

OMNIBUS

Shift of obligations according to CBAM



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Shift of obligations according to CBAM

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OMNIBUS BASIS

- **Objective:**
 - Reduce number of companies subject to reporting obligations.
 - Simplify existing sustainability rules to reduce administrative burdens on businesses.
- **Context:** Part of the broader Competitiveness Compass strategy to bolster the EU's economic position globally.

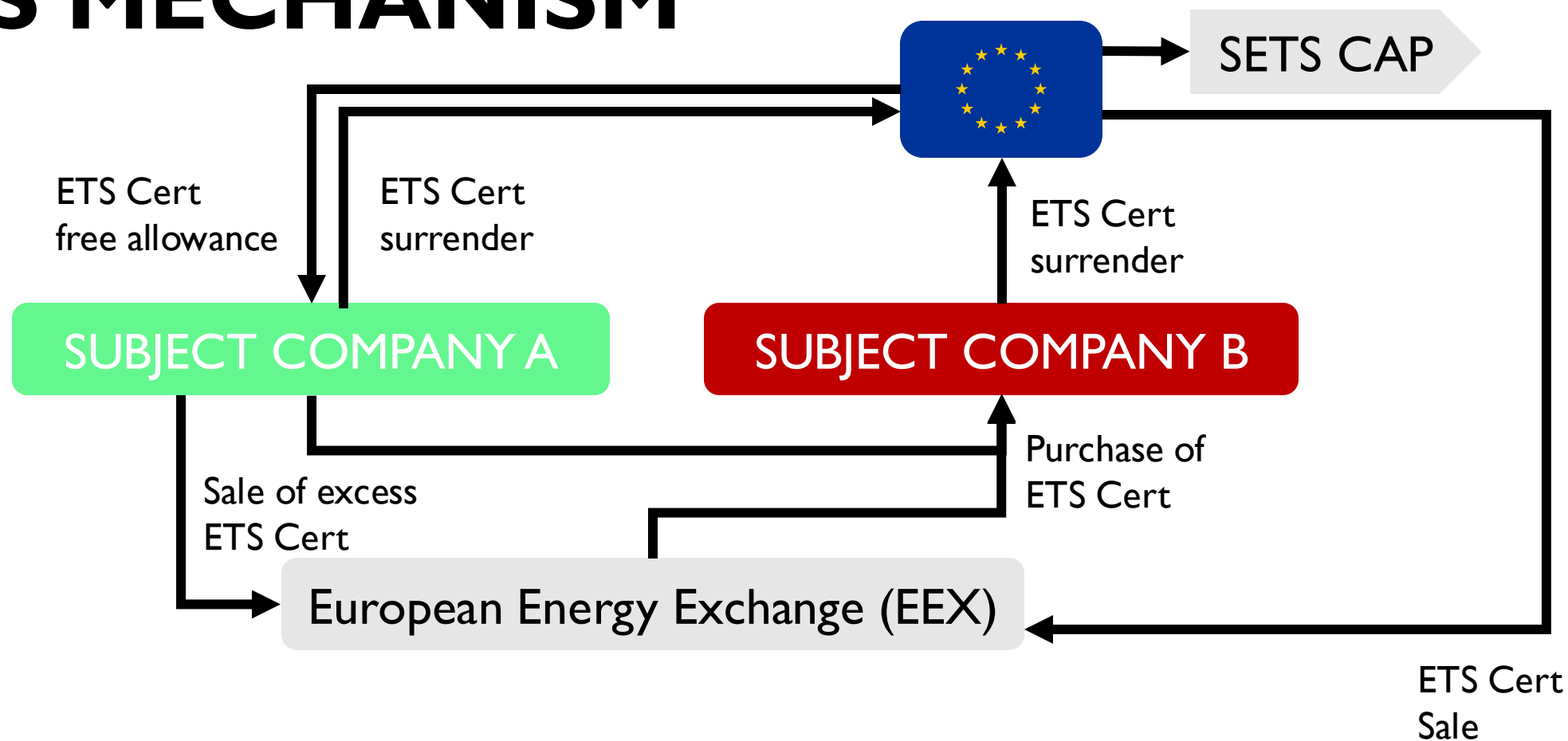


KEY COMPONENTS

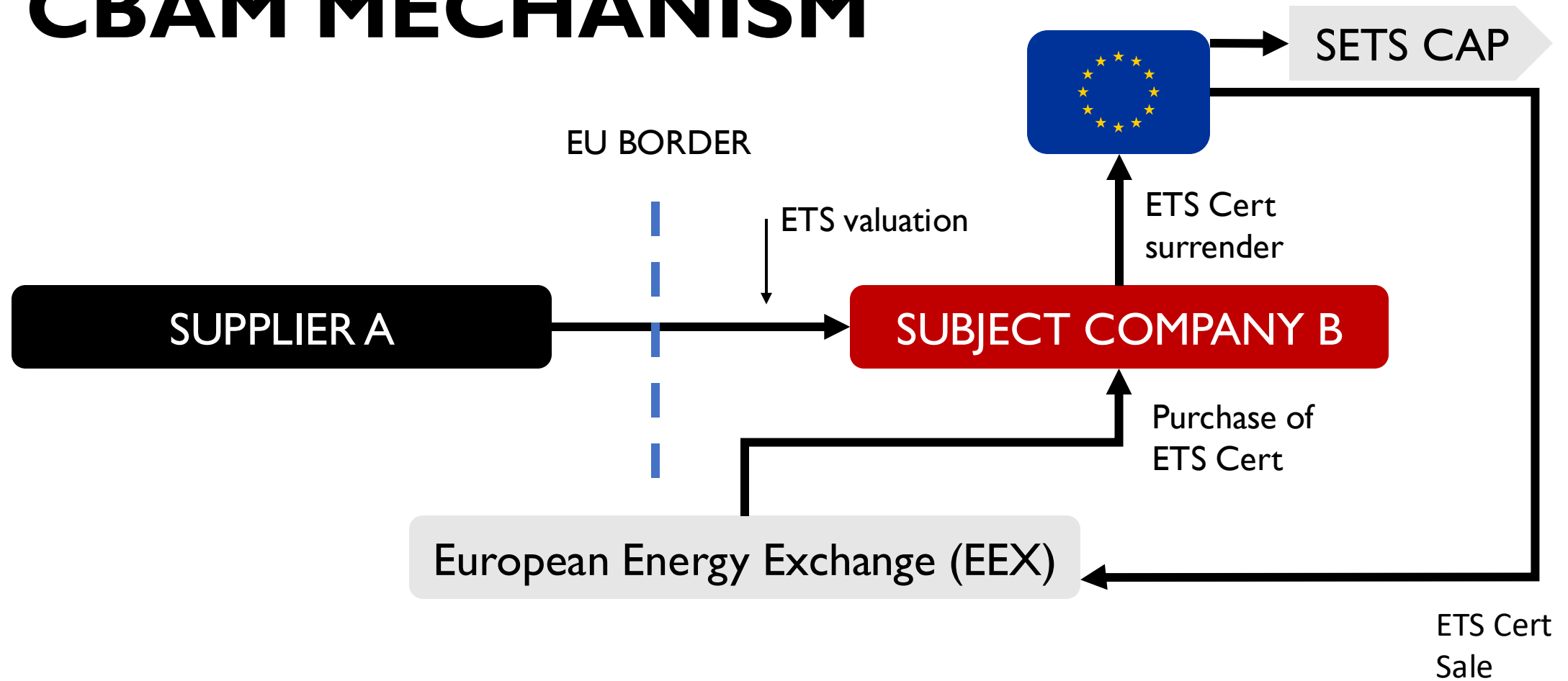
- **Corporate Sustainability Reporting Directive (CSRD):** Proposes reduced reporting requirements to alleviate compliance costs for companies.
- **Corporate Sustainability Due Diligence Directive (CSDDD):** Aims to streamline due diligence obligations, making them more manageable for businesses.
- **Carbon Border Adjustment Mechanism (CBAM):** Aims to streamline obligations, creates de minimis threshold.
- **EU Taxonomy:** Plans to refine classification criteria for sustainable activities to enhance clarity and usability.



ETS MECHANISM



CBAM MECHANISM



CURRENT SITUATION

- The EU's **Carbon Border Adjustment Mechanism (CBAM)** is de facto a **tariff** on imported goods ensuring the competitiveness of EU companies.
- Competitiveness of EU companies is questioned due to the **ETS Directive**.
- CBAM is in a **Transitional phase** until the **Definitive regime** in 2026.

REPORTING

ETS CERTIFICATE SURRENDER

REPORTING

01.01.2026



CHANGES TO CBAM

- **Threshold** limit of **50 tonnes**.
- Exemption of **precursors** produced in the **EU**.
- Exemption from **verification** with default values.
- Reduction in **mandatory ETS** certificate purchases.
- Delay of **payments** until Q1 2027.



PROMISED IMPACT ON CBAM

€40 BIL

In savings for EU companies by reducing bureaucracy

99%

**of emissions to
remain in scope of
CBAM**

10%

**of importers subject
to CBAM**



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CIRCUMVENTION OF CBAM

- Threshold limit of 50 tonnes **annually**, instead of €150 per consignment
- Registration as **occasional** CBAM importers
- Monitoring and enforcement
- **Simplification** of process, lowering reporting costs
- Flexible Emissions Reporting (using default values)
- Financial **penalties**



TIMELINE

- **Proposal Stage:** The European Commission has released the draft legislation for consideration
- **31.12.2026** – “Stop the Clock”
- **Early - mid 2026** – “Content”



CONCLUSION

Discussion

- **Balanced Approach**
- **Future Outlook**



THANK YOU FOR YOUR ATTENTION



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