税; as well as the Integrated tariff of the European 以及欧洲的综合关税 Communities (Taric), incorporating all EU and trade 社区(Taric)，包括所有欧盟和贸易 measures applied to goods imported into and exported out 适用于进出口商品的措施 of the EU; ii) the international trade statistics of the EU. (ii)欧盟的国际贸易统计数字。 The CN provides the means of collecting, exchanging and 合并名目表提供收集、交换及 publishing data on EU international trade statistics. It is 公布欧盟国际贸易统计数据 also used for the collection and publication of international 用于收集和出版国际贸易数据 trade statistics in intra-EU trade.71 欧盟内部贸易的贸易统计数字
‘Combustion 燃烧 emissions’ 排放量	means greenhouse gas emissions occurring during the 温室气体排放量是指 exothermic reaction of a fuel with oxygen 燃料与氧气的放热反应
‘Competent 胜任 authority’ 权力	means the authority designated by each Member State in 指每个成员国指定的 accordance with Article 11 of the CBAM Regulation (EU) 根据《中央银行业监管规例》(欧盟)第 11 条的规定 2023/956 2023/956
‘Continuous emission	means a set of operations having the objective of

持续排放 measurement' (CEM) 测量'(CEM)	意味着一系列的操作，其目标是 determining the value of a quantity by means of periodic 通过周期性的方法来确定一个量的值 measurements, applying either measurements in the stack 测量，在堆栈中应用任一测量值 or extractive procedures with a measuring instrument 或使用测量仪器进行提取程序 located close to the stack, whilst excluding measurement 位于堆栈附近，但不包括测量 methodologies based on the collection of individual 方法的基础上，收集个人 samples from the stack 从堆栈中取样
'Complex goods' "复杂货物"	means goods other than simple goods 指除简单货物以外的货物
'Conservative' "保守"	means that a set of assumptions is defined in order to 意味着定义一组假设，以便 ensure that no under-estimation of reported emissions or 确保不会低估已报告的排放量，或 over-estimation of production of heat, electricity or goods 高估热、电或货物的产量 occurs 发生
'Conversion factor' 换算系数	means the ratio of carbon emitted as CO2 to the total carbon 指的是以二氧化碳形式排放的碳占总碳的比例 contained in the source stream before the emitting process 包含在发射过程之前的源流中 takes place, expressed as a fraction, considering CO emitted 发生，以分数表示，考虑到 CO 排放 to the atmosphere as the molar equivalent amount of CO2 大气中二氧化碳的摩尔化学当量

[71] For definition see: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Combined_nomenclature_(CN)
定义见: Https://ec.europa.eu/eurostat/statistics - 解释/index.php? 标题 = 术语表: 合并术语 _ (CN)

Term 术语	Definition 定义
'Customs declarant' "海关申报人"	means the declarant as defined in Article 5(15) of 指《税务条例》第 5(15)条所界定的声明人 Regulation (EU) No 952/2013 lodging a customs (欧盟)第 952/2013 号规例 declaration for release for free circulation of goods in its 货物自由流通的放行声明 own name or the person in whose name such a declaration 的名义或以其名义作出这种声明的人 is lodged 被卡住了
'CCUS system' 「CCUS 系统」	means a group of economic operators with technically 是指一组经济运营者在技术上具有 connected installations and transport equipment for CO2 连接的装置和运输设备 capture, transport, use in production of goods, or geological 捕获、运输、用于生产货物或地质 storage : 储存
'Data flow activities' 「数据流动活动」	mean activities related to the acquisition, processing and 指与获取、处理及 handling of data that are needed to draft an emissions report 处理起草排放报告所需的数据 from primary source data 来自主要来源数据
'Data set' "数据集"	means one type of data, either at installation level or 意味着一种类型的数据，无论是在安装级别还是 production process level as relevant in the circumstances, 生产过程水平，视乎情况而定, as any of the following: 下列任何一项: (a) the amount of fuels or materials consumed or (a) 燃料或材料的消耗量或 produced by a production process as relevant for the 的生产工序所生产的产品 calculation-based methodology, expressed in terajoules, 基于计算的方法，以太焦耳表示, mass in tonnes, or for gases as volume in normal cubic 以吨为单位的质量，或以正常立方体积为单位的气体 metres, as appropriate, including for waste gases; 米，包括废气; (b) a calculation factor; (b) 计算系数; (c) net quantity of measurable heat, and the relevant (c) 可量度热量的净量，以及相关的 parameters required for determining this quantity, in 确定这个数量所需的参数 particular: i) mass flow of heat transfer medium; and ii) 特别是: i)传热介质的质量流量; enthalpy of transmitted and returned heat transfer medium, 传热介质和回热介质的焓, as specified by composition, temperature, pressure and 按成分、温度、压力和

	saturation; 饱和度; (d) quantities of non-measurable heat, specified by the (d) 定的不可测量的热量 relevant quantities of fuels used for producing the heat, and 用于产生热量的燃料的相关数量，以及 the net calorific value (NCV) of the fuel mix; 燃料组合的净热值; (e) quantities of electricity; (五) 电量; (f) quantities of CO2 transferred between installations; (六) 装置之间转移的二氧化碳量; (g) quantities of precursors received from outside the (g) 从外地收到的前体数量 installation, and their relevant parameters, such as country 装置及其相关参数，如国家 of origin, used production route, specific direct and 产地来源、使用过的生产路线、特定直接和 indirect emissions, carbon price due; 间接排放，碳价格到期; (h) parameters relevant for a carbon price due (h) 与到期碳价格相关的参数
‘Default value’ ‘默认值’	means a value, which is calculated or drawn from 意味着一个值，这个值是从 secondary data, which represents the embedded emissions 次要数据，表示嵌入的排放量 in goods 货物中
‘Direct emissions’ 「直接排放」	means emissions from the production processes of goods 指产品生产过程中的排放 including emissions from the production of heating and 包括加热生产排放的废气，以及 cooling that is consumed during the production processes, irrespective of the location of the production of the heating and cooling 在生产过程中消耗的冷却能源，不论加热和冷却的生产地点在哪里

Term 术语	Definition 定义
'Eligible monitoring, reporting and verification (MRV) system' 符合条件的监测，报告和核查(MRV)系统	means the MRV systems where the installation is established72 for the purpose of a 'carbon pricing scheme', or compulsory emission monitoring schemes, or an emission monitoring scheme at the installation which can include verification by an accredited verifier, in accordance with Article 4(2) of the CBAM Implementing Regulation 是指装置所在的 MRV 系统为实施「碳排放定价计划」而设立的，或强制性排放监测计划，或装置的废气排放监测计划，包括由认可核证人进行核实实施条例第 4(2)条
'Embedded emissions' "嵌入式排放"	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 Regulations adopted pursuant to Article 7(7) 指在生产过程中释放的直接排放物产品的间接排放量生产过程中消耗的电能过程，按照所设定的方法计算附件 IV 所说明，并在实施根据第 7 条第(7)款制定的规例
'Emissions' "排放"	mean the release of greenhouse gases into the atmosphere from the production of goods 意味着向大气中排放温室气体从商品的生产中
'Emission factor' 排放系数	means the average emission rate of a greenhouse gas relative to the activity data of a source stream assuming complete oxidation for combustion and complete conversion for all other chemical reactions 指一种温室气体的平均排放率相对于源流的活动数据，假设燃烧用完全氧化和完全氧化所有其他化学反应的转化
'Emission factor' for electricity 「排放系数」电力	means the default value, expressed in CO2e, representing the emission intensity of electricity consumed in production of goods. 表示默认值，以 CO2e 表示，代表生产过程中耗电量的排放系数货物。
'Emission source' 排放源	means a separately identifiable part of an installation or a process within an installation, from which relevant greenhouse gases are emitted 指装置或设备的独立可识别部分装置内的相关过程温室气体排放
EU ETS 欧盟排放交易计划	means the system for greenhouse gas emissions allowance trading within the Union in respect of activities listed in 指温室气体排放限额制度

	在欧盟范围内就列于 Annex I to Directive 2003/87/EC other than aviation 第 2003/87/EC 号指令(航空除外)附件一 activities 活动
‘Fossil carbon’ “化石碳”	means inorganic and organic carbon that is not biomass 指非生物质的无机和有机碳
‘Fossil fraction’ “化石碎片”	means the ratio of fossil and inorganic carbon to the total 指化石和无机碳占总碳的比例 carbon content of a fuel or material, expressed as a fraction 燃料或材料的碳含量，以分数表示
‘Fugitive emissions’ 短时排放	means irregular or unintended emissions from sources that 指源头的不规则或意外排放 are not localised, or too diverse or too small to be 不是局部的，或者太多样化，或者规模太小 monitored individually 单独监控
‘Goods’ 货物	means goods listed in Annex I to the CBAM Regulation 指《中央银行业监管规例》附件 i 所列货物 (EU) 2023/956 [and Annex II to the Implementing (欧盟)2023/956[及《实施 Regulations] 规例]
‘Greenhouse gases’ 温室气体	mean greenhouse gases as specified in Annex I of the 指明的平均温室气体 CBAM Regulation (EU) 2023/956 [and Annex II of the 《中华人民共和国香港生物多样性规例》(欧盟)2023/956[及《 Implementing Regulation Annexes] in relation to each of 实施规例附件] the goods listed in that Annex 该附件所列的货物

[72] Refers to the jurisdiction in which the installation is located.
指设施所在的司法管辖区。

Term 术语	Definition 定义
‘Importer’ 进口商	means either the person lodging a customs declaration for 指提交报关单的人 release for free circulation of goods in its own name and on 货物以自己的名义自由流通 its own behalf or, where the customs declaration is lodged ，或者在提交报关单的地方 by an indirect customs representative in accordance with 间接海关代表按照 Article 18 of Regulation (EU) No 952/2013, the person on 第 952/2013 号条例第 18 条 whose behalf such a declaration is lodged 以他的名义提出这样的声明
‘Importation’ 「输入」	means release for free circulation as provided for in Article 意思是按照本条的规定放行，以便自由流通 201 of Regulation (EU) No 952/2013 《规例》(欧盟)第 952/2013 号第 201 条
‘Indirect emissions’ 间接排放	means emissions from the production of electricity, which 指电力生产过程中的排放 is consumed during the production processes of goods, 在货物的生产过程中消耗, regardless of the location of the production of the 不论产品的生产地点在哪里 consumed electricity. 耗电量。
‘Inherent CO2’ 固有的二氧化碳	means CO2 which is part of a source stream. 二氧化碳是源流的一部分。
‘Installation’ 安装	means a stationary technical unit where a production 指一个固定的技术单位 process is carried out 生产过程
‘Measurable heat’ “可测量的热量”	means a net heat flow transported through identifiable 表示通过可识别的 pipelines or ducts using a heat transfer medium, such as, in 使用传热介质的管道或管道，例如 particular, steam, hot air, water, oil, liquid metals and salts, 特别是蒸汽、热空气、水、油、液态金属和盐类、, for which a heat meter is or could be installed 已安装或可安装热量表的
‘Measurement point’ 测量点	means the emission source for which continuous emission 指持续排放的排放源 measurement systems (CEMS) are used for emission 测量系统(CEMS)用于排放 measurement, or the cross-section of a pipeline system for 测量，或管道系统的横截面 which the CO2 flow is determined using continuous 二氧化碳流量是用连续的 measurement systems 测量系统
‘Measurement 测量 system’	means a complete set of measuring instruments and other 指一套完整的测量仪器及其他 equipment, such as sampling and data processing

系统	设备，例如采样和数据处理 equipment, used to determine variables such as the activity 设备，用于确定活动等变量 data, the carbon content, the calorific value or the emission 数据、碳含量、热值或排放量 factor of the greenhouse gas emissions 温室气体排放因素
‘Minimum 最低限度 requirements’ 规定	means monitoring methods using the minimum efforts 意味着使用最少的努力来监测方法 allowed for determining data in order to result in emission 允许确定数据以导致排放 data acceptable for the purpose of Regulation (EU) (欧盟)规例所接受的资料 2023/956. 2023/956.
‘Mixed fuel’ 混合燃料	means a fuel which contains both biomass and fossil carbon 指的是一种既含有生物质又含有化石碳的燃料
‘Mixed material’ 混合材料	means a material which contains both biomass and fossil 指同时包含生物质和化石的材料 carbon 碳
‘Net calorific value’ 净热值 (NCV) (NCV)	means the specific amount of energy released as heat when 是指当。。。。。。。 a fuel or material undergoes complete combustion with 燃料或材料完全燃烧 oxygen under standard conditions, less the heat of 在标准条件下，氧气的热量减少 vaporisation of any water formed 任何形成的水的蒸发
‘Non-measurable 不可测量 heat’ 热	means all heat other than measurable heat 指除可测量的热量外的所有热量
‘Operator’ 接线员	means any person who operates or controls an installation 指任何操作或控制装置的人 in a third (i.e. non-EU) country 在第三国(即非欧盟国家)

Term 术语	Definition 定义
‘Power purchase 购买电力 agreement’ 协议	means a contract under which a person agrees to purchase 指一个人同意购买的合同 electricity directly from an electricity producer 直接由发电厂供电
‘Production process’ 生产过程	means the parts of an installation in which chemical or 指装置中的化学品或 physical processes are carried out to produce goods under 进行物理过程以生产产品 an aggregated goods category defined in Table 1 of Section 表 1 所定义的货物总类别 2 of Annex II, and its specified system boundaries 2 及其指定的系统边界 regarding inputs, outputs and corresponding emissions 关于投入、产出和相应的排放量
‘Production route’ 73 生产路线 73	means a specific technology used in a production process 指在生产过程中使用的特定技术 to produce goods under an aggregated goods category 在一个综合商品类别下生产商品
‘Process emissions’ “过程排放”	means greenhouse gas emissions other than combustion 指除燃烧以外的温室气体排放 emissions occurring as a result of intentional and 由于故意和 unintentional reactions between substances or their 物质之间的无意的反应或者它们之间的 transformation, for a primary purpose other than the 转换的主要目的，而不是为了 generation of heat, including from the following processes: 产生热量，包括以下过程: (a) the chemical, electrolytic or pyrometallurgical (a)化学、电解或火法冶金 reduction of metal compounds in ores, concentrates and 金属化合物在矿石、精矿和 secondary materials; (b) the removal of impurities from (b)去除废水中的杂质 metals and metal compounds; (c) the decomposition of 金属和金属化合物; (c)分解 carbonates, including those used for flue gas cleaning; (d) 碳酸盐，包括用于烟气净化的碳酸盐; chemical syntheses of products and intermediate products 产品及中间产品的化学合成 where the carbon bearing material participates in the 含碳物质在哪里参与 reaction; (e) the use of carbon containing additives or raw 反应; (e)使用含碳的添加剂或原料 materials; (f) the chemical or electrolytic reduction of (f)化学或电解还原 metalloid oxides or non-metal oxides such as silicon 非金属氧化物或非金属氧化物如硅 oxides and phosphates. 氧化物和磷酸盐。
‘Proxy data’	means annual values which are empirically substantiated or

代理数据	指经实证证实的年度数值或 derived from accepted sources and which an operator uses 由公认来源得出，并由经营者使用 to substitute a data set74 for the purpose of ensuring 替换数据集 74，以确保 complete reporting when it is not possible to generate all 在不可能生成全部数据时完成报告 the required data or factors in the applicable monitoring 在适用的监测中所需的数据或因素 methodology 方法
'Rebate' 回扣	means any amount that reduces the amount due or paid by a 指任何减少应付或支付金额的金额 person liable for the payment of a carbon price, before its 缴付碳价的责任人 payment or after, in a monetary form or in any other form. 付款或付款后，以货币形式或任何其他形式。
'Recommended 建议 improvements' 改善措施	means monitoring methods which are proven means to 意味着监测方法已被证明 ensure that data are more accurate or less prone to mistakes 确保数据更准确或更不容易出错 than by mere application of minimum requirements, and 而不仅仅是应用最低要求，以及 which may be chosen on a voluntary basis 可以在自愿的基础上选择
'Reporting declarant' 「报案人」	means any of the following persons: 指下列任何人士: (a) the importer who lodges a customs declaration for (a) 提交报关单的进口商 release for free circulation of goods in its own name and on 货物以自己的名义自由流通 its own behalf; 自己的利益;

[73] Note that different production routes can fall within the same production process.
注意，不同的生产路线可能属于同一个生产过程。

[74] Refers to the activity data or the calculation factors.
指的是活动数据或计算因素。

Term 术语	Definition 定义
	(b) the importerperson, holding an authorisation to (b) 持有授权书的进口商 lodge a customs declaration referred to in Article 182(1) of 第 182 条第(1)款所述的报关单 Regulation (EU) No 952/2013l , who declares the 规例(欧盟)第 952/2013l 号 importation of goods; 进口货物; (c) the indirect customs representative, where the (c) 间接关税代表, customs declaration is lodged by the indirect customs 海关申报由间接海关提出 representative appointed in accordance with Article 18 of 法第 18 条指定的代表 Regulation (EU) No 952/2013, when the importer is (欧盟)规例第 952/2013 号 established outside the Union or where the indirect customs 在欧盟以外成立，或间接关税 representative has agreed to the reporting obligations in 代表已同意履行汇报义务 accordance with Article 32 of Regulation (EU) 2023/956. 根据《(欧盟)2023/956 号规例》第 32 条。
‘Reporting period’ 「报告期」	means a period that the operator of an installation has 表示安装操作员有一段时间 chosen to use as reference for the determination of 选择作为参考，用于确定 embedded emissions 嵌入排放量
‘Residue’ 残留物	means a substance that is not the end product(s) that a 指并非最终产品的物质 production process directly seeks to produce; it is not a 生产过程直接寻求生产; 它不是一个 primary aim of the production process and the process has 生产过程的主要目的，并且该过程具有 not been deliberately modified to produce it 没有被故意改造来生产它
‘Recommended 建议 improvements’ 改善措施	means monitoring approaches which are proven means to 指监察已证实可行的方法 ensure that data are more accurate or less prone to mistakes 确保数据更准确或更不容易出错 than by mere application of minimum requirements, and 而不仅仅是应用最低要求，以及 which may be chosen on a voluntary basis 可以在自愿的基础上选择
‘Simple goods’ 「简单物品」	means goods produced in a production process requiring 指在生产过程中生产的货物 exclusively input materials and fuels having zero embedded 完全投入原料和燃料，零嵌入 emissions 废气排放
‘Source stream’	means any of the following: (a) a specific fuel type, raw

源流	指下列任何一项: (a)特定燃料种类、未经加工 material or product giving rise to emissions of relevant 产生相关废气排放的原料或产品 greenhouse gases at one or more emission sources as a 一种或多种排放源的温室气体 result of its consumption or production; (b) a specific fuel (b)一种特定的燃料 type, raw material or product containing carbon and 类型、含碳原料或产品 included in the calculation of greenhouse gas emissions 温室气体排放量的计算方法 using a mass-balance method 使用质量平衡法
'Specific embedded 特定的嵌入 emissions' 排放量	means the embedded emissions of one tonne of goods, 意味着一吨货物的潜在排放量, expressed as tonnes of CO2e emissions per tonne of goods 以每吨货物的二氧化碳排放吨数表示
'Third country' "第三国"	means a country or territory outside the customs territory of 指在关税地区以外的国家或地区 the European Union 欧盟(eu)
'Tonne of CO2(e)' 吨二氧化碳(e)	means one metric tonne of carbon dioxide ('CO2'), or an 指一公吨二氧化碳(「二氧化碳」)，或 amount of any other greenhouse gas listed in Annex I with 附件一所列任何其他温室气体的排放量 an equivalent global warming potential ('CO2e') 相等的全球升温潜能值(' CO2e')
'Transmission system 传输系统 operator' 接线员	means an operator as defined in Article 2(35) of Directive 指令第 2 条第(35)款所定义的操作员 (EU) 2019/944 of the European Parliament and of (欧盟)欧洲议会 2019/944 年度 the Council (75). 理事会(75)。

75 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).

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 号指令和修正第 2012/27/EU 号指令(OJ l 158,14.6.2019，第 125 页)。

Term 术语	Definition 定义
‘Waste’ “废物”	means any substance or object which the holder discards or 指持有人丢弃的任何物质或物体 intends or is required to discard, excluding substances that 打算或被要求丢弃的物质，但不包括 have been intentionally modified or contaminated in order 被故意修改或污染，以便 to meet this definition 以符合这个定义
‘Waste gas’ 废气	means a gas containing incompletely oxidised carbon in a 指含有不完全氧化碳的气体 gaseous state under standard conditions which is a result of 在标准条件下的气态，这是 any of the processes listed under ‘process emissions’ “工艺排放”项下所列的任何工艺

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Annex C Default values
附件 c 默认值

Default emission factor values have been produced by the European Commission to allow operators and importers of complex goods to calculate the embedded emissions of precursor goods, that are used as inputs and consumed in the production process for other CBAM goods, where the actual emissions intensities for these precursor goods are not available.
欧洲联盟委员会制定了默认排放系数值，以便复杂货物的经营者和进口者能够计算前体货物的嵌入排放量，这些前体货物被用作其他 CBAM 货物生产过程中的投入和消费，而这些前体货物的实际排放强度并不具备。

These default values comprise both direct and indirect emissions (where applicable) and are expressed in units of tonnes CO_2e emissions per tonne of good.
这些默认值包括直接和间接排放量(在适用的情况下)，并以每吨货物的吨二氧化碳排放量单位表示。

However, default values may only be used in the calculation of embedded emissions for complex goods where precursor emissions contribute **less than 20%** of the **total embedded emissions** of the complex good.
但是，缺省值只能用于计算复杂货物的嵌入排放量，前体排放量占复杂货物的嵌入排放总量的比例不到 20% 。

The default values can be found on the European Commission's dedicated website for the CBAM.
默认值可以在欧盟委员会 CBAM 的专门网站上找到。

Taxonomy of CBAM goods and precursor default values
CBAM 商品和前体缺省值的分类

The following sector tables classify CBAM goods and precursors according to their 4-, 6- and 8-digit CN code level. Default values published on the European Commission's CBAM website follow this hierarchy.
以下各类别表格，是根据 CBAM 货品及前体的合并名目编码的 4 位、6 位及 8 位数字水平，将其分类。欧盟委员会的 CBAM 网站上公布的默认值遵循这一层次结构。

> Default values given at a 4-digit CN code level apply to all goods falling within this 4-digit CN code category.
> 在 4 位合并名目编码级别给出的默认值适用于属于这 4 位合并名目编码类别的所有货物。
>
> Default values supplied at a 6-digit CN code level apply to all goods falling within this 6-digit CN code category.
> 在 6 位合并名目编码级别提供的默认值适用于所有属于这个 6 位合并名目编码类别的货物。
>
> Default values supplied at an 8-digit CN code level only apply to this specific 8-digit CN code good – in most case these 8-digit codes are for the steel industry, reflecting the range of different production routes and alloying elements used.

在 8 位合并名目编码级别提供的默认值只适用于这个特定的 8 位合并名目编码良好-在大多数情况下，这些 8 位代码是钢铁行业，反映了不同的生产路线和使用的合金元素的范围。

Participants wishing to use default values should note that these are set at a high emissions intensity level, and so in most cases it would be more advantageous to use the actual values for precursor goods where these are available.
希望使用缺省值的与会者应当注意，缺省值是设定在排放强度较高的水平上的，因此在大多数情况下，如果有缺省值，使用前体货物的实际值会更为有利。

Table 7-1 Default values for iron and steel goods by CN code
表 7-1 按合并名目编码分列的钢铁货物缺省值

Aggregated good category 合计很好类别	Product CN Code 产品名称密码	Description 描述	Default value (tCO2e/tonne[76]) 默认值 (tCO2e/tonne[76])
Sintered Ore 烧结矿石	2601 12 00 26011200	Agglomerated iron ores and concentrates, other than roasted 铁矿石和铁矿石浓缩物，烘烤除外 iron pyrites 黄铁矿	
Pig iron 生铁	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms 猪身上的生铁和明镜，块或其他初级形式	

[76] Default values are provided on the European Commission's dedicated website for the CBAM.
欧盟委员会的 CBAM 专用网站上提供了默认值。

Aggregated 合计 good 很好 category 类别	Product CN 产品名称 Code 密码	Description 描述	Default value 默认值 (tCO2e/tonne76 (tCO2e/tonne76
	7205[77]	Some products under 7205 7205 以下的一些产品 (Granules and powders, of pig 猪肉颗粒和粉末 iron, spiegeleisen, iron, or steel) 铁，明镜，铁，或钢) may be covered here 可能包括在这里	
Ferro- 铁 alloy: 合金: FeMn 费恩	7202 1 72021	Ferro-manganese (FeMn) 锰铁(FeMn)	
Ferro- 铁 alloy: FeCr 合金: FeCr	7202 4 72024	Ferro-chromium (FeCr) 铬铁(FeCr)	
Ferro- 铁 alloy: FeNi 合金: FeNi	7202 6 72026	Ferro-nickel (FeNi) 镍铁(FeNi)	
DRI DRI	7203	Ferrous products obtained by 获得的有色金属产品 direct reduction of iron ore and 直接还原铁矿石 other spongy ferrous products 其他海绵状黑色金属制品	
Crude steel 粗钢	7206	Iron and non-alloy steel in ingots 钢锭中的铁和非合金钢 or other primary forms 或其他主要形式 (excluding iron of heading 7203) (不包括品目 7203 的铁)	
	7206 10 00 72061000		
	7206 90 00 72069000		
	7207	Semi-finished products of iron 铁的半成品 or non-alloy steel 或非合金钢	
	7207 11 11 72071111 7207 11 14 72071114		

	7207 11 16 72071116
	7207 12 10 72071210
	7207 19 12 72071912
	7207 19 80 72071980
	7207 20 11 72072011
	7207 20 15 72072015
	7207 20 17 72072017
	7207 20 32 72072032
	7207 20 52 72072052
	7207 20 80 72072080
	7207 11 90 72071190
	7207 12 90 72071290
	7207 19 19 72071919

[77] Only some products of this CN code will qualify as “pig iron”, while other goods of this code are classified as “iron or steel products”
只有本合并名目编码的部分产品具有”生铁”资格，而本编码的其他产品则被归类为”钢铁产品”

Aggregated 合计 good 很好 category 类别	Product CN Code 产品名称描述 密码	Description	Default value 默认值 (tCO2e/tonne76 (tCO2e/tonne76
	7207 20 19 72072019 7207 20 39 72072039 7207 20 59 72072059		
	7218	Stainless steel in ingots or other 钢锭或其他不锈钢 primary forms; semi-finished 初级形状; 半成品 products of stainless steel 不锈钢制品	
	7218 10 00 72181000 7218 99 19 72189919 7218 99 80 72189980		
	7218 91 721891 7218 99 11 72189911 7218 99 20 72189920		
	7224	Other alloy steel in ingots or 锭或锭中的其他合金钢 other primary forms; semi- 其他初级形式; 半 finished products of other alloy 其他合金制成品 steel 钢	
	7224 10 722410 7224 90 18 72249018 7224 90 90 72249090		
	7224 90 02 72249002 7224 90 03 72249003 7224 90 05 72249005 7224 90 07 72249007 7224 90 14 72249014 7224 90 31		

	72249031 7224 90 38 72249038	
Iron or 铁或 steel 钢 products 产品	7205	Granules and powders, of pig 猪用颗粒及粉末 iron, spiegeleisen, iron or steel (if 钢、铁或钢(如果 not covered under category pig 猪类不包括在内 iron) 铁)
	7208	Flat-rolled products of iron or 铁或铁制扁轧制品 non-alloy steel, of a width of 600 非合金钢，宽度为 600 mm or more, hot-rolled, not clad, 毫米或更多，热轧，不包衣， plated or coated 镀层或涂层
	7209	Flat-rolled products of iron or 铁或铁制扁轧制品 non-alloy steel, of a width of 600 非合金钢，宽度为 600 mm or more, cold-rolled (cold- 毫米或更多，冷轧(冷轧) reduced), not clad, plated or 减少)，未包覆、镀或 coated 涂层

Aggregated good category 合计很好类别	Product CN Code 产品名称密码	Description 描述	Default value 默认值 (tCO2e/tonne76 (tCO2e/tonne76
	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated 铁或铁制扁轧制品非合金钢，宽度为 600 毫米或更多，包覆、镀或涂层	
	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated 铁或铁制扁轧制品非合金钢，宽度小于 600 毫米以上，未经包覆、电镀或涂层	
	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated 铁或铁制扁轧制品非合金钢，宽度小于 600 毫米以上，包覆、镀或涂层	
	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel 热轧棒材不规则缠绕的线圈，铁制或非合金钢	
	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling 其他铁条或铁杆非合金钢，不进一步锻造、热轧、，热拉或热挤压，但包括那些在开拍	
	7215	Other bars and rods of iron or non-alloy steel 其他铁条或铁杆非合金钢	
	7216	Angles, shapes and sections of	

	角度，形状和截面 iron or non-alloy steel 铁或非合金钢
7217	Wire of iron or non-alloy steel 铁或非合金钢丝
7219	Flat-rolled products of stainless 不锈钢扁轧制品 steel, of a width of 600 mm or 不锈钢，宽度为 600 毫米或 more 更多
7220	Flat-rolled products of stainless 不锈钢扁轧制品 steel, of a width of less than 600 钢，宽度小于 600 mm 嗯
7221	Bars and rods, hot-rolled, in 热轧棒材 irregularly wound coils, of 不规则缠绕的线圈 stainless steel 不锈钢
7222	Other bars and rods of stainless 其他不锈钢棒材 steel; angles, shapes and sections 钢. 角度. 形状和型材 of stainless steel 不锈钢
7223	Wire of stainless steel 不锈钢丝
7225	Flat-rolled products of other 其他扁轧制品 alloy steel, of a width of 600 mm 合金钢，宽 600 公厘 or more 或更多

Aggregated good category 合计很好类别	Product CN Code 产品名称密码	Description 描述	Default value 默认值 (tCO2e/tonne76 (tCO2e/tonne76
	7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm 其他扁轧制品合金钢，宽度小于600毫米	
	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel 热轧棒材其他不规则缠绕线圈合金钢	
	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel 其他合金棒材钢; 角度、形状和截面; 其他合金钢制; 空心钻头合金或非合金棒材合金钢	
	7229	Wire of other alloy steel 其他合金钢丝	
	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 钢铁薄板堆放，无论是否钻孔、冲孔或者由组装而成元件; 焊接角度、形状钢或铁制零件及部件	
	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 铁路或有轨电车路轨建筑材料，以铁或钢材，如下: 钢轨，止回阀轨道和机架轨道，开关刀片，交叉的青蛙，点棒和其他过路处碎片，沉睡者	

	(cross-ties), fish- plates, chairs, (交叉领带)，鱼盘，椅子， chair wedges, sole plates (base 椅楔，底板(底座) plates), rail clips, bedplates, ties 车牌)，轨夹，床板，领带 and other material specialised for 以及其他专门用于 jointing or fixing rails 连接或固定铁轨
7303	Tubes, pipes and hollow profiles, 管子，管子和中空型材， of cast iron 铸铁
7304	Tubes, pipes and hollow profiles, 管子，管子和中空型材， seamless, of iron (other than cast 无缝铁制(铸件除外) iron) or steel 铁)或钢
7305	Other tubes and pipes (for 其他管道(用于 example, welded, riveted or 焊接、铆接或 similarly closed), having circular 类似的封闭)，具有圆形 cross-sections, the external 横截面，外部 diameter of which exceeds 406,4 直径超过 406,4 mm, of iron or steel 铁或钢制
7306	Other tubes, pipes and hollow 其他管、管及空心 profiles (for example, open seam 型材(例如，敞开缝) or welded, riveted or similarly 或焊接的、铆接的或类似的 closed), of iron or steel 闭合的)，钢或铁制

Aggregated 合计 good 很好 category 类别	Product CN 产品名称 Code 密码	Description 描述	Default value 默认值 (tCO2e/tonne76 (tCO2e/tonne76
	7307	Tube or pipe fittings (for 管道配件(用于 example, couplings, elbows, 例如，联轴器，弯头, sleeves), of iron or steel 袖子)，钢或铁制	
	7308	Structures (excluding 结构(不包括 prefabricated buildings of 预制建筑物 heading 9406) and parts of 品目 9406)及部分 structures (for example, bridges 结构(例如，桥梁 and bridge-sections, lock- gates, 桥梁部分，闸门, towers, lattice masts, roofs, 塔楼，格子桅杆，屋顶, roofing frameworks, doors and 屋顶框架、门和 windows and their frames and 窗户及其框架 thresholds for doors, shutters, 门、百叶窗的门槛, balustrades, pillars and 栏杆、柱子及 columns), of iron or steel; plates, 圆柱)，钢或铁制; 板材; rods, angles, shapes, sections, 杆，角，形状，截面, tubes and the like, prepared for 管及类似品，为 use in structures, of iron or steel 用于钢铁结构中	
	7309	Reservoirs, tanks, vats and 水库、储罐、大桶和 similar containers for any 任何类似的容器 material (other than compressed 物料(压缩物料除外) or liquefied gas), of iron or steel, (或液化气体)，钢铁制, of a capacity exceeding 300 l, 容量超过 300 升, whether or not lined or heat- 无论是否有衬里或加热 insulated, but not fitted with 绝缘的，但未装配的	

	mechanical or thermal 机械的或热的 equipment 设备
7310	Tanks, casks, drums, cans, boxes 坦克，木桶，鼓，罐子，盒子 and similar containers, for any 及类似容器 material (other than compressed 物料(压缩物料除外) or liquefied gas), of iron or steel, (或液化气体)，钢铁制, of a capacity not exceeding 300 容量不超过 300 l, whether or not lined or heat- L，不论是否有衬里或加热 insulated, but not fitted with 绝缘的，但未装配的 mechanical or thermal 机械的或热的 equipment 设备
7311	Containers for compressed or 压缩或压缩容器 liquefied gas, of iron or steel 液化气，钢或铁制
7318	Screws, bolts, nuts, coach 螺丝，螺栓，螺母，教练 screws, screw hooks, rivets, 螺丝，螺丝钩，铆钉, cotters, cotter pins, washers 开口器，开口销，垫圈 (including spring washers) and (包括弹簧垫圈)及 similar articles, of iron or steel 类似物品，钢铁制
7326	Other articles of iron or steel 其他钢铁制品

Table 7-2 Default values for cement goods by CN code
表 7-2 按合并名目编号分列的水泥货物缺省值

Aggregated good category 合计很好类别	Product CN Code 产品 CN 代码	Description 描述	Default value (tCO2e/tonne) 默认值(每公吨二氧化碳当量
Calcined Calcined clay 粘土	2507 00 80 25070080	Kaolin and other kaolinic clays, calcined 高岭土和其他高岭土粘土，煅烧过的	
Cement clinker 水泥熟料	2523 10 00 25231000	Cement clinkers 水泥熟料	
Cement 水泥	2523 21 00 25232100	White Portland cement, whether or not artificially coloured 白色硅酸盐水泥，不论是否未经人工染色	
	2523 29 00 25232900	Other Portland cement 其他波特兰水泥	
	2523 90 00 25239000	Other hydraulic cements 其他液压水泥	
Aluminous cement 铝制的水泥	2523 30 00 25233000	Aluminous cement78 铝水泥 78	

Table 7-3 Default values for fertilizer goods by CN code
表 7-3 按合并名目编码分列的肥料货物缺省值

Aggregated good category 合计很好类别	Product CN Code 产品名称密码	Description 描述	Default value (tCO2e/tonne) 默认值(每公吨二氧化碳当量
Nitric acid 硝酸	2808 00 00 28080000	Nitric acid; sulphonitric acids 硝酸; 亚硝酸	
Urea 尿素	3102 10 310210	Urea, whether or not in aqueous solution 尿素，不论是否含水溶液	

Ammonia 氨水	2814	Ammonia, anhydrous or in 氨，无水或在 aqueous solution 水溶液
Mixed Mixed 混合物 fertilizers 肥料	2834 21 00 28342100	Nitrates of potassium 硝酸钾
	3102[79]	Mineral or chemical fertilizers, 矿物或化学肥料, nitrogenous 含氮的 except 3102 10 (Urea) 除了 310210(尿素)
	3102 21 00 31022100	Ammonium sulphate 硫酸铵
	3102 29 00 31022900	Double salts and mixtures of 双盐和混合物 ammonium sulphate and 硫酸铵和硫酸铵 ammonium nitrate 硝酸铵

78 Also referred to as ‘Calcium Aluminate Cement’.
又称“铝酸钙水泥”。

79 Except 3102 10 (Urea), which is a separate aggregated goods category.
除了 310210(尿素)，这是一个单独的综合货物类别。

Aggregated 合计 good 很好 category 类别	Product CN 产品名称 Code 密码	Description 描述	Default value 默认值 (tCO2e/tonne (每公吨二氧化碳 当量
	3102 30 310230	Ammonium nitrate, whether or 硝酸铵，不论是否 not in aqueous solution 不在水溶液中	
	3102 40 310240	Mixtures of ammonium nitrate 硝酸铵混合物 with calcium carbonate or other 与碳酸钙或其他碳酸钙 inorganic non-fertilizing 无机非施肥 substances. 物质。	
	3102 50 00 31025000	Sodium nitrate 硝酸钠	
	3102 60 00 31026000	Double salts and mixtures of 双盐和混合物 calcium nitrate and ammonium 硝酸钙和铵 nitrate 硝酸盐	
	3102 80 00 31028000	Mixtures of urea and ammonium 尿素和铵的混合物 nitrate in aqueous or 硝酸盐水溶液或 ammoniacal solution 氨溶液，氨溶液	
	3105[80]	Mineral or chemical fertilizers 矿物或化学肥料 containing two or three of the 含有两个或三个 fertilizing elements nitrogen, 氮元素， phosphorus, and potassium; 磷和钾; other fertilizers 其他肥料 - Except: 3105 60 00 – Mineral - 除了: 31056000-矿物 or chemical fertilizers containing 或化肥含有 the two fertilizing elements 两种施肥元素 phosphorus and potassium 磷和钾	
	3105 20 310520	Mineral or chemical fertilizers 矿物或化学肥料 containing the three fertilizing	

		含有三种受精物质 elements nitrogen, phosphorus 元素氮、磷 and potassium 还有钾
	3105 30 00 3105	Diammonium 是钻石 hydrogenorthophosphate 正磷酸氢盐 (diammonium phosphate) (磷酸氢二铵)
	3105 40 00 31054000	Ammonium 铵 dihydrogenorthophosphate 二氢正磷酸盐 (monoammonium phosphate) and (磷酸二氢铵)和 mixtures thereof with 混合物 diammonium 二甲胺 hydrogenorthophosphate 正磷酸氢盐 (diammonium phosphate) (磷酸氢二铵)
	3105 51 00 31055100	Containing nitrates and 含有硝酸盐和 phosphates 磷酸盐

80 Except 3105 60 00 – Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium. Excluded as not nitrogenous. Only nitrogen (N) containing fertilizers have significant embedded emissions.

除 31056000- 含有磷和钾两种肥料元素的矿物或化学肥料。不含氮。只有含氮肥料有明显的嵌入排放。

Aggregated good category 合计很好类别	Product CN Code 产品名称描述密码	Description	Default value 默认值 (tCO2e/tonne (每公吨二氧化碳当量
	3105 59 00 31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" 矿物或化学肥料含有两种受精物质元素氮(不包括硝酸盐)和磷，但不是硝酸盐(不包括铵二氢正磷酸盐"磷酸二氢铵，二甲胺正磷酸氢盐"磷酸氢二铵”	

Table 7-4 Default values for aluminium goods by CN code
表 7-4 按合并名目编号分列的铝制品缺省值

Aggregated good category 合计很好类别	Product CN Code 产品 CN 代码	Description 描述	Default value 默认值 (tCO2e/tonne (每公吨二氧化碳当量
Unwrought aluminium 未锻造的铝	7601	Unwrought aluminium 未锻铝	
Aluminium products 铝产品	7603	Aluminium powders and flakes 铝粉及铝片	
	7604	Aluminium bars, rods and profiles 铝条、铝杆及铝型材	
	7604 10 10 76041010	Aluminium bars, rods, not alloyed 非合金铝条、铝棒	
	7604 10 90 76041090	Aluminium profiles, not alloyed 铝型材，非合金型材	

	7604 21 00 76042100	Aluminium alloy hollow profiles 铝合金空心型材
	7604 29 10 76042910	Aluminium alloy bars, rods 铝合金棒材、棒材
	7604 29 90 76042990	Aluminium alloy profiles 铝合金型材
	7605	Aluminium wire 铝线
	7606	Aluminium plates, sheets and 铝板、铝板及铝板 strip, of a thickness exceeding 0,2 带材，厚度超过 0.2 mm 嗯
	7607	Aluminium foil (whether or not 铝箔(不论是否 printed or backed with paper, 用纸印刷或者背面, paper-board, plastics or similar 纸板、塑料或类似物 backing materials) of a thickness 背衬材料)的厚度 (excluding any backing) not (不包括任何支撑物) exceeding 0,2 mm 超过 0.2 毫米
	7608	Aluminium tubes and pipes 铝管及铝管
	7609 00 00 76090000	Aluminium tube or pipe fittings 铝管或管件 (for example, couplings, elbows, (例如联轴器、肘部、, sleeves) 袖子)

Aggregated good category 合计很好类别	Product CN Code 产品 CN 代码	Description 描述	Default value (tCO2e/tonne 默认值 (每公吨二氧化碳当量
	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 铝结构(不包括船用预制建筑物 9406)和部分结构(用于例如，桥梁和桥 - 部分，塔，格子桅杆，屋顶，屋顶框架，门和窗户及其框架和门的门槛，栏杆、柱子和柱子) ；铝板，铝杆，铝型材，管及类似品，为在建筑物中使用	
	7610 10 00 76101000	Doors, windows and their frames and thresholds for doors 门窗及其框架和门的门槛	
	7610 90 761090	Other structures and parts of structures, of aluminium 其他结构和部分铝制结构	
	7610 90 10 76109010	Bridges and bridge-sections, towers and lattice masts 桥梁和桥段，塔和格子桅杆	
	7610 90 90 76109090	Structures and parts of structures, of aluminium 结构和部分结构，铝	
	7611 00 00 76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity 铝制储罐，储罐，大桶及类似容器物料(压缩物料除外)	

		或液化气体)，属容量 exceeding 300 litres, whether or 超过 300 公升，不论是 not lined or heat-insulated, but 没有衬里或隔热，但 not fitted with mechanical or 未装有机械或 thermal equipment 热力设备
	7612	Aluminium casks, drums, cans, 铝桶，鼓，罐， boxes and similar containers 箱及类似容器 (including rigid or collapsible (包括刚性的或可折叠的 tubular containers), for any 管状容器)，用于任何 material (other than compressed 物料(压缩物料除外) or liquefied gas), of a capacity not 或液化气体)，其容量非 exceeding 300 litres, whether or 超过 300 公升，不论是 not lined or heat-insulated, but 没有衬里或隔热，但 not fitted with mechanical or 未装有机械或 thermal equipment 热力设备
	7613 00 00 76130000	Aluminium containers for 铝制容器 compressed or liquefied gas 压缩或液化气体
	7614	Stranded aluminium wire, cables, 搁浅的铝线，电缆， plaited bands and the like, of 编织带之类的东西 aluminium, not electrically 铝制的，非电动的 insulated 绝缘的

Aggregated good category 合计很好类别	Product CN Code 产品 CN 代码	Description 描述	Default value 默认值 (tCO2e/tonne (每公吨二氧化碳当量
	7616	Other articles of aluminium 其他铝制品	
	7616 10 00 76161000	Nails, tacks, staples, screws, 钉子，大头钉，订书钉，螺丝钉， bolts, nuts, screw hooks, rivets, 螺栓，螺母，螺丝钩，铆钉， cotters, cotter pins, washers and 开口机，开口销，垫圈和 similar articles 类物品	
	7616 91 00 76169100	Cloth, grill, netting and fencing, 布料，烤架，网和围栏， of aluminium wire 铝线	
	7616 99 10 76169910	Other cast articles of aluminium 其他铝制铸件	
	7616 99 90 76169990	Other uncast articles of 其他未铸造物品 aluminium 铝	

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