

Launch Event: Optimization of CBAM De-Minimis Threshold

Brussels, October 1st 2026

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Launch Event Agenda

- Presentation of the report and recommendations
- Opening remarks & panel interventions
- Roundtable discussion
- Closing remarks

About the study

A data driven project



Data submitted by ACEA, VDMA and CLEPA, study carried out independently by ERCST.

What today is for

To present the finalized study and the accompanying Policy Proposal and open the floor to discussion.

Why CBAM needs a De Minimis line

CBAM prices the carbon embedded in imports, to avoid carbon leakage and create a domestic level playing field for EU producers. A de minimis threshold exempts the smallest imports from that duty, sparing disproportionate admin effort where the environmental stakes are not material.

Administrative relief

Shipments, importers and supplier relationships taken out of scope.

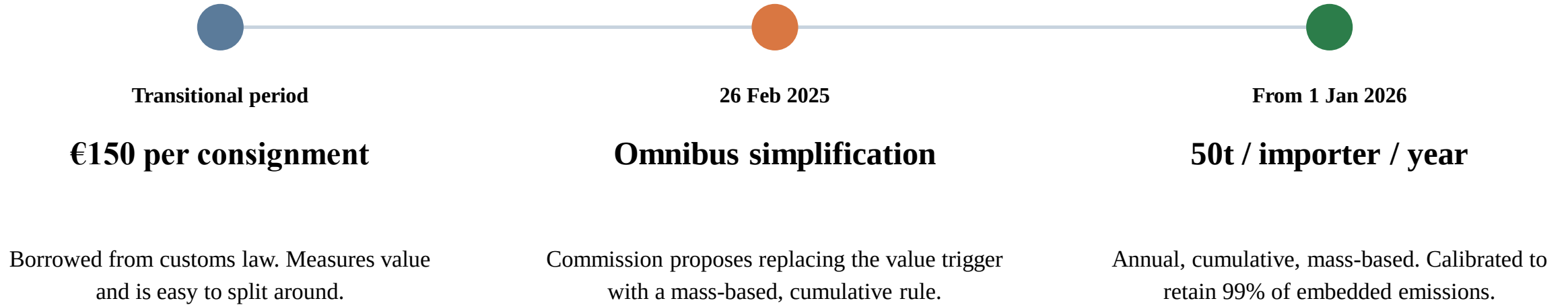


Emissions coverage

The share of embedded carbon that stays inside CBAM's scope and obligations.

Where the threshold is drawn decides how well this balance is struck.

The threshold has already changed



This study tests how the 50 tonnes rule could be calibrated or complemented for this dataset - not whether it should be replaced.

The study question



Does the current 50-tonne threshold strike the best available balance, and could alternative designs do better?

Tested empirically against real declaration data (Oct 2024 – Sep 2025)

The dataset



63,405

import declarations



169

importer entities



12 months

Oct 2024 – Sep 2025



437,142

tonnes CO₂ embedded

Anonymized, declaration-level data contributed by ACEA, VDMA and CLEPA members through a common ERCST template - analyzed as one combined dataset.

The dataset



What the data doesn't cover

The dataset represents downstream manufacturing: automotive and machinery and equipment manufacturing; not bulk-commodity sectors like cement, fertilizer, or hydrogen.



Why that's where it matters most

This is exactly where CBAM's scope is expanding. Downstream importers are becoming central to the mechanism: testing the threshold here is where it counts going forward.

Read the results as evidence for the downstream sectors CBAM is moving toward, not as a universal estimate for every CBAM sector.

The six scenarios

#	Scenario	Rule for exemption	Central threshold (indicative, sensitivities will follow)
S1	Value per consignment	Declared value below the threshold	€150
S2	Cumulative weight per importer	Importer's total annual net weight at or below the threshold	50 tonnes / year
S3	Weight per importer-supplier pair	Pair's total annual net weight at or below the threshold	1 tonne / year
S4	Cumulative emissions per importer	Importer's total annual embedded emissions at or below the threshold	4,000 tCO ₂ / year
S5	Consignment weight	Consignment net weight at or below the threshold	3 tonnes
S6	Combined importer + pair (S2+S3)	In scope only if importer > 50 t and pair > 1 t; exempt if either is at or below	50 tonnes + 1 tonne

**Current De
Minimis**

Table 1: Scenario definitions and central threshold values

S2 is the rule now in force. S1 corresponds to the pre-2026 mechanics; S3, S4, S5 and S6 are alternative or complementary designs tested in this study.

Each scenario is evaluated against four metrics

Emissions coverage



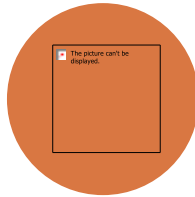
Emissions covered

The share of embedded emissions still in scope. The main measure of environmental integrity.

Tons of CO2 (tCo2) covered, % of total

Good if high

Administrative Burden

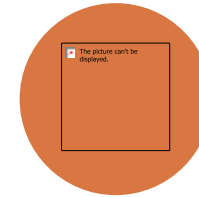


Shipments Exempted

The share of declarations that drop out of CBAM reporting. The main measure of administrative relief.

of declarations exempted, % of total

Good if high



Importers Exempted

The share of whole importers taken out of scope; this is the metric the Commission itself used to calibrate the 50t rule.

of importers exempted, % of total

Good if high



Suppliers Exempted

The share of trading relationships lifted out of the system. A second kind of burden, pushed down the supply chain.

of suppliers exempted, % of total

Good if high

Baseline results across the six designs

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

Table 2: Baseline results across the six scenarios (central thresholds)

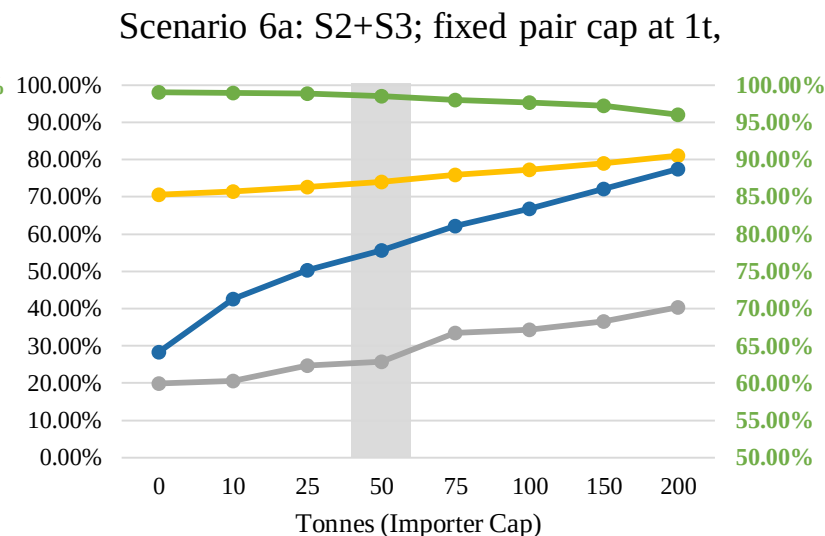
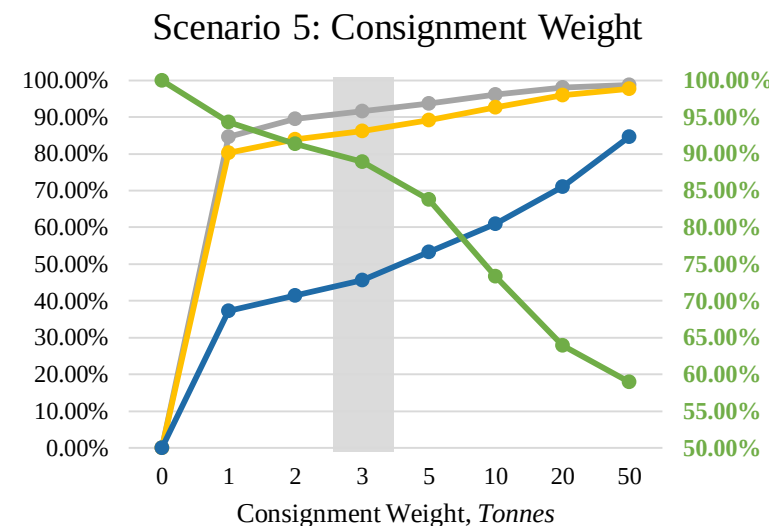
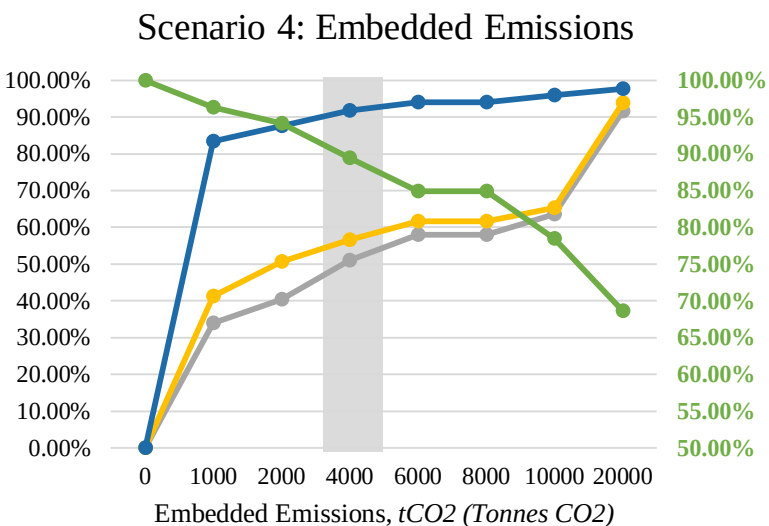
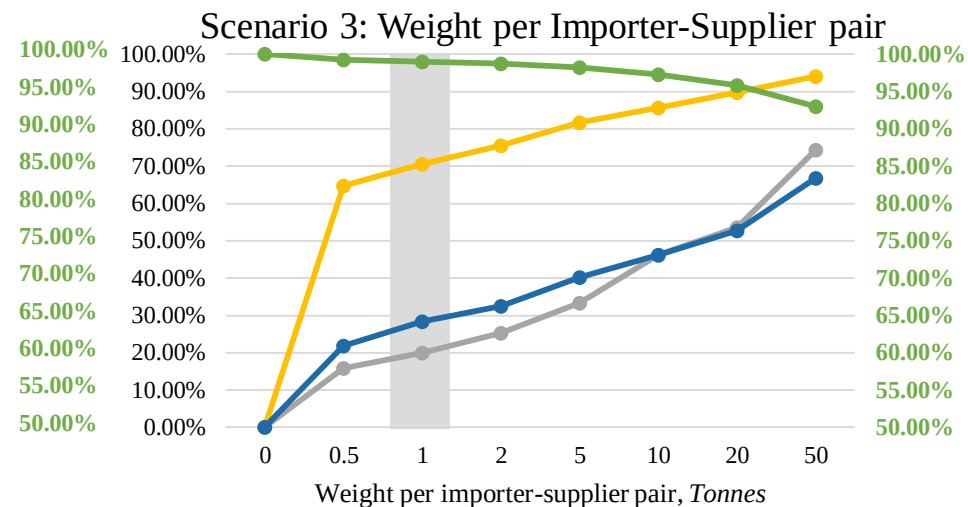
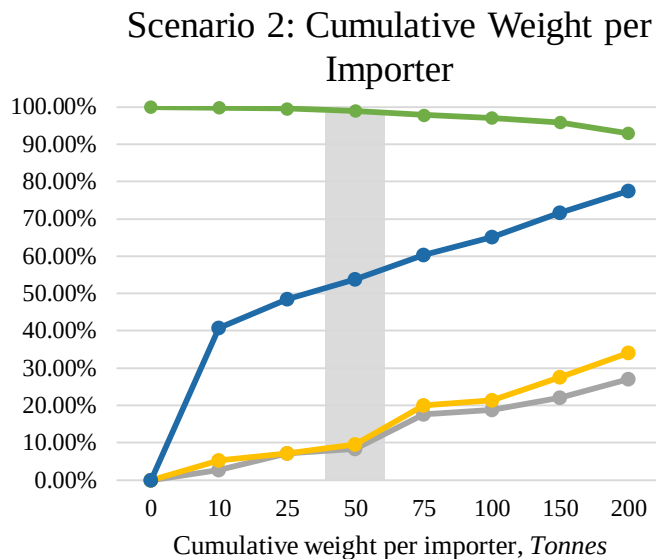
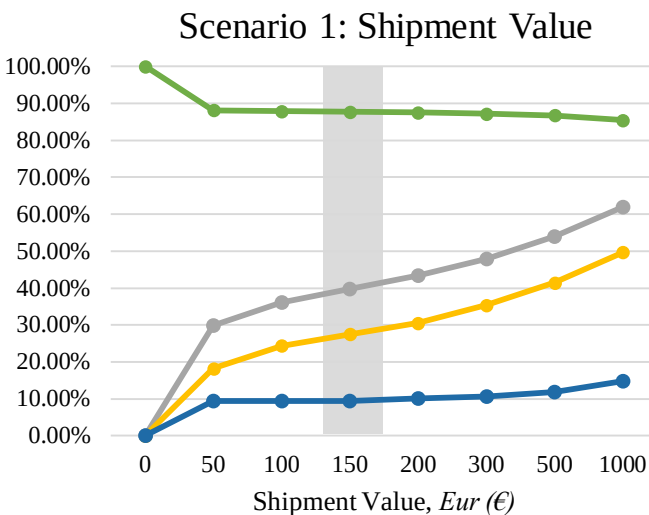
*Out-of-scope share for S3 and S6 is measured as distinct importer-supplier pairs; for all other scenarios as distinct suppliers. Source: study model, Cross-Scenario Results.

Characteristics of the data

- **Sectoral scope:** data from automotive & machinery and equipment manufacturing, not bulk commodities (cement, fertilizer). Results show how designs behave for downstream manufacturing importers, not the full CBAM population.
- **Reporting window:** one 12-month period (Oct'24–Sep'25). Tests annual thresholds well but can't capture year-to-year variation.
- **Pair-based proxy:** S3/S6 use importer-supplier relationships as a proxy for importer-installation pairs (CBAM's actual unit). One supplier can run multiple installations, so this slightly understates installations engaged.

Sensitivities

All metrics *good if high*



Sensitivities

Scenario 2: Cumulative Weight per Importer

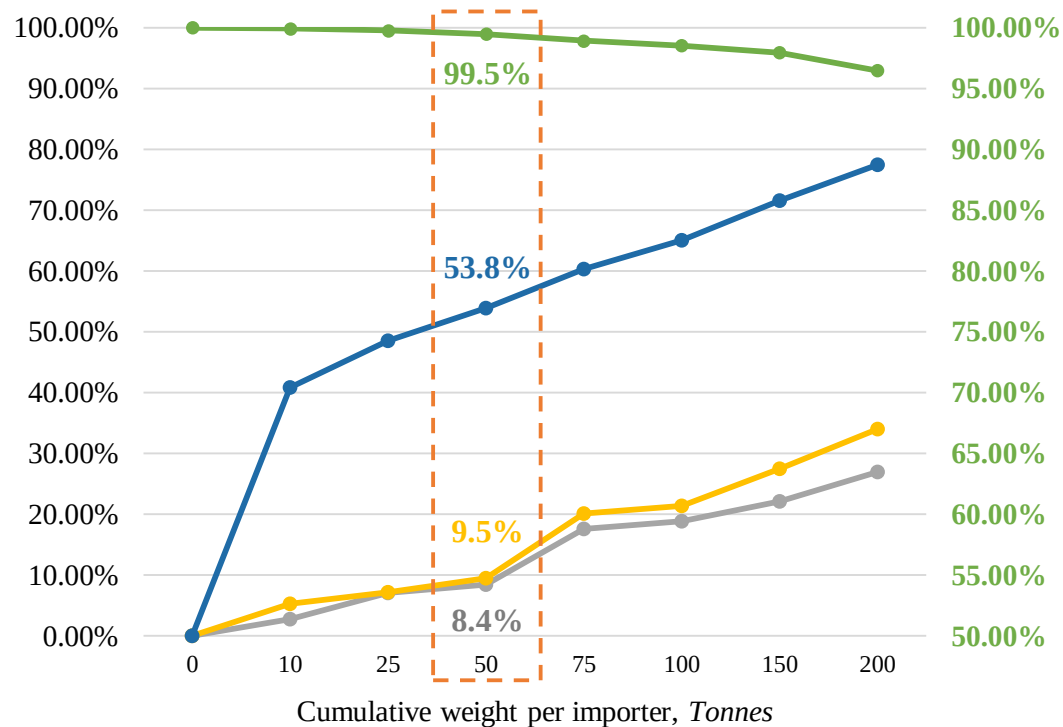


Figure 2: Scenario 2 (cumulative weight per importer) — 10–200 t

Scenario 6a: S2+S3; fixed pair cap at 1t, varying importer cap

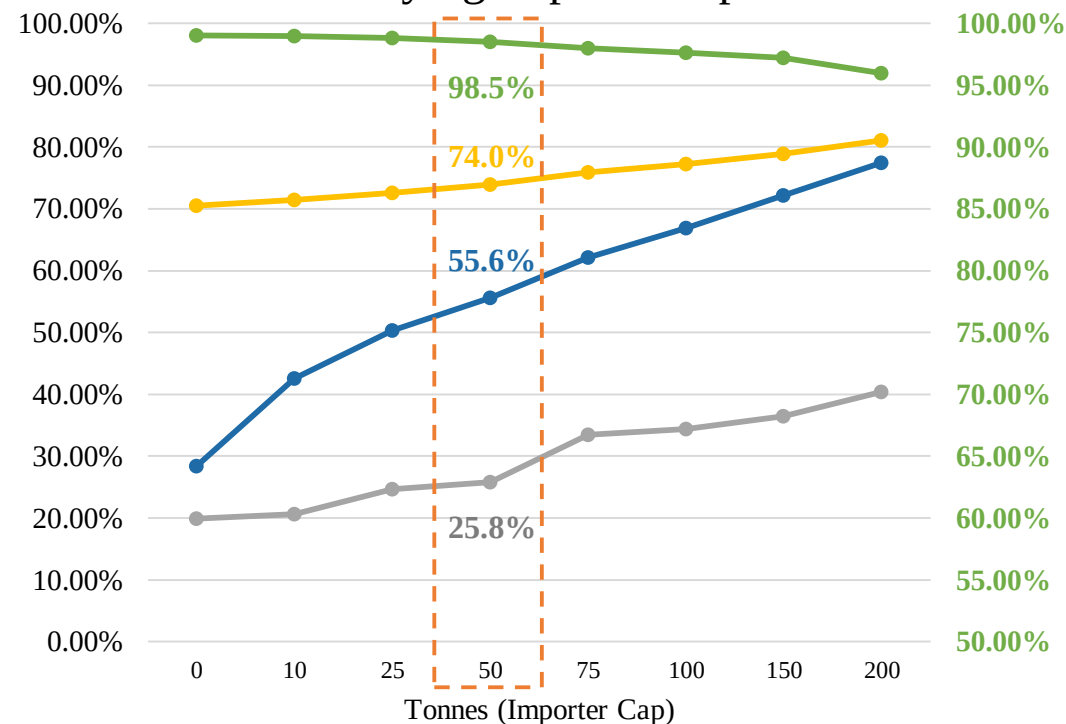


Figure 6a: Scenario 6a (S2+S3) — Fixed pair cap at 1t, varying importer cap — 10–200 t

Sectoral Scope & Generalizability

- Exact figures (e.g. ~99% coverage at 1t pair threshold) are specific to this population.
- **The ranking of designs should travel.** It follows from the shape of the import distribution - a concentrated head of large flows and a long tail of small ones - not from the sector itself. Bulk-commodity sectors, whose goods move in uniformly large consignments, would likely show the same ordering even more clearly; the exception is the consignment threshold (S5), which would exempt little where shipments are large. Only real data from those sectors could confirm it.
- **The best design depends on the sector's structure** - one size does not fit all. The combined rule (S6) suits sectors with a concentrated importer base, like the ones studied, where the importer arm and the pair arm each do real work. In fragmented sectors - where most importers already fall below 50 t, aluminium being the case often cited - the importer threshold adds little, and the relationship-level rule (S3) on its own is the more relevant instrument.
- Either way, the relationship level is where the additional relief lies.

Relevance of the study as CBAM coverage extends

- A good design should hold its balance even as the importer population changes, avoiding repeated recalibration.
- **Cumulative & relationship-based designs (S2, S3, S6):** coverage stays flat across a wide threshold range, a "plateau."
- **Per-consignment & emissions-based designs (S1/S5, S4):** coverage moves sharply with the threshold, a "slope," needing frequent re-tuning.
- As CBAM's scope and importer base grow more varied, that robustness becomes a practical advantage.

Conclusions

- **What the data shows:** S2 (current rule) secures coverage very effectively (~99.5%) but modest relief (~8%). Relief and coverage aren't opposed: pair-based designs (S3, S6) retain nearly the same coverage while exempting 2–3x more declarations; per-shipment designs (S1, S5) exempt more but shed coverage and are most exposed to splitting.
- **Implications:** most efficient path to more relief without losing coverage = assess at the trading-relationship level, not just the importer. **The evidence favors complementing the 50t rule: S6 keeps everything S2 exempts and adds relationship-level relief** - lifting supplier-relationship exemption from ~9% to ~74% and declarations from ~8% to ~26%, at ~98.5% coverage.
- **Outlook:** the case strengthens as CBAM expands to more products and deeper value chains; a design that holds its balance across varied importer profiles avoids repeated recalibration as the population grows.

- **Recommendation:** maintain the 50t importer threshold and add a 1t importer-supplier relationship threshold. Complement, don't replace.
- **Legislative feasibility:** no new data (the relationship and its net weight are already reported) and no new methodology, only a second threshold test added to the existing exemption in Article 2(3a) of Reg. (EU) 2023/956, on the same annual, cumulative basis.
- **Within the environmental-integrity envelope:** Article 2(3a)¹ requires $\geq 99\%$ of emissions to stay covered. Our combined threshold respects this, either by revisiting the 1% limit, or by calibrating it to hold coverage at 99%. The figures here are from a downstream-only dataset, narrower than the economy-wide base the 1% is measured against.

1. The 50-tonne de minimis is set out in Article 2(3a) of Regulation (EU) 2023/956, as inserted by Regulation (EU) 2025/2083.

Opening remarks

- Daniel Coublucq, **European Commission, DG TAXUD**

Panel interventions

- Jonathan O’Riordan, **ACEA**
- Margherita Del Carlo, **CLEPA**
- Francesco Lombardi Stocchetti, **Bellona Europa**

Roundtable discussion

Closing remarks

THANK YOU!