

CBAM — Carbon Border Adjustment Mechanism

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First Declaration: September 2027

For 2026 Imports

EU Regulation 2023/956. Requires EU importers to declare the embedded carbon in imported goods (cement, iron, steel, aluminium, fertilisers, electricity, hydrogen). Coffee is not currently in scope but is expected in Phase 2 (2030+).

Framework Mapping (Phase 2 readiness)

CBAM Requirement	Article	Framework Component
Embedded carbon calculation	Art. 7	IoT sensor + satellite biomass data ? emission intensity per tonne
Third-party verification	Art. 10	Accredited Validator DCC (R-VAL-03 — CBAM requires validation, unlike EUDR DDS)
Production country emissions factor	Art. 7(2)	IDEAM national emissions inventory integration
CBAM certificate surrender	Art. 22	Out of scope — EU importer action; framework provides the data package

?? CBAM currently covers energy-intensive industries, not agricultural commodities. However, EU CBAM Phase 2 expansion to include coffee and cocoa is under discussion. Building CBAM-compatible data structures now creates optionality.

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