

ERCST POLICY PROPOSAL

Optimizing the CBAM *De Minimis* Threshold

*Complementing the 50-tonne importer rule with a
relationship-level threshold*

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The issue

From January 2026, the EU CBAM exempts importers whose annual imports of covered goods fall below 50 tonnes, a mass-based rule that replaces the original €150 value threshold. It is a sound simplification, and a clear improvement on a value test: it takes the great majority of small importers out of the system while keeping almost all emissions in scope. But it is recent, and leaves an open question, particularly for the downstream sectors on which CBAM's administrative burden increasingly falls: does the current *de minimis* threshold achieve optimal outcomes, or could it be further improved?

To answer this, ERCST tested six threshold designs against real import data: (i) the original value threshold (€150), (ii) the current rule (yearly tonnes per importer), (iii) an emissions-based threshold, (iv) a consignment-weight threshold, and (v) a threshold set at the level of the individual importer-supplier relationship, which measures how much of a single importer's value chain a rule takes out of scope. Each design was assessed against the share of embedded emissions kept in scope, with the aim, as the Commission sets out in its Impact Assessment, of keeping this share close to 100 per cent, and against three distinct measures of administrative-burden relief: (i) the shares of shipments, (ii) of importers, and (iii) of suppliers taken out of the system.

The proposal

Tested against 63,405 real import shipments, the central finding is that importers exempted, the metric the Commission used to calibrate the current rule, is not the only measure of administrative relief that matters. The share of suppliers exempted matters a great deal: it lifts entire supplier relationships out of the mechanism, relieving third-country installations of CBAM compliance altogether. Judged across all three measures, relief comes in different forms, and the current rule delivers only one of them:

- **The current rule (50 t per importer)** takes a good share of importers out of scope while retaining 99.5 per cent of emissions. It **relieves importers, but it barely touches the value chain: only 9 per cent of supplier relationships are exempted**, so importers that remain in scope must still document every supplier.
- **A relationship-level rule (1 t per importer-supplier pair)** does close to the reverse: it exempts 71 per cent of supplier relationships at 99.0 per cent coverage, but relieves few importers entirely.
- **Combining the two is the only design that delivers both.** It exempts 56 per cent of importers *and* 74 per cent of supplier relationships, while still retaining coverage of 98.5 per cent of embedded emissions, within one percentage point of the current rule.

Table 1 sets out the full comparison; **Figure 1** shows how the combined design behaves as its importer cap is tuned, with importer relief and supplier-relief rising while emissions coverage stays close to the current rule.

Table 1. The six designs across emissions coverage and the three relief measures (central thresholds).

#	Scenario	Threshold	Shipments exempted (%) (good if high)	Suppliers exempted (%) (good if high)	Importers exempted (%) (good if high)	Emissions covered (%) (good if high)
S1	Value per consignment	€150	39.8%	27.5%	9.5%	93.9%
S2	Cumulative weight / importer (<i>actual de minimis</i>)	50 t / yr	8.4%	9.5%	53.8%	99.5%
S3	Weight / importer-supplier pair	1 t / yr	19.9%	70.5%*	28.4%	99.0%
S4	Cumulative emissions / importer	4,000 tCO ₂	51.0%	56.6%	45.6%	89.5%
S5	Consignment weight	3 t	91.5%	86.2%	91.7%	88.9%
S6	Combined importer + pair (S2+S3)	50 t + 1 t	25.8%	74.0%*	55.6%	98.5%

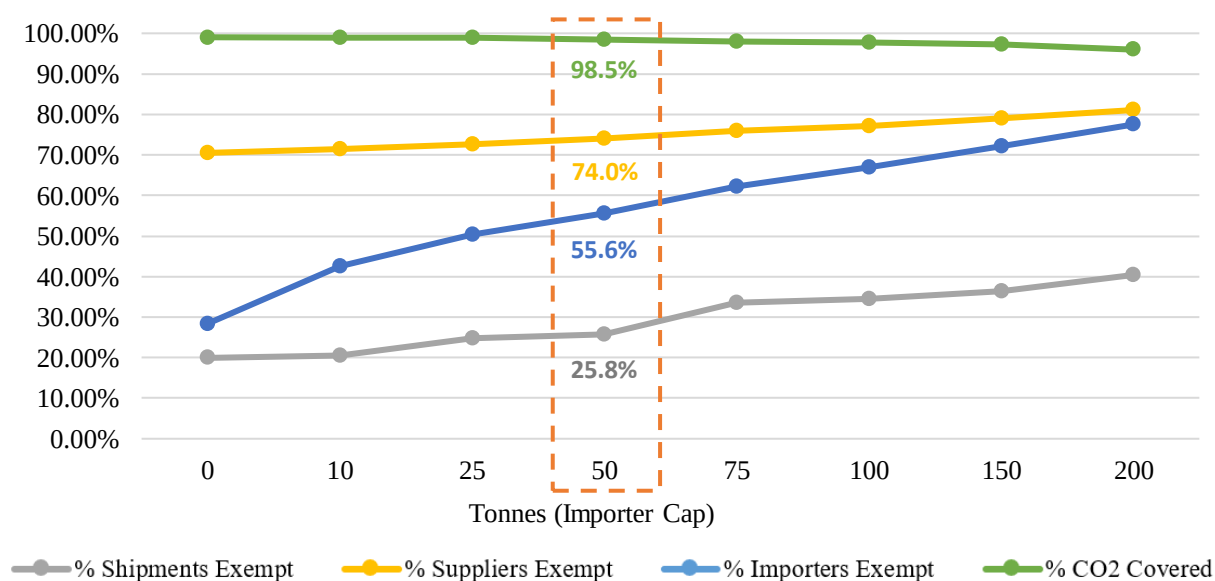


Figure 1. Combined design (S6): relief and coverage as the importer cap varies.

Relationship (pair) threshold held at 1 tonne; importer cap varied from 0 to 200 tonnes. At a zero importer cap the rule reduces to the relationship rule alone (1 tonne per importer-supplier pair); the importer cap is the lever that adds whole-importer relief.

Source: ERCST Impact Analysis Report.

On this evidence, ERCST proposes that the EU complement the existing 50-tonne importer threshold with a relationship-level threshold, rather than replace it:

- **Retain** the 50-tonne cumulative annual threshold per importer, which performs its coverage and importer-relief function well and protects small and occasional importers.

- **Add** a second exemption at the level of the importer-supplier relationship: a relationship is exempt where the net weight imported from that supplier over the reporting year does not exceed one tonne.

Under the combined rule, an importer must account for a given supplier relationship only where it is itself a material importer (above 50 tonnes) *and* that specific supplier relationship is material (above 1 tonne). This exempts everything the current rule already exempts, and additionally relieves the value chain that the current rule leaves untouched, at almost no cost to emissions coverage.

In legislative terms the change is minimal. The 50-tonne de minimis is set out in Article 2(3a) of Regulation (EU) 2023/956, as inserted by Regulation (EU) 2025/2083. The proposal would not amend that threshold but add a second, relationship-level arm alongside it, exempting an importer from CBAM obligations in respect of a given supplier where the net mass of CBAM goods it imports from that supplier over the calendar year does not exceed one tonne. In substance, a single further sentence: *"An importer shall not be subject to the obligations of this Regulation in respect of goods obtained from a given operator where the total net mass of CBAM goods imported from that operator during the calendar year does not exceed one tonne."* No other provision would need to change, and no new data would be required, since the identity of the supplying operator and the mass imported from it are already reported.

Why the relationship level matters, and matters more over time

The burden attached to each supplier relationship in scope is real and recurring: for every relationship retained, the third-country installation must determine and verify the embedded emissions of the goods it supplies, and the importer must obtain and handle that data. This cost is modest where default emission values are used, but rises several-fold under actual values (Commission Impact Assessment, SWD (2025) 58). Default values, however, are set conservatively and carry a higher cost, so actors face a trade-off: accept the markup, or take on the administrative cost of actual values. To the extent they move towards actual values to avoid the markup, the burden on each relationship in scope rises, and the value of a relationship-level exemption rises with it. Relieving this burden now, while stakes are still low, is more efficient than confronting it once the mechanism's costs become politically visible.

A note on sectoral applicability

The combined rule is best suited to sectors with a concentrated importer base, such as the downstream manufacturing sectors studied. In more fragmented sectors, where most importers already fall below the 50-tonne rule (aluminium is often cited), the importer threshold does little additional work, and the relationship-level threshold applied on its own would be the more relevant instrument.

Feasibility

The proposal is administratively light and consistent with the existing framework. It introduces no new data requirement: the importer-supplier relationship and the net weight traded within it are already captured in CBAM reporting. It requires no new calculation methodology, only an additional threshold test applied to data already collected. And it operates on the same annual, cumulative basis as the current rule, which means it inherits the current rule's resistance to circumvention: because the relationship threshold aggregates across the year, it cannot be avoided by splitting shipments.

It also sits within the framework's environmental-integrity constraint. Article 2(3a) of Regulation (EU) 2023/956 requires that the derogation leaves at least 99 per cent of embedded emissions covered, and a relationship-level arm added on top would need to respect the same envelope. Two routes are open: the 99 per cent coverage requirement itself could be revisited, or the pair threshold could be calibrated so that the combined design holds coverage at the required level - the sensitivity analysis shows this is achievable at a modest cost to relief. The coverage figures reported here are, in any case, drawn from a downstream-only dataset, a narrower population than the economy-wide base against which the 1 per cent is assessed, and so are not directly comparable to it. The purpose of this analysis is not to fix a final value, but to demonstrate, on real downstream import data, how adding a relationship-level threshold on top of the existing importer rule can substantially expand value-chain relief while keeping emissions coverage close to the current level.

Recommendation

ERCST recommends that the Commission introduce this relationship-level threshold, as a complement to the existing 50-tonne rule, at the next review of the CBAM *de minimis* provisions.