

CBAM Compliance

Be verification-ready.
Stay compliant. Reduce risk.



We are the world's leading Testing, Inspection and Certification company.

CO₂

The European Union's Carbon Border Adjustment Mechanism (CBAM) enters its definitive regime on 1 January 2026, transitioning from a transitional period without financial obligations (2023–2025) to a fully binding system. From that date onwards, importers of CBAM goods must declare the embedded emissions and purchase CBAM certificates.

To report the emissions of imported goods using actual emission values, those emission values must be verified by an accredited verifier. As of 2026, only verified actual emissions may be used in the annual declarations; in the absence of verification, the default values published by the Commission will apply.

WHY REPORT WITH ACTUAL VALUES?

REDUCE FINANCIAL EXPOSURE

Default values are punitive. Verified actual emissions can significantly lower CBAM costs.

BUILD CREDIBILITY AND TRUST

Demonstrate transparency and compliance to customers, regulators and investors.

IMPROVE OPERATIONAL PERFORMANCE

Identify the processes that contribute most to the reported value, enabling you to prioritise where to reduce emissions.

FUTURE-PROOF YOUR BUSINESS

Prepare for expanding CBAM scope and evolving global carbon regulations.

WHAT IS CBAM?

CBAM is an EU regulation designed to prevent carbon leakage by aligning the carbon cost of imports with the EU Emissions Trading System (EU ETS).

From 2026:

- Annual CBAM declarations required
- Verification mandatory for actual emissions reporting
- Financial obligations begin (certificates surrendered from 2027)

Sectors in scope:

- Iron & Steel
- Cement
- Aluminum
- Fertilizers
- Hydrogen
- Electricity

Scope extension to downstream products under review.

HOW SGS SUPPORTS YOU

Pre-Verification

Early, independent assessment of your emissions data and monitoring systems.

Benefits:

- Identify gaps and correct errors early
- Reduce reliance on default values
- Build readiness for verification

Trusted verification expertise

SGS is a leading global provider of GHG verification, combining decades of EU ETS experience with a global network supporting multi-site operations, independent accredited expertise, and ongoing preparation for CBAM accreditation under ISO/IEC 17029.

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SGS

When you need to be sure