Notices Made Under Regulations

The following text has the force of law by virtue [The Carbon Border Adjustment Mechanism (Emissions and Verification Part 1-4) Regulations 2026]

In this document Sections A-I set out monitoring requirements for operators; Sections J.1- J.5 set out requirements for accreditation bodies; and Sections J.6 onwards set out requirements for verifiers.

ANNEX II - Format of the verification report

Annex III - Verification Summary

Annex IV - Scope of accreditation for verifiers

The following text has the force of law by virtue of powers under [regulation 11 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

A.1 CBAM Definitions

1. For the purposes of this notice the following definitions apply:

- 'accuracy' means the closeness of the agreement between the result of a measurement and the true value of the particular quantity or a reference value determined empirically using internationally accepted and traceable calibration materials and standard methods, taking into account both random and systematic factors;
- 'activity data' means the quantity of fuels or materials consumed or produced by a process relevant for the calculation-based methodology, expressed in terajoules, mass in tonnes or, for gases, volume in normal cubic metres;
- 'activity level' means the quantity of goods to which the same functional unit applies which are in the system boundaries of a production process during the CBAM monitoring period;
- 'aggregated goods categories' means the classifications used to group similar products together for CBAM emission calculation and reporting;
- 'agricultural, aquaculture, fisheries and forestry residues' means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;
- 'attributed emissions' means the part of the installation's emissions during the monitoring period that are caused by the production process of CBAM goods;
- 'batch' means a quantity of fuel or material that has been representatively sampled, characterised, and transferred as one shipment or continuously over a specified period of time;
- 'biofuel' means liquid fuel for transport produced from biomass;
- 'biogas' means gaseous fuels produced from biomass;
- 'bioliquids' mean liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;
- 'biomass' means the biodegradable fraction of products, waste and residues from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and municipal waste of biological origin;
- 'biomass fraction' means the ratio of carbon stemming from biomass to the total carbon content of a fuel or material, expressed as a fraction;
- 'biomass fuels' means gaseous and solid fuels produced from biomass;
- 'CBAM good' has the meaning given in section 143 of the Finance Act 2026;

- ‘CCUS system’ means a group of operators/installations that are technically connected to a network that captures and transports CO_2 for either use in the production of goods, or for geological storage;
- ‘calculation factors’ means net calorific value, emission factor, preliminary emission factor, oxidation factor, conversion factor, carbon content or biomass fraction;
- ‘calibration’ means the set of operations, which establishes, either in the specifications of the measuring instrument and/or the standards it is compliant with, the relations between values indicated by a measuring instrument or measuring system, or values represented by a material measure or a reference material and the corresponding values of a quantity realised by a reference standard;
- ‘carbon dioxide equivalent’ has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- ‘co-product’ means any of two or more products produced from the same production process;
- ‘combustion emissions’ has the meaning given in section 1 of the CBAM System Boundaries document;
- ‘commodity code’ has the meaning given in paragraph 2(1) of Schedule 16 of the Finance Act 2026;
- ‘complex good’ has the meaning given in Section 1 of the CBAM System Boundaries document;
- ‘conservative’ means that a set of assumptions that have been defined in order to ensure there is no under-estimation of the reported emissions or over-estimation of production of heat or goods occurs;
- ‘continuous emission measurement’ (CEM) means a set of operations having the objective to determining the amount by means of periodic measurements, applying either measurements in the stack or extractive procedures with a measuring instrument located close to the stack, whilst excluding measurement methodologies based on the collection of individual samples from the stack;
- ‘control system’ means the operator’s risk assessment and the whole set of control activities, that an operator has established and documented to manage the requirements of CBAM;
- ‘conversion factor’ means the ratio of carbon emitted as CO_2 to the total carbon contained in the source stream before the emitting process takes place, expressed as a fraction, considering CO emitted to the atmosphere as the molar equivalent amount of CO_2;
- ‘data flow activities’ means the activities related to the acquisition, processing and handling of data that are required to enable the operator’s emissions report to be drafted from primary source data;
- ‘data set’ means one type of data, either at installation level or at the production process level which is relevant in the following circumstances:
  (a) the amount of fuel, material consumed or produced by a production process that is relevant for the calculation-based methodology which is expressed in either terajoules or mass in tonnes or for gases as volume in normal cubic metres, including for waste gases;
  (b) a calculation factor;

(c) the net quantity of measurable heat, and the relevant parameters required for determining this quantity, in particular:
  i. mass flow of heat transfer medium; and
  ii. enthalpy of transmitted and returned heat transfer medium, as specified by composition, temperature, pressure and saturation;
(d) the amount of non-measurable heat, specified by the relevant quantities of fuels used for the production of heat and the NCV of the fuel mix;
(e) the amount of CO_2 transferred between installations;
(f) the amount of precursor goods received from outside the production process, and their relevant parameters, such as country of origin, used production route, and emissions intensity;

- 'default value' has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- 'direct emissions' has the meaning given in section 1 of the CBAM System Boundaries document;
- 'embodied emissions' has the meaning given in clause 148(1) to the Finance Act 2026;
- 'emission' mean the release of greenhouse gases into the atmosphere resulting from the production of goods;
- 'emission factor' (EF) means the average emission rate of a greenhouse gas relative to the activity data of a source stream assuming complete oxidation for combustion and complete conversion for all other chemical reactions;
- 'emission intensity' has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- 'emission source' means a separately identifiable part of an installation or a process within an installation, from which relevant greenhouse gases are emitted;
- 'fossil carbon' has the meaning given in section 1 of the CBAM System Boundaries document;
- 'fossil fraction' means the ratio of fossil carbon to the total carbon content of a fuel or material, expressed as a fraction;
- 'fugitive emissions' means irregular or unintended emissions from sources that are not localised, or too diverse or too small to be monitored individually;
- 'functional unit' has the meaning given in section 1 of the CBAM System Boundaries document;
- 'GHG' means Greenhous Gas emission such as carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O);
- 'heat meter' means a thermal energy meter or any other device used to measure and record the amount of thermal energy produced based upon flow volumes and temperatures;
- 'importer' has the meaning given in section 146 of the Finance Act 2026;
- 'inherent CO_2' means CO_2 which is part of a source stream;
- 'installation' has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- 'legal metrological control' means the control exercised by a public authority or regulator of the measurement task or device that is intended for the field of application for reasons of public interest, public health, public safety, public

order, protection of the environment, the levying of taxes and duties, the protection of consumers and for fair trading;

- 'measurable heat' means a net heat flow transported through identifiable pipelines or ducts using a heat transfer medium, in particular, steam, hot air, water, oil, liquid metals and salts, for which a heat meter is or could be installed;
- 'measurement point' means the emission source for which continuous emission measurement systems (CEMS) is used for emission measurement, or the cross section of a pipeline system for which the CO_2 flow is determined using continuous measurement systems;
- 'measurement system' means a complete set of measuring instruments and equipment used for the monitoring and calculation of emissions;
- 'minimum requirements' means monitoring methods using the minimum efforts allowed for determining data in order for the results of emission data acceptable for the purpose of CBAM;
- 'mixed fuel' means a fuel which contains both biomass and fossil carbon;
- 'mixed material' means a material which contains both biomass and fossil carbon;
- 'monitoring period' has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- 'monitoring plan' means a structured document used by the manufacturers of CBAM goods to track, calculate, and report the greenhouse gas emissions within CBAM goods;
- 'multifunctional process' means a process that has multiple outputs or whose outputs feed into several different production processes;
- 'net calorific value' (NCV) means the specific amount of energy released as heat when a fuel or material undergoes complete combustion with oxygen under standard conditions, less the heat of vaporisation of any water formed;
- 'non-CBAM entity' means another party involved in the transfer of heat, waste gases or CO_2 with the installation;
- 'non-CBAM good' means any good produced in the installation that is not specified by paragraph 1 of Schedule 16 of the Finance Act 2026;
- 'non-measurable heat' means all heat other than measurable heat;
- 'operator' means any person who operates or controls an installation;
- 'operator's emissions report' has the meaning set out in section A.7 of this notice;
- 'oxidation factor' (OF) means the ratio of carbon oxidised to CO_2 as a consequence of combustion to the total carbon contained in the fuel, expressed as a fraction, considering carbon monoxide (CO) emitted to the atmosphere as the molar equivalent amount of carbon dioxide (CO_2);
- 'perfluorocarbons' has the meaning given in section 1 of the CBAM System Boundaries document;
- 'precursor good' has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- 'preliminary emission factor' means the assumed total emission factor of a fuel or material based on the carbon content of its biomass fraction and fossil fraction before multiplying it by the fossil fraction to produce the emission factor;

- ‘process emissions’ has the meaning given in section 1 of the CBAM System Boundaries document;
- ‘produced’ has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- ‘production process’ has the meaning given in the CBAM System Boundaries document;
- ‘production route’ means a specific technology used in a production process to produce goods. One production process usually relates to one group of CBAM goods produced (the ‘aggregated goods categories’). However, in some cases more than one production route can exist for producing these goods;
- ‘proxy data’ means annual values which are empirically substantiated or derived from accepted sources and which an operator uses to substitute a data set for the purpose of ensuring complete reporting;
- ‘recommended improvements’ means monitoring methods which ensure that data is more accurate or less prone to mistakes than by mere application of the minimum requirements;
- ‘relevant emissions’ has the meaning of given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- ‘residue’ has the meaning given in section 1 of the CBAM System Boundaries document;
- ‘simple goods’ means goods produced in a production process requiring exclusively input materials and fuels having zero embodied emissions;
- ‘source stream’ means either of the following:
  (a) a specific fuel type, raw material or product giving rise to emissions of relevant greenhouse gases at one or more emission sources as a result of its consumption or production;
  (b) a specific fuel type, raw material or product containing carbon and included in the calculation of greenhouse gas emissions using a mass balance method.
- ‘standard conditions’ means temperature of 273.15 K and pressure conditions of 101.325 Pa defining normal cubic metres (Nm^3);
- ‘standard values’ means default values that are used to determine the embodied emissions of a CBAM good. They are either Type I values or Type II values which operate on a hierarchical level where Type II values have a higher accuracy than Type I values;
- ‘system boundary’ means the group of chemical or physical processes included within the calculation of the embodied emissions of goods that fall under the same aggregated goods category;
- ‘system boundary document’ has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
- ‘technical feasibility’ means the proven realistic ability to implement, monitor, report, and verify greenhouse gas emissions using available, reliable, and commercially technologies;
- ‘tonne’ has the meaning given in regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;

- 'tonne of CO_2e' means one metric tonne of carbon dioxide ('tCO_2'), or an amount of any other greenhouse gas adjusted to the equivalent global warming potential of CO_2;
- 'uncertainty' means a parameter, that is associated with the result of a quantity which characterises the dispersion of the value where it could reasonably be attributed to the particular quantity, including the effects of a systematic as well as that of random factors which are expressed in a percentage and describes a confidence interval around the mean value comprising of 95% of inferred values taking into account any asymmetry of the distribution of values;
- 'unreasonable costs' mean the cost of improving the monitoring methodologies that exceed the associated benefits, specifically where costs surpass a calculated threshold;
- 'waste' has the meaning given in section 1 of the CBAM System Boundaries document;
- 'waste gas' has the meaning given in section 1 of the CBAM System Boundaries document.

A.2 PRINCIPLES

A.2.1 Overall approach

1. When determining the embodied emissions of CBAM goods, the following requirements must be met for data to be used as verified emission data:

   (a) The production processes relating to goods produced must be identifiable, taking into account the rules defined in section A5 of this notice, whilst also taking into account the system boundaries of the production processes as defined within the CBAM system boundaries document.
   (b) At the installation producing the goods, the direct emissions of GHG for those goods must be monitored in line with the methods provided in section B of this notice.
   (c) Where measurable heat is imported, produced, consumed or exported from an installation, the net heat flows and any emissions associated with the production of heat must be monitored in line with section C of this notice.
   (d) Direct emissions at the installation must be attributed to the production processes associated with the goods produced by applying the rules provided in section B of this notice.
   (e) Where precursor goods are produced at the installation are used in the manufacture of 'complex goods', the embodied emissions of the precursor goods must be determined according with section D of this notice.
   (f) These emissions from precursor goods must be included within the emissions of the complex goods by applying the rules set out in section E of this notice.
   (g) Where precursor goods are themselves complex goods, that process must be repeated recursively until no more precursors remain.

2. Emissions data is to be expressed in tonnes of carbon dioxide equivalent (tCO_2e) which must be rounded at the end of the calculation to the nearest full tonne.

3. All parameters used in calculations must include all relevant significant figures which shall be used in the calculation of CBAM emissions.

4. Emissions intensities shall be expressed in tCO_2e per tonne of goods. This must include all significant figures to the maximum of 5 digits after the decimal point.

A.2.2 Production processes and functional unit

1. Operators of installations shall identify, within the system boundaries of an installation, the production process of the goods of the same functional unit.

2. The identification of the production process shall ensure the relevant inputs, outputs and emissions can be monitored in accordance with the requirements of this notice.

3. Functional units are defined in the CBAM System Boundaries document.

4. In the cases where the same functional unit applies to goods that are produced using a different production routes within an installation, a single production process shall be used to capture all production routes.

5. Splitting an installation into different installations, with the result that production routes otherwise pertaining to a single production process are carried out in separate installations, shall only be allowed where the operators demonstrate valid commercial reasons for this split and these are related to their economic activity. Where commercial reasons are provided, these shall be considered as valid when circumventing the CBAM regulations is not their main purpose or one of their main purposes.

6. For goods where different functional units apply and these are produced through the same processes, the operators may determine a single multifunctional production process. In that case, attribution rules in accordance with point A.3 below shall apply. In situations specified in point A.4 below, the determination of a single multifunctional production process shall be mandatory.

7. Where precursor goods relevant for complex goods are produced in the same installation as the complex goods, and where the respective precursors are not transferred out of the installation for sale or is use in other production processes, the production of precursors and complex goods may be covered by a joint production process. In that case, monitoring and calculation of embodied emissions of both types of goods shall be carried out jointly.

A.2.3 Monitoring methodology at an installation level

1. Direct emissions from a production process shall be determined in accordance with the monitoring principles and methodologies that are laid down in this notice.

2. Where heat flows are involved in the production of a functional unit, the monitoring and calculation rules laid down in point C of this notice shall be applied.

3. For complex goods, the emissions of the precursors shall be monitored in accordance with the rules set out in point D of this notice.

4. For the purpose of paragraphs 1 to 3 above, the operator shall establish and implement a monitoring plan for CBAM that shall contain at least the elements outlined in section A.6. of this notice.

5. The monitoring plan for CBAM shall be written in English.

A.3 Monitoring principles

For the monitoring of data at installation level to allow the designation of emissions to the goods produced, the following shall apply:

1. **Completeness**: Monitoring methodology documentation shall cover all parameters that are required to determine emissions intensities and embodied emissions of the manufactured goods. This must be in accordance with the following:

   (a) Emissions at installation level must include combustion and process emissions.
   (b) Embodied emissions must include emissions of the relevant production process in accordance with section A.2.2 of this notice. This must include the embodied emissions of the relevant precursor goods.
   (c) For each parameter, an appropriate method in accordance with section B.5 of this notice must be used, whilst also ensuring there is no double counting of data or no data gaps.

2. **Consistency and comparability**: Monitoring and reporting shall be consistent and comparable over the monitoring periods. The methods used shall be stated in a monitoring plan to ensure consistency. The methodology is to be updated where:

   (a) changes are made at the installation, e.g. technology, materials, fuels, or goods produced;
   (b) new data sources or monitoring methods are introduced;
   (c) the accuracy of the data can be improved or simplified;
   (d) improvements are made to the control system.

3. **Transparency**: Monitoring data, including assumptions, references, activity data, emission factors, calculation factors, data on the emission intensity of purchased precursors, measurable heat, default values of emissions intensities, and any other data relevant for the purpose of this notice must be transparent and free of material misstatements to allow the data to be reproduced.

4. **Records**: Shall be kept for at least 6 years after the end of the monitoring period.

5. **Accuracy**: The chosen monitoring methodology must ensure the determination of emissions is accurate. Sources of inaccuracy must be reduced as far as reasonably possible. Due diligence checks should be carried out to ensure the calculation and measurement of emissions achieve the required level of materiality as defined within this notice.

   If data gaps have occurred or are unavoidable, the substitute data can consist of conservative estimates. Further cases where emissions data is based on conservative estimates shall include:

   (a) carbon monoxide (CO) emitted to the atmosphere shall be calculated as the molar equivalent of CO_2;
   (b) biomass contained in materials or fuels shall be treated as those emissions from fossil fuels except where there is evidence for the fuel or material to be zero rated in terms of their CO_2, content.

6. **Integrity of methodology**: The chosen monitoring methodology shall enable reasonable assurance of the emission data. Emissions are to be determined using the appropriate monitoring methodology indicated in section B of this notice.

   Reported emission data shall:

   (a) be free from material misstatement;
   (b) avoid bias in the presentation of information; and
   (c) provide a credible and balanced account of the embodied emissions of the produced goods.

7. **Data quality**: Control systems shall be established, implemented and documented to ensure the quality of the data.

8. **Cost-effectiveness**: Improvements to data accuracy shall be compared against the cost for the improvements in terms of technically not feasible or incurs unreasonable costs.

9. **Continuous improvement**: Monitoring data shall be regularly checked to see if improvements can be made. Where the verification of emissions data is carried out, any recommendations for improvements for the operator of the installation shall be included within the verification report. These shall be considered by the operator of the installation for implementation within a reasonable timeframe, unless the improvement incurs unreasonable costs or is technically infeasible.

A.4 Methods representing the best available data source

1. In selecting the approach for the determination of the embodied emissions, the best available data sources shall be used, taking into account technical feasibility and without incurring unreasonable costs. For this purpose, the following shall apply:

(a) For a specific data set, if there is no appropriate monitoring method described in this notice or if using such a monitoring method would either incur unreasonable costs or be technically infeasible, the monitoring methods from another monitoring, reporting and verification system may be used in accordance with section B.6 of this notice.
(b) For direct determinations, a method shall be suitable where it ensures any metering, analyses, sampling, calibrations, and validations for the specific data set are carried out by applying the methods defined in relevant EN or ISO standards. In cases where such standards are not available, national standards, draft standards, industry best practice guidelines or other scientifically proven methodologies may be used on the basis they limit any sampling and measurement bias.
(c) Measuring instruments or laboratory analyses which are under the control of the operator are preferred over measuring instruments or analyses under the control of another body.
(d) Where laboratory analyses are used, or where the laboratories carry out sampling, calibrations, validations, or other activities relating to continuous emissions measurements, these must meet the requirements of section B.5.4 of this notice.

2. Where no direct determination method is available, an indirect determinations method may be used, including:

(a) Calculation approach based on a known chemical or physical process, using appropriate accepted literature values, appropriate stoichiometric factors or thermodynamic properties as appropriate;
(b) Calculations based on design data including the energy efficiencies of equipment or calculated energy consumption per unit of product;
(c) Correlations based on empirical tests for the determination of estimated values for the required data set from non-calibrated equipment or data that is documented in production protocols.

For that purpose, it shall be ensured that the correlation satisfies the requirements of good engineering practice and is applied only to determine values which fall into the range for which it was established. The validity of such correlations shall be evaluated at least once a year.

3. In the determination of the best available data, the highest data in the ranking presented under point 1 above and already available at the installation shall be selected. In cases, where it is technically feasible to apply a data source higher in the ranking without incurring unreasonable costs, the better data source shall be applied without undue delay. Where different data sources are available for the same data set and at the same level in the ranking presented under point 1 above, the data source which ensures the clearest data flow with lowest risk regarding misstatements is to be used.

4. Data sources or methods used for the determination of data sets shall be identified to allow corroboration of data sources under point 3 above. The selected data sources shall be indicated in the monitoring plan.

5. In order to improve the monitoring methods, any improvements shall be checked for at a minimum of at least once per year. In situations where new data sources are considered to be more accurate in line with the ranking identified in point 1 above, these are to be documented in the monitoring plan and applied from the earliest possible date.

6. Where a claim is made that a specific methodology is not technically feasible, justification shall be indicated in the monitoring plan. Feasibility shall be re-assessed during the checks undertaken in point 6 above. Justification shall be based on the installation's technical capabilities to meet the needs of a data source or monitoring method which can be implemented in line with the documented approach.

7. Where a claim is made that applying a methodology incurs unreasonable costs, justification for the approach is to be made in the monitoring plan. This shall be re-assessed during the regular checks in accordance with point 6 above. The nature of the unreasonable costs shall be determined as:

    (a) Costs for determining specific data shall be unreasonable where the operator's cost estimation exceeds the benefit of a determination methodology. The benefit shall be calculated by multiplying an improvement factor against a reference price of £20 per tonne of CO_2. Cost shall include a depreciation period based on the economic lifetime of the equipment, where applicable.
    (b) The improvement factor shall be:
        i. the improvement of the estimated uncertainty in a measurement expressed in a percent, multiplied with the estimated related emissions over the monitoring period;
        ii. a 1% of related emissions means no improvement of measuring uncertainty is involved;
        iii. Related emissions means the combined total of:
            (a) direct emissions caused by the source stream or emission source;
            (b) emissions attributed to a quantity of measurable heat;
            (c) embodied emissions of a material produced or a precursor;
    (c) Measures relating to the improvement of a monitoring methodology shall not be deemed to be an unreasonable cost up to an amount of £2,000 per year.

A.5 Specific provisions of division of installations into production processes

1. For the goods under the aggregated goods categories of:

    (a) crude steel;
    (b) iron and steel products; and
    (c) unwrought aluminium and aluminium products.

2. Where the only difference in goods is in terms of their size or shape where the goods are produced using the same precursor goods, a single multifunctional production process shall be defined for that group of goods, and the attribution rules shall be in accordance with section A.2 above of this notice.

3. Where goods fall under the aggregated goods categories of fertilisers where:

   (a) different functional units are produced with the same precursor goods;
   (b) the type, quantity and proportions of the goods are the same substance;
   (c) the only difference is in terms of their concentration.

   A single multifunctional production process shall be defined for that group of goods as set out in section A.2 of this notice.

A.6 Monitoring Plan

Monitoring plans shall contain all of the following:

1. date and version number;
2. description of the installation;
3. details of the production processes carried out at the installation;
4. all relevant goods produced by commodity code and functional unit. Where applicable the specific compositions in terms of clinker content and nitrogen content, including any precursors not covered by separate production processes;
5. a list of all the CBAM production processes and routes carried out at the installation and the list of goods delivered per production processes;
6. where relevant, a list of all non-CBAM goods produced and the quantity produced;
7. the methods for the monitoring of each production process including a description of the:

   (a) calculation-based methodology when applied, including a list of input data and calculation formulae;
   (b) measurement systems and exact location of the measuring instruments used for the monitoring of each of the source streams.

8. the methods for determining the calculation factors and where applicable the sampling plan for each source stream;
9. the list of source streams and emission sources and their description for each production process;
10. the list of source streams where the calculation-based standard method or the mass balance method is used, including the detailed description of the determination of each relevant parameter provided in section B.6 of this notice;
11. a list of all emission sources where a measurement-based methodology is used, including the description of all relevant elements provided in point B.6 of this notice;
12. a description of the monitoring methodology as far as perfluorocarbons from primary aluminium production;
13. a suitable diagram and process description of the installation, including the system boundaries to ensure there is no double counting or data gaps;

14. the precursors used in each production process and if produced in other installations, the name and country of origin of their suppliers;
15. when fuel is used which is zero-rated in terms of CO_2e emissions, a description on the application of the zero-rating;
16. when measurable heat is imported to or exported from the installation, the identification of those installations or non-CBAM entities, a detailed description of the methods used to determine the emissions associated with the heat flows for each production process;
17. when waste gases are produced by, used by or imported to or from the installations, the identification of those installations or non-CBAM entities;
18. when CO_2 is captured, stored and/or used in accordance with point B.8.2 of this notice, the identity of the receiving installations, non-CBAM entities, or transport infrastructure to which it is transferred;
19. the control system to ensure the quality of the data, where applicable:

    (a) quality assurance of the measurement equipment ensuring that it is calibrated, adjusted, and checked at regular intervals including prior to use. The checks are to be made against measurement standards which are traceable to international measurement standards, where available, and are relevant to the measurement equipment;
    (b) risk assessment where there is the identification of errors in the data flow from primary data to the final data;
    (c) quality assurance of the information technology systems to ensure that the systems are designed, documented, tested, implemented, controlled and maintained in a way that ensures the reliability and accuracy of data in accordance with the risk assessment;
    (d) segregation of duties in the data flow activities and control activities, including the management of the necessary competencies;
    (e) internal reviews and validation of data;
    (f) corrections and corrective action;
    (g) control of out-sourced processes;
    (h) record keeping and documentation including version management.

A.7 Operator's emissions report

1. Where the embodied emissions are calculated based on actual emissions, the operators shall prepare an emissions report ('operator's emissions report') containing all of the information listed in Annex I of this notice.

2. The operator shall transmit the operator's emissions report to the verifier.

3. The operator's emissions report shall be submitted to their verifier in English.

B. MONITORING OF DIRECT EMISSIONS AT INSTALLATION LEVEL

B.1 Completeness of source streams and emission sources

1. The boundaries of the installation and the production processes producing goods shall be clearly defined by the operator of the installation within the monitoring plan.

2. The approach to be used shall consider the sector-specific requirements indicated in the CBAM System Boundaries document and in section B.9 of this notice. The following parameters shall be applied:

   (a) As a minimum, all the relevant greenhouse gas emissions, emission sources and source streams that are associated directly with the production of CBAM goods;
   (b) All emissions from the regular operations, as well as those emissions from abnormal events including start-up, shutdown and emergency situations, that may have occurred over the monitoring period;
   (c) Emissions from mobile machinery used for transport purposes is to be excluded.

B.2 Choice of monitoring methodology

1. The applicable monitoring methodologies shall be either:

   (a) A calculation-based methodology, where activity data is obtained by means of a measurement system and additional parameters obtained from laboratory analyses or standard values. This approach may be implemented according to the standard method or the mass balance method; or
   (b) A measurement-based methodology, where emissions are determined by the continuous measurement of the concentration of the relevant greenhouse gas in the flue gas or flue gas flow.

2. An appropriate monitoring methodology as defined in sections B.3 to B.8 in this notice shall be selected with the exception where sector-specific requirements in accordance with section B.9 of this notice require a particular monitoring methodology to be used. The applied monitoring methodology may be a combination of several methodologies which reflect different parts of the installation's emissions.

3. The emissions at the installation shall be determined by the following:

$$Em_{inst} = \Sigma_{i=1}^{n} Em_{calc,i} + \Sigma_{j=1}^{m} Em_{meas,j}$$

(Equation 1)

Where:
Em_{inst} are the direct emissions of the installation expressed in tCO_2e;
$Em_{calc,i}$ are the emissions from source stream $_i$ determined using a calculation-based approach expressed in tCO_2e; and
$Em_{meas,j}$ are the emissions from emission source $_j$ determined using a measurement-based approach, expressed in tCO_2e.

B.3 Formulae and parameters for the calculation-based methodology for CO_2

B.3.1 Standard method

Emissions shall be calculated for each source stream separately as follows:

B.3.1.1 Combustion emissions

1. Combustion emissions shall be calculated as follows (standard method):

$$Em_i = AD_i \times EF_i \times OF_i$$

(Equation 2)

Where:
Em_i are the emissions in tCO_2 caused by fuel $_i$;
EF_i is the emission factor in tCO_2/TJ of fuel $_i$; and
AD_i is the activity data (TJ) of fuel $_i$ calculated as:

$$AD_i = FQ_i \times NCV_i$$

(Equation 3)

Where:
FQ_i is the fuel quantity consumed (t or m^3) of fuel $_i$;
NCV_i is the net calorific value (TJ/t or TJ/m^3 of fuel $_i$; and
OF_i is the oxidation factor of fuel $_i$, calculated as:

$$OF = 1 - \frac{C_{ash}}{C_{total}}$$

(Equation 4)

Where:
C_{ash} is the carbon contained in ash and flue gas cleaning dust; and
C_{total} is the total carbon contained in the fuel combusted.

A conservative assumption is that an OF value of 1 may be used to reduce monitoring efforts.

2. On the provision that it leads to higher accuracy, the standard method for combustion emissions may be modified where:

- activity data is expressed as fuel quantity (i.e. in t or m^3);
- *EF* is expressed in tCO_2/tfuel or tCO_2/m^3 fuel, as applicable; and
- *NCV* may be omitted from the calculation.

If the emission factor of a fuel $_i$ is calculated from the analyses of the carbon content and NCV, the following equation shall be used:

$$EF_i = CC_i \times \frac{f}{NCV_i}$$

(Equation 5)

Where:
CC_i is the carbon content of the fuel $_i$

3. If the emission factor of a fuel or material is expressed in tCO_2/t, this can be calculated from the analysed carbon content, and the following equation is used:

$$EF_i = CC_i \times f$$

(Equation 6)

Where:
f is the ratio of the molar masses of CO_2 and C: f = 3.664 tCO_2/t C.

4. Where the emission factor of biomass is zero on the provision it meets the criteria given in section B.3.3 of this notice, this may be considered for mixed fuels (i.e. fuels which contain both fossil and biomass components) via the following equation:

$$EF_i = EF_{pre,i} \times (1 - BF_i)$$

(Equation 7)

Where:
$EF_{pre,i}$ is the preliminary emission factor of fuel $_i$ (i.e. emission factor assuming the total fuel is fossil); and
BF_i is the biomass fraction (dimensionless) of fuel $_i$.

For fossil fuels, where the biomass fraction is not known, the BF_i shall be set to the conservative value of zero.

B.3.1.2 Process emissions

1. Process emissions shall be calculated using the following equation:

$$Em_j = AD_j \times EF_j \times CF_j$$

(Equation 8)

Where:
AD_j is the activity data (t of material) of material $_j$;
EF_j is the emission factor (tCO_2/t) of material $_j$; and
CF_j is the conversion factor (dimensionless) of material $_j$.

The conservative assumption that CF_j = 1 may always be used where it reduces the monitoring efforts.

2. Where mixed process input materials contain inorganic as well as organic forms of carbon, the following applies:

   (a) the determination of the preliminary emission factor for the mixed material may be undertaken by the analysis of the total carbon content (CC_j), and using a

conversion factor and, where appropriate a biomass fraction and net calorific value which relates to the total carbon content; or

(b) determine the organic and inorganic contents separately and treat them as two separate source streams.

3. When considering the available measurement systems for activity data, emission factor and for emissions from the decomposition of carbonates, the method to provide the most accurate results shall be chosen for each source stream from the following:

   (a) **Method A (Input-based)**: The emission factor, conversion factor and activity data relate to the amount of material input into the process. The standard emission factors of pure carbonates as provided in Table 6 of section F of this notice shall be used. This shall consider the composition of the material determined in line with section B.5 of this notice.

   (b) **Method B (Output-based)**: The emission factor, conversion factor and activity data relate to the output from the process. The standard emission factors of metal oxides after decarbonisation as provided in Table 8 of section F of this notice shall be used. This shall consider the composition of the relevant material as determined in section B.5 of this notice.

4. For process emissions (CO_2) other than from carbonates, Method A above is to be applied.

B.3.2 Mass balance method

1. The quantity of CO_2 for each source stream shall be calculated based on the carbon content of each material, without distinguishing fuel types and materials. Carbon leaving the installation and contained in products instead of being emitted, is considered by the output source stream, resulting in negative activity data.

2. The emissions relevant to each source stream shall be calculated as:

$$Em_k = f \times AD_k \times CC_k$$

(Equation 9)

Where:
AD_k is the activity data (t) of material k (for outputs, AD_k is negative);
f is the ratio of the molar masses of CO_2 and C: f = 3.664 tCO_2/t C; and
CC_k is the carbon content of material k (dimensionless and positive).

3. If the carbon content of a fuel k is calculated from an emission factor expressed in tCO_2/TJ, the following equation is to be used:

$$CC_k = EF_k \times \frac{NCV_k}{f}$$

(Equation 10)

4. If the carbon content of a fuel k is calculated from an emission factor expressed in tCO_2/TJ, the following equation is to be used:

$$CC_k = \frac{EF_k}{f}$$

(Equation 11)

5. For mixed fuels, the zero-rated biomass fraction can be considered, on the provision the criteria in section B.3.3 below is met:

$$CC_k = CC_{pre,k} \times (1 - BF_k)$$

(Equation 12)

Where:
$CC_{pre,k}$ is the preliminary carbon content of fuel k (i.e. emission factor assuming the total fuel is fossil); and
BF_k is the zero-rated biomass fraction of fuel k (dimensionless).

6. For fossil fuels or materials where the biomass fraction (BF) is not known, this shall be a conservative value of zero. In situations where biomass is used as an input material or a fuel and where the output contains carbon, the mass balance shall treat the biomass fraction conservatively. This means the biomass fraction in the total output shall not exceed the total fraction of biomass contained within the input materials or fuel. The exception to this is where the operator provides evidence of a higher biomass fraction within the output materials via a stoichiometric method or Carbon 14 analysis.

B.3.3 Criteria for zero-rating of biomass emissions

1. For solid or gaseous biomass, and bioliquids used for non-energy purposes, an emission factor of zero for the fraction of the fuel or material that is biomass can be applied.

2. Where a bioliquid is used as a fuel for combustion purposes, subject to paragraph 3, the emission factor shall be zero only if the sustainability criteria set out in Article 17(2) to (5) of Directive 2009/28/EC have been fulfilled. If the bioliquid used in combustion does not comply with this criteria, then its carbon content shall be considered as fossil carbon.

3. The emission factor for category 1 tallow or category 2 tallow may be treated as zero where the tallow concerned is used to produce heat that is used at the operator's installation. In this paragraph:

   (a) "category 1 tallow" means tallow that is category 1 material under Article 8 of Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption1;
   (b) "category 2 tallow" means tallow that is category 2 material under Article 9 of that Regulation;

4. Peat, xylite and fossil fractions of mixed fuels or materials shall not be considered biomass.

B.3.4 Relevant parameters

1. In line with the formulae in sections B.3.1 to B.3.2 above, the following shall be determined for each source stream:

2. Standard method – combustion:
   - Minimum requirement: Activity Data (t or m^3), Emission Factor (tCO_2/t or tCO_2/m^3).
   - Recommended improvement: Activity Data (t or m^3), NCV (TJ/t or TJ/m^3), Emission Factor (tCO_2/TJ), Oxidation Factor, Biomass Fraction, evidence for meeting the criteria of section B.3.3 above.

3. Standard method – process emissions:
   - Minimum requirement: Activity Data (t or m^3), Emission Factor (tCO_2/t or tCO_2/m^3).
   - Recommended improvement: Activity Data (t or m^3), Emission Factor (tCO_2/t or tCO_2/m^3), Conversion Factor.

4. Mass balance:
   - Minimum requirement : Activity Data (t), Carbon Content (tC/t material).
   - Recommended improvement: Activity Data (t), Carbon Content (tC/t material), NCV (TJ/t), Biomass Fraction, evidence for meeting the criteria of section B.3.3.

B.4 Requirements for Activity Data

B.4.1 Continual or batch metering

1. The quantity of fuel or materials, including goods and intermediate products, must be determined for the defined monitoring period. In this case one of the following methodologies may be chosen which needs to be stated within the monitoring plan:

   (a) Continual metering where the material is consumed or produced;
   (b) Aggregation of metering separately delivered (batch) considering stock changes. In this case the following shall apply:

      i. the quantity of fuel or material consumed during the monitoring period shall be calculated as the quantity of fuel or material imported during the monitoring period, minus the quantity of fuel or material exported, plus the quantity of fuel or material in stock at the beginning of the monitoring period, minus the quantity of fuel or material in stock at the end of the monitoring period;
      ii. the production levels of goods or intermediate products shall be calculated as the quantity exported during the monitoring period, minus the quantity

imported, minus the quantity of product or material in stock at the beginning of the monitoring period, plus the quantity of product or material in stock at the end of the monitoring period. For avoiding any double counting, products of a production process returned into the same production process are deducted from production levels.

2. Where it is technically not feasible or may incur unreasonable costs to determine stock levels by direct measurement, these may be estimated based on one of the following:

   (a) data from previous years which is correlated with the appropriate activity levels for the monitoring period;
   (b) documented procedures and data in audited financial statements for the monitoring period.

3. Where determining the quantities of products, materials or fuels for the entire monitoring period is technically not feasible or would incur unreasonable costs, the next most appropriate day may be chosen to separate a monitoring period from the following monitoring period.

4. Deviations for each product, material or fuel shall be clearly recorded to form the basis of a value representative for the monitoring period and to be considered consistent in relation to the following monitoring period.

B.4.2 Operator's control over measurement systems

1. The preferred method for the determination of the quantities of products, materials or fuel, shall be measurement systems that are under the control of the operator. Measurement systems outside the control of the operator, in particular those under the control of the supplier of the material or fuel, may be used in the following circumstances:

   (a) the operator does not have its own measurement system available for the data set;
   (b) the use of the operator's own measurement system is technically not feasible or would incur unreasonable costs;
   (c) where there is evidence that measurement systems outside the control of the operator are able to provide more reliable results and are less prone to the risk of misstatements.

2. In cases where measurement systems that are outside the operator's control are used, the applicable data shall be:

   (a) the invoiced amount issued by a trade partner, provided that a commercial transaction between two independent trade partners takes place; or
   (b) direct readings from the measurement systems.

B.4.3 Requirements for measurement systems

1. An understanding of the uncertainty which is associated with the metering quantities of fuels and materials, including their influence of the operating environment and where applicable, the uncertainty of stock determination shall be available.

2. Measuring instruments are to be chosen so that they meet the lowest uncertainty available without incurring unreasonable costs.

3. Measurement systems also need to be fit for the environment they are used in and in accordance with any applicable technical standards and requirements.

4. Where available, measuring instruments which are subject to legal metrological control are preferred. In these cases, the maximum permissible error in service allowed by national legislation of the country where installation is based, on legal metrological control may be used as a value for the uncertainty.

5. Where a measuring instrument is to be replaced due to either a malfunction or because it is out of calibration, the measurement instrument shall be replaced with an instrument that meets the same or a better uncertainty when compared to the instrument it is replacing.

B.4.4 Recommended improvement

1. A recommended improvement shall be to achieve a measurement uncertainty relevant to the total emissions of the source stream or emission source, with lowest uncertainty for the biggest parts of the emissions.

2. For emissions of more than 500,000 tCO_2 per year, over the full monitoring period (taking into account stock changes), the uncertainty shall be 1.5% or better. For emissions below 10,000 tCO_2 per year, an uncertainty lower than 7.5% shall be acceptable. If this level of uncertainty is not achieved, an improvement shall be recommended by the verifier and documented with the verification report as per J.7.23 that enables this value to be achieved.

B.5 Requirements for calculation factors for CO_2

B.5.1 Methods for determining calculation factors

1. For the determination of calculation factors where a calculation-based methodology is used, one of the following approaches may be taken:

   (a) the use of standard values;
   (b) the use of proxy data based on the correlations between the relevant calculation factor and other properties better accessible to the measurement;
   (c) the use of values based on laboratory analysis.

2. Calculation factors shall be determined consistently and must relate to the activity data and the state of the fuel or material in which the fuel or material was purchased

or used before it is dried or treated for laboratory analysis etc. In these cases, where unreasonable costs are incurred or where higher accuracy can be achieved, activity data and the calculation factors may be reported by referring to the state in which laboratory analyses was carried out.

B.5.2 Applicable standard values

1. Standard values are split into two types, Type I and Type II values. Type II values shall have a higher accuracy then Type I values. On this basis Type I standard values shall only be applicable if no Type II standard value are suitable for the same parameter, material or fuel.

2. Type I standard values include the following:

   (a) standard factors provided in section F of this notice;
   (b) standard factors contained in the latest IPCC guidelines for GHG inventories;
   (c) values based on laboratory analyses carried out in the past, not older than 5 years and are representative of the fuel or material used.

3. Type II standard values include the following:

   (a) standard factors used by the country where the installation is located for its latest national inventory submission to the Secretariat of the United Nations Framework Convention on Climate Change;
   (b) values published by national research institutions, public authorities, standardisation bodies, statistical offices, etc. for the purpose of more disaggregated emissions reporting than under the previous point;
   (c) values specified and guaranteed by the supplier of the fuel or material where there is evidence that the carbon content exhibits a 95% confidence interval of not more than 1%;
   (d) stoichiometric values for the carbon content and related literature values for the Net Calorific Value (NCV);
   (e) values based on laboratory analyses carried out in the past, not older than two years and representative for the fuel or material.

4. To ensure consistency, any standard values that are to be used must be indicated in the monitoring plan and only amended if there is evidence that new values are more adequate and representative for the fuel or material used. Where standard values change on an annual basis, the applicable source of that value shall be laid down in the monitoring plan.

B.5.3 Establishing correlations for determining proxy data

1. The carbon content or emission factor may be derived from the following, in combination with an empirical correlation determined at least once per calendar year in accordance with the requirements for laboratory analyses given in section B.5.4 of this notice as follows:

(a) density measurement of specific oils or gases, including those common to the refinery or steel industry;
(b) net calorific value for specific coal types.

2. The correlation must satisfy the requirements of good industrial practice and may be applied to values which fall into the range for which it was established.

B.5.4 Requirements for laboratory analyses

1. Laboratory analyses are required to determine properties (including moisture, purity, concentration, carbon content, biomass fraction, net calorific value, density) of products, materials, fuels or waste gases, or for establishing correlations between parameters for the purpose of indirect determination of required data. Analyses shall comply with the requirements of this section of this notice.

2. The result of the analysis shall only be used for the delivery period or batch of fuel or material for which the samples have been taken and for the samples were intended to be representative. When determining a specific parameter, the results of all analyses made shall be used regarding that parameter.

B.5.4.1 Use of standards

1. Analyses, sampling, calibrations and validations of the calculation factors are to be carried out by applying the methods based in the corresponding ISO standards. In cases where such standards are not available, the method used shall be based on suitable European Norms (EN) standards or national standards or the requirements laid down in an eligible monitoring, reporting and verification system. In cases where no applicable published standards exist, a suitable draft standard, industry best practice guidelines or other scientifically proven methodologies may be used thus limiting any sampling and measurement bias.

B.5.4.2 Sampling plan and minimum frequency of analyses

1. The minimum frequencies for analyses for fuels and materials are shown in Table 1 below. In certain circumstances another frequency of analysis may be used in the following circumstances:

(a) where Table 1 does not contain an applicable minimum frequency of analysis;
(b) where the minimum frequency of analysis listed in Table 1 incurs unreasonable cost;
(c) where it can be demonstrated that analysis based on historical data, including the analytical values for the fuels or materials in the monitoring period immediately preceding the current monitoring period, any variation in the analytical values for the respective fuel or material does not exceed 1/3 of the uncertainty in determining the activity data of the relevant fuel or material.

2. Where an installation operates for part of the year, or where fuels or materials are delivered in batches which are consumed over more than one monitoring period, a more appropriate schedule for analyses may be chosen, if it results in a comparable uncertainty as per the last point above.

Table 1
Minimum analyses frequencies

Fuel/Material	Minimum frequency of analyses
Natural gas	At least weekly
Other gases, in particular synthesis gas and process gases such as refinery mixed gas, coke oven gas, blast-furnace gas, converter gas, oilfield, and gas field gas	At least daily – using appropriate procedures at different parts of the day
Fuel oils (for example light, medium, heavy fuel oil, bitumen)	Every 20,000 tonnes of fuel and at least six times a year
Coal, coking coal, coke, petroleum coke, peat	Every 20,000 tonnes of fuel/material and at least six times a year
Other fuels	Every 10,000 tonnes of fuel and at least four times a year
Untreated solid waste (pure fossil or mixed biomass/fossil)	Every 5,000 tonnes of waste and at least four times a year
Liquid waste, pre-treated solid waste	Every 10,000 tonnes of waste and at least four times a year
Carbonate minerals (including limestone and dolomite)	Every 50,000 tonnes of material and at least four times a year
Clays and shales	Amounts of material corresponding to emissions of 50,000 tonnes of CO_2 and at least four times a year
Other materials (primary, intermediate, and final product)	Depending on the type of material and the variation, amounts of material corresponding to emissions of 50,000 tonnes of CO_2 and at least four times a year

3. All samples that are taken must be representative of the total batch or the time period of the deliveries. To ensure representative samples the following are to be considered: the availability of sampling equipment, the segregation of phases, the distribution of particle sizes, the stability of samples, etc. The sampling method shall be laid down in the monitoring plan to ensure a consistent approach is taken.

4. An improvement is to use a dedicated sampling plan for each material or fuel when an appropriate standard, containing the relevant information on methodologies for the preparation of samples, is used. This should include information on responsibilities,

locations, frequencies and quantities, and methodologies for the storage and transport of samples.

B.5.4.3 Laboratories

1. Laboratories used to carry out analyses shall be accredited with ISO/IEC 17025, for the relevant analytical methods.

2. Laboratories which are not accredited, may be used for the determination of calculation factors only where there is evidence that access to accredited laboratories is technically not feasible or would incur unreasonable costs. In these cases, the non-accredited laboratory must be sufficiently competent.

3. A laboratory shall be deemed to be sufficiently competent if they comply with all the following:

   (a) it is economically independent of the operator;
   (b) it applies the applicable standards for the analyses required;
   (c) personnel are competent for the specific tasks assigned;
   (d) it appropriately manages the sampling and sample preparation, including control of sample integrity;
   (e) it regularly carries out quality assurance on calibrations, sampling and analytical methods. This includes regular participation in proficiency testing schemes, applying analytical methods to certified reference materials, or inter-comparison with an accredited laboratory;
   (f) it manages equipment appropriately, including by maintaining and implementing procedures for calibration, adjustment, maintenance and repair of equipment, and record keeping thereof.

B.5.5 Methods for determination of calculation factors

1. Recommended improvement can be applied to standard values for only those source streams which correspond to minor emission quantities and when laboratory analysis is applied to all major source streams. The following are the applicable methods in increasing data quality:

   (a) type I standard values;
   (b) type II standard values;
   (c) correlations for determining proxy data;
   (d) analyses carried out outside the operator's control, e.g. by the suppliers, contained in purchase documents, without further information on the methods applied;
   (e) analyses by a non-accredited laboratories, or in accredited laboratories, but with a simplified sampling method;
   (f) analyses by accredited laboratories who apply the best practice regarding sampling.

B.6 Requirements for a measurement-based methodology for CO_2 and N_2O

B.6.1 General provisions

1. A measurement-based methodology requires the use of a Continuous Emission Measurement System (CEMS) which is installed at a suitable measurement point at the installation.

2. For the monitoring of N_2O emissions, the use of a measurement-based methodology, is mandatory.

3. For CO_2 emissions a continuous emission measurement system is to be used only if there is evidence that it leads to more accurate data than using a calculation-based methodology. In certain circumstances the use of a continuous emission measurement system may be justified based on the risk of complying with a calculation-based methodology

4. The requirements on the uncertainty of measurement-based systems shall be pursuant to Section B.4.3 of this notice. Any CO emitted into the atmosphere shall be treated as the molar equivalent of CO_2.

5. In situations where several emission sources exist within one installation and these cannot be measured as one whole emission source; the operator shall measure emissions from those sources separately and add the results together to obtain the total emissions in question over the duration of the monitoring period.

B.6.2 Method and calculation

B.6.2.1 Emissions of a monitoring period (annual emissions)

1. The total emissions over the monitoring period shall be determined by summing up all the hourly averages over the monitoring period for the measured greenhouse gas concentration, multiplied by the hourly values of the flue gas flow. In situations where the hourly values are to be averaged over all individual measurement results of the operating hour, the following formula is to be applied:

$$GHG\ EM_{total}[t] = \sum_{i=1}^{HoursOp} \left(GHG\ conc_{hourly,i} \times V_{hourly,i}\right) \times 10^{-6} \left[\frac{t}{g}\right]$$

(Equation 13)

Where:
$GHG\ EM_{total}$ is the total annual GHG emissions in tonnes;
$GHG\ conc_{hourly,i}$ is the hourly concentrations of GHG emissions in g/Nm^3 in the flue gas flow measured during operation for one hour or shorter reference period i;

V_{hourly} is the flue gas volume in Nm^3 for one hour or a shorter reference period i, determined by integrating the flow rate over the reference period; and
$Hours_{Op}$ is the total number of hours (or shorter reference periods) for which the measurement methodology is applied, including the hours for which data has been substituted in accordance with point B.6.2.6.

The index $_i$ refers to the individual operating hour (or reference periods).

2. The hourly averages for each measured parameter shall be calculated before any further processing takes place. This shall be completed by using all data points available for the specific hour. Where data for shorter reference periods can be generated without additional cost, those periods shall be used for the determination of the annual emissions.

B.6.2.2 Determination of GHG concentration

1. The concentration of GHG's in the flue gas shall be established by continuous measurement at a representative point through one of the following methods:

   - direct measurement of the concentration of the GHG;
   - indirect measurement: in the case of high concentration in the flue gas, the concentration of GHG's may be calculated using the indirect concentration measurement, taking into account the measured concentration values of all other components $_i$ of the gas stream, using the following formula:

$$GHG\ conc\ [\%] = 100\% - \Sigma_i Conc_i[\%]$$

(Equation 14)

Where:
$Conc_i$ is the concentration of gas component $_i$.

B.6.2.3 CO_2 emissions from biomass

1. CO_2 stemming from biomass which complies with the criteria given in Section B.3.3 of this notice, may be subtracted from the total measured CO_2 emissions. This is on the provision that one of the following methods are used to determine the amount of CO_2 emissions from biomass:

   (a) calculation-based methodology, including methodologies using analyses and sampling based on ISO 13833 (Stationary source emissions – Determination of the ratio of biomass (biogenic) and fossil-derived carbon dioxide – Radiocarbon sampling and determination);
   (b) a method based on a relevant standard, including ISO 18466 (Stationary source emissions – Determination of the biogenic fraction in CO_2 in stack gas using the balance method).

B.6.2.4 Determining CO_2 emissions from N_2O

1. For N_2O measurements, the total annual N_2O emissions from all emissions sources, shall be measured in tonnes to three decimal places and converted to annual CO_2e in rounded tonnes, in accordance with regulation 5, step 3, and regulation 9 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

B.6.2.5 Determination of flue gas flow

1. Flue gas flow may be determined by one of the following methods:

   (a) calculation by means of a suitable mass balance accounting for all significant parameters on the input side, including for CO_2 emissions, at least input material loads, input airflow and process efficiency, and on the output side including at least the product output and the concentration of oxygen (O_2), sulphur dioxide (SO_2) and nitrogen oxides (NO_x);
   (b) determination by continuous flow measurement at a representative point.

B.6.2.6 Treatment of measurement gaps

1. In situations where continuous measurement equipment is out of control, out of range or out of operation for part of the hour or the reference period, the hourly average shall be calculated pro-rata for the remaining data points for the specific hour or reference period. This is on the basis that at least 80% of the maximum number of data points for a particular parameter are available.

2. In situations where there are fewer than 80% of the maximum number of data points for a particular parameter are available, the following method shall be applied.

3. In the case of a parameter which is measured directly as a concentration, a substitution value as the sum of an average concentration and twice the standard deviation associated with that average is used, applying the following equation:

$$C^*_{subst} = \bar{C} + 2\,\sigma_c$$

(Equation 15)

   Where:
   $\bar{C}$ is the arithmetic mean of the concentration of the specific parameter over the whole monitoring period or, where specific circumstances applied when data loss occurred, an appropriate period reflecting the specific circumstances; and
   σ_c is the best estimate of the standard deviation of the concentration of the specific parameter over the whole reporting or, where specific circumstances applied when data loss occurred, an appropriate period reflecting the specific circumstances.

4. In situations for a parameter other than concentration, substitute values shall be determined through a suitable mass balance model or an energy balance of the process. This shall be validated by using the remaining measured parameters of the

measurement-based methodology and data at regular working conditions, considering a time period of the same duration as the data gap.

B.6.3 Quality requirements

1. Measurements shall be carried out by applying methods based on the following:

   (a) ISO 20181:2023 Stationary source emissions – Quality assurance of automated measuring systems.
   (b) ISO 14164:1999 Stationary source emissions – Determination of the volume flowrate of gas streams in ducts – Automated method.
   (c) other relevant ISO standards, in particular ISO 16911-2 (Stationary source emissions – Manual and automatic determination of velocity and volume flow rate in ducts).

2. In situations where no other applicable published standards exist, suitable draft standards, industry best practice guidelines or other scientifically proven methodologies may be used whilst limiting sampling and any measurement bias.

3. All relevant aspects of the continuous measurement system shall be considered, including and not limited to the location of the equipment, calibration, measurement, quality assurance and quality control.

4. Any laboratories carrying out measurements, calibrations and relevant equipment assessments for continuous measurement systems must be accredited in accordance with ISO/IEC 17025 for the analytical methods or calibration activities. Where a laboratory does not have accreditation, sufficient competence in line with Section B.5.4.3 of this notice is to be followed.

B.6.4 Corroborating calculations

1. CO_2 emissions that are determined by a measurement-based methodology shall be corroborated by calculating the annual emissions of each greenhouse gas for the same emission sources and source streams. The requirements specified in Sections B.4 to B.6 of this notice may be simplified as required.

B.6.5 Minimum requirements for continuous emissions measurements

1. As a minimum, an uncertainty of 7.5% of the GHG emissions of an emission source over the full monitoring period is to be achieved. For minor emission sources, or under exceptional circumstances an uncertainty of 10% may be allowed. A recommended improvement is to achieve an uncertainty of 2.5% for at least for those emission sources which emit greater than 100,000 tonnes of fossil CO_2e during each monitoring period.

B.7 Requirements for determining perfluorocarbon emissions

1. Monitoring shall cover emissions of perfluorocarbons (PFCs) resulting from anode effects, which includes the fugitive emissions of perfluorocarbons. Emissions which are not related to anode effects, shall be determined based on an estimation methodology in accordance with industry best practice, in particular guidelines provided by the International Aluminium Institute.

2. PFC emissions shall be calculated from emissions that are measurable in ducts or stacks as well as fugitive emissions using the collection efficiency of the duct. This shall be undertaken by applying the following equation:

$$PFC\ emissions\ (total) = \frac{PFC\ emissions\ (duct)}{collection\ efficiency}$$

(Equation 16)

The collection efficiency shall be measured when the installation-specific emission factors are determined.

3. The emissions of CF_4 and C_2F_6 that are emitted through a duct or stack shall be calculated by using one of the following methods:

Method A: where the anode effect minutes per cell-day are recorded;
Method B: where the anode effect overvoltage is recorded.

B.7.1 Calculation Method A – Slope Method

1. The following equations for determining PFC emissions shall be used:

$$CF_4\ emissions\ [t] = AEM \times \left(\frac{SEF_{CF4}}{1000}\right) \times Pr_{Al}$$

(Equation 17)

$$C_2F_6\ emissions\ [t] = CF_4\ emissions \times F_{C2F6}$$

(Equation 18)

Where:
AEM is the anode effect minute/cell-day;
SEF_{CF4} is the slope emission factor expressed in (kg CF_4/t Al produced)/(anode effect minute/cell-day). Where different cell-types are used, different SEF may be applied as appropriate; and
$PrAl$ is the production of primary aluminium [t] during the monitoring period, and
FC_2F_6 is the weight fraction of C_2F_6/t CF_4.

2. The anode effect minutes per cell-day expresses the frequency of anode effects (number anode effects/cell-day) multiplied by the average duration of anode effects (anode effect minutes/occurrence):

$$AEM = frequency \times average\ duration$$

(Equation 19)

(a) Emission factor: for CF_4 (slope emission factor, SEF_{CF4}) expresses the amount [kg] of CF_4 emitted per tonne of aluminium produced per anode effect minute per cell-day. The emission factor (weight fraction FC_2F_6) of C_2F_6 expresses the amount [kg] of C_2F_6 emitted proportionate to the amount [kg] of CF_4 emitted.

(b) Minimum requirement: Technology-specific emission factors from Table 2 of this notice are used.

(c) Recommended improvement: Installation-specific emission factors for CF_4 and C_2F_6 are established through continuous or intermittent measurements. For the determination of the emission factors, industry best practice shall be applied, in particular the most recent guidelines provided by the International Aluminium Institute. The emission factor shall also consider emissions relating to non-anode effects. Emission factor shall be determined with a maximum uncertainty of ± 15%.

(d) Emission factors shall be determined every three years or earlier where needed due to changes at the installation. Changes shall include changes in the distribution of anode effect duration, or changes in the control algorithm affecting the mix of the types of anode effects or the nature of the anode effect termination routine.

Table 2

Technology-specific emission factors related to activity data for the slope method

Technology	Emission factor for CF_4 (SEF_{CF4}) [(kg CF_4/t Al)/(AE-Mins/ cell-day)]	Emission factor for C_2F6 (FC_2F_6) [t C_2F_6/ t CF_4]
Legacy Point Feed Pre Bake (PFPB L)	0.122	0.097
Modern Point Feed Pre Bake (PFPB M)	0.104	0.057
Modern Point-Fed Prebake without fully automated anode effect intervention strategies for PFC emissions (PFPB MW)	– (*)	– (*)
Centre Worked Prebake (CWPB)	0.143	0.121
Side Worked Prebake (SWPB)	0.233	0.280
Vertical Stud Søderberg (VSS)	0.058	0.086
Horizontal Stud Søderberg (HSS)	0.165	0.077

(*) The installation has to determine the factor by own measurements. If this is technically not feasible or involves unreasonable costs, the values for CWPB methodology shall be used.

B.7.2 Calculation Method B – Overvoltage Method

1. For the overvoltage method, the following equations shall be used:

$$CF_4\ emissions\ [t] = OVC \times \left(\frac{AEO}{CE}\right) \times Pr_{AL} \times 0.001$$

(Equation 20)

$$C_2F_6\ emissions\ [t] = CF_4\ emissions \times F_{C2F6}$$

(Equation 21)

Where:
OVC is the overvoltage coefficient ('emission factor') expressed in Kg CF_4 per tonne of aluminium produced per mV overvoltage;
AEO is the anode effect overvoltage per cell [mV] determined as the integral of (time x voltage above the target voltage) divided by the time (duration) of data collection;
CE is the average current efficiency of aluminium production [%];
$PrAl$ is the annual production of primary aluminium [t]; and
F_{C2F6} is the weight fraction of C_2F_6 [tC_2F_6/t CF_4].

2. The term $\frac{AEO}{CE}$ (Anode effect overvoltage/current efficiency) expresses the time integrated average anode effect overvoltage [mV overvoltage] per average current efficiency [%].

   (a) Minimum requirement: the technology-specific emission factors to be used are shown in Table 3 of this notice.
   (b) Recommended improvement: where installation-specific emission factors are used for CF_4 [(kg CF_4/t Al)/(mV)] and C_2F_6 [t C_2F_6/ t CF_4] which are established through continuous or intermittent measurements, the determination of emission factors through industry best practice shall be applied, in particularly via the most recent guidelines provided by the International Aluminium Institute. Emission factors shall be determined with a maximum uncertainty of ± 15%. Emission factors shall be determined at least every three years or earlier where necessary where needed due to changes at the installation. Relevant changes include changes to the distribution of anode effect duration, changes to the control algorithm affecting the mix of the types of anode effects or the nature of the anode effect termination routine.

Table 3
Technology-specific emission factors related to overvoltage activity data

Technology	Emission factor for CF_4 [(kg CF_4/t Al)/mV]	Emission factor for C_2F_6 [t C_2F_6/t CF_4]
Centre Worked Prebake (CWPB)	1.16	0.121
Side Worked Prebake (SWPB)	3.65	0.252

B.7.3 Determination of CO_2e emissions

2. CO_2e emissions shall be calculated from CF_4 and C_2F_6 emissions in accordance with regulation 5, step 3, and regulation 9 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

B.8 Requirements for CO_2 transfers between installations

B.8.1 CO_2 contained in gases ('inherent CO_2')

1. Inherent CO_2 transferred into an installation, including CO_2 which is contained in natural gas, a waste gas (including blast furnace or coke oven gas) or in process inputs (including synthesis gas), shall be included in the emission factor for that source stream.

2. Where inherent CO_2 is transferred out of the installation e.g. vented or flared, it shall be counted towards those emissions of the installation where it originated.

B.8.2 Eligibility to deduct stored or used CO_2

1. When CO_2 originates from fossil carbon and a combustion process or processes that result in process emissions, or where CO_2 is imported from other installations, or non-CBAM entities, including in the form of inherent CO_2, these may be accounted for as not being emitted on the basis:

   (a) if the CO_2 is used within the installation or transferred out of the installation for any of the following:
      i. the purpose of CO_2 capture, which monitors emissions for the purpose of this Regulation;
      ii. an installation, non-CBAM entity, or transport network with the purpose of long-term geological storage of CO_2 which monitors emissions for the purpose of this Regulation;
      iii. a storage site for the purpose of long-term geological storage which monitors emissions for the purpose of this Regulation.
   (b) if the CO_2 is transferred out of the installation and used to produce precipitated calcium carbonate, in which the used CO_2 is chemically bound.

2. When CO_2 is transferred to another installation or non-CBAM entity for the purposes given in points 1 above, it may be accounted for as not being emitted provided evidence can be provided that covers the whole chain of custody to the storage site, the installation, or non-CBAM entity, of the CO_2, including any transport operators, of the fraction of CO_2 that is stored or used for the production of chemically stable products compared to the total amount of CO_2 transferred out of the installation. Additionally, the installation shall comply with the monitoring rules set in section B.8.3 below of this notice.

B.8.3 Monitoring rules for CO_2 transfers

1. The details of the receiving installations or non-CBAM entities shall be clearly indicated in the monitoring plan. The amount of CO_2 considered not emitted shall be reported in the communication pursuant to Annex I of this notice. Details of the installations or non-CBAM entities from which CO_2 was received shall be clearly indicated in the monitoring plan. The amount of CO_2 received shall be reported in the operator's emissions report pursuant to Annex I of this notice.

2. For the determination of the quantity of CO_2 transferred from one installation or non-CBAM entity to another, a measurement-based methodology shall be used. To determine the amount of CO_2 which is permanently chemically bound in products, a calculation-based methodology must be used, preferably via a mass balance approach. Chemical reactions applied, and all relevant stoichiometric factors shall be documented in the monitoring plan.

3. Where CO_2 is used for the purposes referred to in point (1) of point B.8.2 above, the monitoring methods set out in points 21 to 23 of Annex IV to Commission Implementing Regulation (EU) 2018/2066 shall be applied.

B.9 Sector-specific monitoring requirements

B.9.1 Additional rules for combustion units

1. Combustion emissions shall cover all CO_2 emitted from the combustion of fuels which contain carbon, including wastes, independent of any other classification of such emissions or fuels. In cases where it is unclear if a material is a fuel or a process input, e.g. for reducing metal ores, the material's emissions shall be monitored in line with that of combustion emissions. All stationary combustion units shall be considered, including boilers, burners, turbines, heaters, furnaces, incinerators, calciners, kilns, ovens, dryers, engines, fuel cells, chemical looping combustion units, flares, thermal or catalytic post- combustion units etc.

2. The monitoring process shall include CO_2 process emissions from flue gas scrubbing, in particular CO_2 from limestone or other carbonates used for desulphurisation and similar scrubbing methods, and also from urea used in de-NO_x units.

B.9.1.1 Desulphurisation and other acid gas scrubbing

1. Process CO_2 emissions from the use of carbonates for acid gas scrubbing from the flue gas stream shall be determined on the basis of the carbonate consumed (Method A). For desulphurisation, the calculation may be based alternatively on the quantity of gypsum produced (Method B). In the latter, emission factors shall be the stoichiometric ratio of dry gypsum ($CaSO_4 \times 2H_2O$) to CO_2 emitted: 0.2558 tCO_2/t gypsum.

B.9.1.2 De-NOx

1. Where urea is used as reduction agent in a de-NO_x unit, process CO_2 emissions from its use shall be determined by method A, by applying an emission factor which is based on the stoichiometric ratio of 0.7328 tCO_2/t urea.

B.9.1.3 Monitoring of flares

1. Emissions from flares, including routine flaring and operational flaring (trips, start-up, and shutdown as well as emergency relieves) are to be included. Inherent CO_2 contained within the flared gases shall be included.

2. In situations where a more accurate monitoring approach is technically not feasible or would incur unreasonable costs, a reference emission factor of 0.00393 tCO_2/Nm^3 is to be used. This value is derived from the combustion of pure ethane used as a conservative proxy for flare gases.

3. To improve installation-specific emission factors which are derived from an estimate of the molecular weight of the flare stream, process modelling upon industry standard models could be applied. Considering the relative proportions and the molecular weights of each of the contributing streams, a weighted annual average figure is to be derived for the molecular weight of the flare gas.

4. For activity data, a higher measurement of uncertainty than for other fuels combusted is acceptable.

B.9.2 Additional rules for emissions from cement clinker production

B.9.2.1 Additional rules for Method A (input-based)

1. Where method A (kiln input-based) is used to determine process emissions, the following shall apply:

   (a) In situations where cement kiln dust (CKD) or bypass dust leaves the kiln system, the quantities of raw material shall not be considered a process input. Emissions from CKD shall be calculated separately in accordance with Section B.9.2.3 of this notice.
   (b) Raw meal as a whole, or separate input materials may be characterised, to avoid double counting or the omissions of returned or by-passed materials. When activity data is determined based on clinker produced, the net amount of raw meal can be determined by means of a site-specific raw meal/clinker ratio. This ratio shall be updated at least once per year by applying industry best practice guidelines.

B.9.2.2 Additional rules for Method B (output-based)

Where method B (clinker output-based) is used to determine process emissions, the following shall apply:

1. Activity data shall be determined as the clinker production [t] over the monitoring period by one of the following:

   (a) by direct weighing of clinker;
   (b) based on cement deliveries by a material balance, taking into account dispatch of clinker, clinker supplies as well as clinker stock variation, using the following formula:

$$Cli_{prod} = (Cem_{deliv} - Cem_{SV}) \times CCR - Cli_s + Cli_d - Cli_{SV}$$

(equation 22)

   Where:
   Cli_{prod} is the amount of clinker produced expressed in tonnes;
   Cem_{deliv} is the amount of cement deliveries expressed in tonnes;
   Cem_{SV} are the cement stock variations expressed in tonnes;
   CCR is the clinker to cement ratio (tonnes clinker per tonne cement);
   Cli_s is the amount of clinker supplied expressed in tonnes;
   Cli_d is the amount of clinker dispatched expressed in tonnes; and
   Cli_{SV} is the amount of clinker stock variation expressed in tonnes.

2. The clinker to cement ratio shall either be derived separately for each of the different cement products based on laboratory analyses in accordance with Section B.5.4 of this notice, or it shall be calculated as a ratio from the difference of cement deliveries and stock changes and all materials used as additives to the cement including by-pass dust and cement kiln dust.

   As a minimum requirement, a standard value of 0.525 tCO_2/t clinker shall be applied to determine the emission factor.

B.9.2.3 Emissions related to discarded dust

1. CO_2 process emissions from bypass dust or cement kiln dust (CKD) that leaves the kiln system, shall be added to the emissions, corrected for a partial calcination ratio of CKD.

   (a) Minimum requirement: An emission factor of 0.525 tCO_2/t dust shall be applied.
   (b) Recommended improvement: The emission factor shall be determined at least annually in line with the Section B.5.4. of this notice and the following formula is used:

$$EF_{CKD} = \left(\frac{EF_{Cli}}{1 + EF_{Cli}} \times d\right) / \left(1 - \frac{1EF_{Cli}}{1 + EF_{Cli}} \times d\right)$$

(Equation 23)

   Where:
   EF_{CKD} is the emission factor of partially calcined cement kiln dust [t CO_2/t CKD];
   EF_{Cli} is the installation-specific emission factor of clinker [t CO_2/t clinker]; and

d is the degree of CKD calcination (released CO_2 as % of total carbonate CO_2 in the raw mix).

B.9.3 Additional rules for emissions from nitric acid production

B.9.3.1 General rules for N_2O measurement

1. N_2O emissions are to be determined using a measurement-based methodology. N_2O concentration that is in flue gas from each emission source is to be measured at a representative point, after NO_x/N_2O abatement equipment where used. Techniques that are capable of measuring the N_2O concentrations of all emission sources for both abated and unabated conditions are to be used. All measurements shall be adjusted to a dry gas basis where required and consistently reported.

B.9.3.2 Determination of flue gas flow

1. For the monitoring flue gas flow, the mass balance method set out in Section B.6.2.5 of this notice is to be used with the exception where it is technically infeasible. In this case, an alternative method may be used which can include another mass balance methodology which is based on significant parameters including ammonia input load, or determination of flow by continuous emissions flow measurement.

2. Flue gas flow shall be calculated by the following equation:

$$V_{flue\ gas\ flow}[Nm^3/h] = V_{air} \times \frac{(1 - O_{2,air})}{(1 - O_{2,flue\ gas})}$$

(Equation 24)

Where:
V_{air} is the total input air flow in Nm^3/h at standard conditions;
$O_{2,air}$ is the volume fraction of O_2 in dry air (= 0.2095);
$O_{2,flue\ gas}$ is the volume fraction of O_2 in the flue gas; and
V_{air} shall be calculated as the sum of all the air flows entering the nitric acid production unit, in particular primary and secondary input air, and seal input air, where applicable.

3. All measurements shall be adjusted to a dry gas basis and reported consistently.

B.9.3.3 Oxygen (O_2) concentrations

1. The calculation of flue gas flow is to be in accordance with Section B.9.3.2 of this notice. The oxygen concentrations in the flue gas shall be measured by applying the requirements contained within Section B.6.2.2 of this notice. All measurements shall be adjusted to a dry gas basis and reported consistently.

C. HEAT FLOWS

C.1 Rules for determining net measurable heat

C.1.1 Principles

1. Measurable heat shall be referred to as the net amount of measurable heat. This is determined as the heat content (enthalpy) of the heat flow transmitted to the heat-consuming process or an external user minus any heat content in the return flow.

2. Processes consuming heat which are necessary for operating heat production and distribution, e.g. deaerators, make-up water preparation, and regular blow offs, are to be considered in the efficiency of the heat system and are to be accounted for in the embodied emissions of goods.

3. Where the same heat is used by several consecutive processes and the heat is consumed at different temperatures, the amount of heat consumed by each process shall be determined separately, unless the processes are part of the overall production process for the good. The re-heating of the transfer heat between consecutive heat-consuming processes shall be treated as additional heat production.

4. Where heat is used to provide cooling via an absorption cooling process, the cooling process shall be considered as the heat-consuming process.

C.1.2 Methodology for determining net amounts of measurable heat

1. For the selection of data sources for the quantification of energy flows in accordance with Section A.4 of this notice, the following shall be considered to determine the amount of net measurable heat:

C.1.2.1 Method 1: Using measurements

1. All relevant parameters shall be measured including:

   (a) temperature;
   (b) pressure;
   (c) state of the transmitted of the heat, including the returned heat medium.

2. For steam, the state of the medium shall refer to its saturation or degree of superheating. The (volumetric) flow rate of the heat transfer that is to be measured shall be based on the measured values, the enthalpy and the specific volume of the heat transfer determined using suitable steam tables or engineering software.

3. The mass flow rate of the medium is to be calculated via the following equation:

$$m = \frac{V}{v}$$

(Equation 25)

Where:

m is the mass flow rate in kg/s;
V is the volumetric flow rate in m^3/s; and
v is the specific volume in m^3/kg.

4. The mass flow rate is to be considered the same for transmitted and returned medium. The heat flow rate shall be calculated using the difference in enthalpy between the transmitted flow and the return, where the following equation shall be used:

$$Q = (h_{flow} - h_{return}) \times m$$

(Equation 26)

Where:
Q is the heat flow rate in KJ/s
h_{flow} is the specific enthalpy of the transmitted flow in KJ/Kg;
h_{return} is the specific enthalpy of the return flow in KJ/Kg; and
m is the mass flow rate in Kg/s.

5. Where steam or hot water is used as the heat transfer medium, and the condensate is not returned, or it is not feasible to estimate the enthalpy of the returned condensate, the h_{return} value shall be based on a temperature of 90°C.

6. Where the mass flow rates are not identical, the following shall apply:

   (a) where there is evidence that the condensate remains in the product, the amount of condensate enthalpy shall not be deducted;
   (b) where the heat transfer medium is known to be lost, an estimate for the mass flow shall be deducted from the mass flow of the transmitted heat transfer medium.

7. In the determination of the annual net heat flow from the above, one of the following methods shall be used, subject to measurement equipment and data processing:

   (a) the determination of the annual average values for the parameters determined by the average enthalpy of the transmitted and returned heat medium, multiplied by the total annual mass flow, using Equation 28;
   (b) the determination of the hourly values of the heat flow and sum up of those values over the total annual operating time of the heat system. This is subject to the data processing system, and the hourly values may be substituted by other time intervals as required.

C.1.2.2. Method 2: Calculation of a proxy based on measured efficiency

1. The amounts of net measurable heat shall be determined based on the fuel input and the measured efficiency of the heat production and transmission. These shall be determined via the following equations:

$$Q = \eta_H \times E_{in}$$

(Equation 27)

$$E_{In} = \sum i\ AD_i \times NVC_i$$

(Equation 28)

Where:
Q is the amount of heat expressed in TJ;
η_H is the measured efficiency of heat production and transmission
E_{In} is the energy input from fuels;
AD_i are the annual activity data (i.e. quantities consumed) of fuels $_i$; and
NCV_i are the net calorific values of the fuels $_i$.

2. The value of η_H can be measured over a reasonably long period of time which would consider different load states of the installation, or it can be taken from manufacturer documentation. In this case the specific part load curve shall be considered by using an annual load factor via the following equation:

$$L_F = \frac{E_{In}}{E_{Max}}$$

(Equation 29)

Where:
L_F is the load factor;
E_{IN} the energy input as determined using Equation 28 over the monitoring period; and
E_{Max} the maximum fuel input if the heat producing unit had been running at 100% nominal load for the full calendar year.

3. Efficiency shall be based on the assumption that all condensate is returned. A temperature of 90°C shall be assumed for the returned condensate.

C.1.2.3 Method 3: Calculating a proxy based on the reference efficiency

1. This method is identical to method 3 but shall use a reference efficiency of 70% ($\eta Ref,H$ = 0.7) in Equation 27 above.

C.1.3 Special rules

1. Where an installation consumes heat which is produced from an exothermic chemical processes other than combustion, such as ammonia or nitric acid production, the amount of heat consumed shall be established separately from other measurable heat and as such, the heat consumption shall be assigned zero CO_2e emissions.

D. MONITORING OF PRECURSORS

1. The amount of each precursor good used in the production process shall be determined to calculate the total embodied emissions of the complex goods which are produced in accordance with section I.1 of this notice. Where a default value is being

used to determine the emissions of a precursor good in accordance with regulation 7(b), the weight of the precursor good for the purposes of that provision shall be the amount of the precursor calculated in accordance with this section.

2. Where the precursor goods are covered by the same production process, in accordance with A.2.2, only the quantity of the additional precursor good used and obtained from other installations or from another production processes will need to be determined.

3. The amount and emission properties are to be determined separately by each installation from which the precursor good is sourced. The method for determining the data must be stated in the monitoring plan of the installation where the following applies:

   (a) The precursor good is produced at the installation, but in a different production process when applying the rules contained within Section A.4 of this notice, the data sets shall include:
      i. embodied direct emissions of the precursor good as average over the monitoring period, expressed in tonnes CO_2e per tonne of precursor good;
      ii. the quantity of the precursor good consumed in each production process relevant to the precursor good.
   (b) When the precursor good is obtained from another installation, the data set to be established includes:
      i. the country of origin of the imported goods;
      ii. the installation where it was produced, which is identified by:

         - the unique installation identifier, if available;
         - the applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
         - the address; and
         - the coordinates of the installation.

   (c) the production routes used as defined in section A.3 of this notice;
   (d) the values of applicable specific parameters required for determining the embodied emissions, as listed in point 2 of Annex I below;
   (e) the emissions intensity of the precursor goods as averaged over the most recent monitoring period, expressed in tonnes CO_2e per tonne of precursor;
   (f) the start and end date of the monitoring period used by the installation from which the precursor goods were obtained;
   (g) the amount of precursor goods used in each production process.

4. For each quantity of precursor goods for which incomplete or inconclusive data under point (2) was received, the applicable default values made available in accordance with paragraph 11(1) Schedule 17 to the Finance Act 2026 may be used.

5. When a type of precursor good is produced in different production processes, the emissions intensity of that precursor good shall be calculated as a weighted average of those different production processes.

E. MONITORING OF ACTIVITY LEVELS

1. The activity level of a production process shall be determined as the total mass of the goods leaving the production process during the monitoring period measured in functional units and in tonnes of goods. Where the production process includes precursor goods, double counting shall be avoided by counting only the final products of that production process. The activity level of a production process is the "weight" for the purposes of step 6 of paragraph (1) of regulation 5 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

2. Only goods which can be sold or used as precursor goods in another production process are to be considered. Off-spec products, by-products, waste, and scrap produced during the production process, regardless of whether they are returned to production processes, delivered to another installation, or non-CBAM entity, or disposed of, shall not be included in the determination of the activity level. These goods shall be assigned zero embodied emissions when entering another production process.

3. The metering requirements for the determination are set out in section B.4 of this notice.

F. STANDARD FACTORS USED IN THE MONITORING OF DIRECT EMISSIONS AT INSTALLATION LEVEL

F.1.1 Fuel emission standard factors related to net calorific values (NCV)

Table 4

Fuel emission factors related to NCV and net calorific values per mass of fuel

Fuel type description	Emission Factor (EF) (tCO_2/TJ)	Net Calorific Value (NCV) (TJ/Gg)	Source
Crude oil	73.3	42.3	IPCC 2006 GL
Orimulsion	77.0	27.5	IPCC 2006 GL
Natural gas liquids	64.2	44.2	IPCC 2006 GL
Motor gasoline	69.3	44.3	IPCC 2006 GL
Kerosene (other than jet kerosene)	71.9	43.8	IPCC 2006 GL
Shale oil	73.3	38.1	IPCC 2006 GL
Gas/Diesel oil	74.1	43.0	IPCC 2006 GL
Residual fuel oil	77.4	40.4	IPCC 2006 GL
Liquefied petroleum gases	63.1	47.3	IPCC 2006 GL
Ethane	61.6	46.4	IPCC 2006 GL
Naphtha	73.3	44.5	IPCC 2006 GL
Bitumen	80.7	40.2	IPCC 2006 GL

Lubricants	73.3	40.2	IPCC 2006 GL
Petroleum coke	97.5	32.5	IPCC 2006 GL
Refinery feedstocks	73.3	43.0	IPCC 2006 GL
Refinery gas	57.6	49.5	IPCC 2006 GL
Paraffin waxes	73.3	40.2	IPCC 2006 GL
White spirit and SBP	73.3	40.2	IPCC 2006 GL
Other petroleum products	73.3	40.2	IPCC 2006 GL
Anthracite	98.3	26.7	IPCC 2006 GL
Coking coal	94.6	28.2	IPCC 2006 GL
Other bituminous coal	94.6	25.8	IPCC 2006 GL
Sub-bituminous coal	96.1	18.9	IPCC 2006 GL
Lignite	101.0	11.9	IPCC 2006 GL
Oil shale and tar sands	107.0	8.9	IPCC 2006 GL
Patent fuel	97.5	20.7	IPCC 2006 GL
Coke oven coke and lignite coke	107.0	28.2	IPCC 2006 GL
Gas coke	107.0	28.2	IPCC 2006 GL
Coal tar	80.7	28.0	IPCC 2006 GL
Gas works gas	44.4	38.7	IPCC 2006 GL
Coke oven gas	44.4	38.7	IPCC 2006 GL
Blast furnace gas	260.0	2.47	IPCC 2006 GL
Oxygen steel furnace gas	182.0	7.06	IPCC 2006 GL
Natural gas	56.1	48.0	IPCC 2006 GL
Industrial wastes	143.0	N/A	IPCC 2006 GL
Waste oils	73.3	4.02	IPCC 2006 GL
Peat	106.0	9.76	IPCC 2006 GL
Waste tyres	85.0	N/A	World Business Council for Sustainable Development - Cement Sustainability Initiative (WBCSD CSI)
Carbon monoxide	155.2	10.1	J. Falbe and M. Regitz, Römpp Chemie Lexikon, Stuttgart, 1995
Methane	54.9	50.0	J. Falbe and M. Regitz, Römpp Chemie Lexikon, Stuttgart, 1995

Table 5

Fuel emission factors related to NCV and net calorific values per mass of biomass material

Biomass material	Preliminary EF [t CO_2/TJ]	NCV [GJ/t]	Source
Wood/Wood waste (air dry)	112.0	15.6	IPCC 2006 GL
Sulphite lyes (black liquor)	95.3	11.8	IPCC 2006 GL
Other primary solid biomass	100.0	11.6	IPCC 2006 GL
Charcoal	112.0	29.5	IPCC 2006 GL
Biogasoline	70.8	27.0	IPCC 2006 GL
Biodiesels	70.8	37.0	IPCC 2006 GL
Other liquid biofuels	9.6	27.4	IPCC 2006 GL
Landfill gas	54.6	50.4	IPCC 2006 GL
Sludge gas	54.6	50.4	IPCC 2006 GL
Other biogas	54.6	50.4	IPCC 2006 GL
Municipal waste (biomass fraction)	100.0	11.6	IPCC 2006 GL

Emission factors related to process emissions

Table 6

Stoichiometric emission factor for process emissions from carbonate decomposition (Method A)

Carbonate	Emission factor (tCO_2/t Carbonate)
$CaCO_3$	0.440
$MgCO_3$	0.522
Na_2CO_3	0.415
$BaCO_3$	0.223
Li_2CO_3	0.596
K_2CO_3	0.318
$SrCO_3$	0.298
$NaHCO_3$	0.524
$FeCO_3$	0.380
General	Emission factor = [M(CO_2)]/{Y * [M(x)] + Z *[M(CO_3)]} X = metal M(x) = molecular weight of X in [g/mol] M(CO_2) = molecular weight of CO_2 in [g/mol] M(CO_3) = molecular weight of CO_3 in [g/mol] Y = stoichiometric number of X Z = stoichiometric number of CO_3

Table 7

Stoichiometric emission factor for process emissions from carbonate decomposition based on alkali earth oxides (Method B)

Oxide	Emission Factor [tCO_2/t Oxide]
CaO	0.785

MgO	1.092
BaO	0.287
general: X_YO_Z	Emission factor = [M(CO_2)] / {Y * [M(x)] + Z * [M(O)]} X = alkali earth or alkali metal M(x) = molecular weight of X in [g/mol] M(CO_2) = molecular weight of CO_2 [g/mol] M(O) = molecular weight of O [g/mol] Y = stoichiometric number of X = 1 (for alkali earth metals) = 2 (for alkali metals) Z = stoichiometric number of O = 1

Table 8

Emission factors for process emissions from other process materials (production of iron or steel, and processing of ferrous metals)

Input or output material	Carbon content (tC/t)	Emission factor (tCO_2/t)
Direct reduced iron (DRI)	0.0191	0.07
EAF carbon electrodes	0.8188	3.00
EAF charge carbon	0.8297	3.04
Hot briquetted iron (HBI)	0.0191	0.07
Oxygen steel furnace gas	0.3493	1.28
Petroleum coke	0.8706	3.19
Pig iron	0.0409	0.15
Iron / iron scrap	0.0409	0.15
Steel / steel scrap	0.0109	0.04

Global warming potentials for non-CO2 greenhouse gases

Table 9

Global warming potentials

Gas	Global warming potential
N_2O	265 tCO_2e/tN_2O
CF_4	6,630 tCO_2e/tCF_4
C_2F_5	11,100 tCO_2e/tC_2F_6

The following text has the force of law by virtue of [regulation 6 and 11 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

G. PRINCIPLES FOR ATTRIBUTING DATA TO PRODUCTION PROCESSES

G.1 Attribution of data

G.1.1 Attribution if data is available

1. The methods for monitoring data for each production process shall be laid down in the monitoring plan. It shall be regularly reviewed by the operator of the installation in order to improve the data quality, where possible, in line with point A of this notice.

2. Where several measuring instruments of different quality are combined and the sum of the production process data is different from the data determined separately for the installation, a uniform 'reconciliation factor' shall be applied for uniform correction to meet the total figure of the installation as follows:

$$RecF = \frac{D_{inst}}{\sum D_{pp}}$$

(Equation 30)

Where:
$RecF$ is the reconciliation factor;
D_{inst} is the data value determined for the installation as a whole, and
D_{PP} are the data values for different production processes.

The data for each production process are then corrected as follows, with $D_{PP,corr}$ being the corrected value of D_{PP}:

$$D_{PP,corr} = D_{PP} \times RecF$$

(Equation 31)

3. Where data for a specific data set are not available for each production process, inputs, outputs, and corresponding emissions shall be attributed based on the rules set in point G.2 below.

G.2 Attribution in case of lack of data or multi-functional processes.

1. In case of lack of data as referred to in point G.1.1 or in case of multi-functional processes, attribution will be based on a relevant underlying physical relationship, which refers to partitioning the input and output flows of a multi-functional process or facility in line with a relevant, quantifiable physical relationship between the process inputs and co-product outputs.

2. With the exception of the rules specified in points G.2.1, G.2.2, and G.2.3 of this notice, the inputs, outputs, and corresponding emissions shall be attributed based on the functional unit of individual goods.

3. The same attribution rule can be used to attribute both emissions and captured and stored emissions to goods.

4. In the case that a production process requires the application of different attribution rules, they must be applied in the following order:

   (a) attribution of emissions to heat flows;
   (b) attribution of emissions to waste gases;
   (c) functional unit attribution or molar ratio attribution, as applicable.

G.2.1 Hydrogen and fertilisers

1. If a chemical substance under the aggregated goods categories hydrogen or fertilisers is produced as co-product of a multi-functional process, the attribution among the chemical substances shall be based on molar ratio.

2. The emissions of the production process shall be attributed to hydrogen based on molar proportions using the following equation:

$$Em_i = Em_{total}\left(\frac{\frac{m_{i,prod}}{M_i}}{\sum_i^n \frac{m_{i,prod}}{M_i}}\right)$$

(Equation 32)

Where:
Em_i are the direct emissions attributed to each co-product i produced over the monitoring period, expressed in tonnes of CO_2;
Em_{total} are the direct emissions of the whole production process over the monitoring period expressed in tonnes of CO_2;
$m_{i,prod}$ is the mass of each co-product i produced in the installation over the monitoring period, expressed in tonnes; and
M_i is the molar mass of each co-product i.

3. If the molar mass of one of the co-products is not known, the emissions will be attributed based on mass of the co-products.

G.2.2 Heat flows and cogeneration

Measurable heat from processes other than combustion or partial oxidation of fuels

1. Measurable heat produced by an exothermic chemical processes other than combustion and partial oxidation of fuels, such as in ammonia or nitric acid production, shall be assigned zero CO_2e emissions.

Measurable heat produced in the installation other than by cogeneration

1. For measurable heat produced by the combustion of fuels within the installation except where heat is produced by cogeneration, the emission factor of the relevant fuel mix shall be determined and the emissions attributable to the production process shall be calculated as:

$$Em_{Heat} = EF_{mix} \times \frac{Q_{consumed}}{\eta}$$

(Equation 33)

Where:
Em_{Heat} is the heat-related emissions of the production process in tCO_2;
EF_{mix} is the emission factor of the respective fuel mix expressed in tCO_2/TJ including emissions from flue gas cleaning, where applicable;
$Q_{consumed}$ is the amount of measurable heat consumed in the production process expressed in TJ; and
η is the efficiency of the heat production process.

EF_{mix} shall be determined as:

$$EF_{mix} = \frac{(\Sigma\, AD_i \times NCV_i \times EF_i + EF_{FGC})}{(\Sigma\, AD_i \times NCV_i)}$$

(Equation 34)

Where:
AD_i are the annual activity data (i.e. quantities consumed) of the fuels $_i$ used for the measurable heat product;
NCV_i are the net calorific values of the fuels $_i$ expressed in TJ/t or TJ/Nm^3;
EF_i are the emission factors of the fuels $_i$ expressed in tCO_2/TJ; and
EF_{FGC} are the process emissions from flue gas cleaning expressed in tCO_2.

Measurable heat produced in the installation by cogeneration

1. Where measurable heat and electricity is produced by cogeneration (i.e. by combined heat and power (CHP)), the relevant emissions related to the measurable heat and electricity shall be determined as required by this point. The rules regarding electricity shall also apply to the production of mechanical energy, where relevant.

2. The emissions of a cogeneration unit shall be determined as follows:

$$Em_{CHP} = \sum_i AD_i \times NCV_i \times EF_i + Em_{FGC}$$

(Equation 35)

Where:
Em_{CHP} are the emissions of the cogeneration unit during the monitoring period expressed in tCO_2;
AD_i are the annual activity data (i.e., quantities consumed) of the fuels $_i$ used for the CHP unit expressed in tonnes or Nm^3

NCV_i are the net calorific values of the fuels $_i$ expressed in TJ/t or TJ/Nm^3;
EF_i are the emission factors of the fuels $_i$ expressed in tCO_2/TJ; and
Em_{FGC} are the process emissions from flue gas cleaning expressed in tCO_2.

3. The energy input to the CHP unit shall be calculated in accordance with Equation 28. The average efficiencies over the monitoring period of heat production and electricity (or mechanical energy, if applicable) production shall be calculated as follows:

$$\eta_{heat} = \frac{Q_{net}}{E_{ln}}$$

(Equation 36)

$$\eta_{el} = \frac{E_{el}}{E_{ln}}$$

(Equation 37)

Where:
η_{heat} is the average efficiency of heat production during the monitoring period (dimensionless);
Q_{net} is the net amount of heat produced during the monitoring period by the cogeneration unit expressed in TJ as determined in accordance with point C.1.2;
E_{ln} is the energy input of fuels expressed in TJ;
η_{el} is the average efficiency of electricity production during the monitoring period (dimensionless); and
E_{el} is the net electricity production of the cogeneration unit during the monitoring period, expressed in TJ.

4. Where the determination of the efficiencies η_{heat} and η_{el} is technically not feasible or would incur unreasonable costs, values based on technical documentation such as design values of the installation can be used. In cases where no such values are available, conservative standard values of η_{heat} = 0.55 and η_{el} = 0.25 shall be used.

5. The attribution factor for heat from CHP shall be calculated as follows:

$$F_{CHP,heat} = \frac{\frac{\eta_{heat}}{\eta_{ref.heat}}}{\frac{\eta_{heat}}{\eta_{ref.heat}} + \frac{\eta_{el}}{\eta_{ref.el}}}$$

(Equation 38)

Where:
$F_{CHP,heat}$ is the attribution factor for heat (dimensionless);
$\eta_{ref.heat}$ is the reference efficiency for heat production in a stand-alone boiler (dimensionless); and
$\eta_{ref.el}$ is the reference efficiency of electricity production without cogeneration ((dimensionless).

6. The appropriate fuel-specific reference efficiencies are given in section F of this notice.

7. The specific emission factor of the CHP-related heat to be used for the attribution of heat-related emissions to production processes shall be calculated as:

$$EF_{CHP,Heat} = Em_{CHP} \times \frac{F_{CHP,Heat}}{Q_{net}}$$

(Equation 39)

Where:
$EF_{CHP,Heat}$ is the emission factor for the production od measurable heat in the cogeneration unit expressed in tCO_2/TJ; and
Q_{net} is the net heat produced by the cogeneration unit expressed in TJ.

8. The emissions from heat produced in the cogeneration attributable to the production process shall be calculated as

$$Em_{Heat} = EF_{CHP,heat} \times Q_{consumed}$$

(Equation 40)

Where:
$Q_{consumed}$ is the amount of measurable heat consumed in the production process expressed in TJ.

9. Where a waste gas is part of the fuel mix used, and where the emission factor of the waste gas is higher than the standard emission factor of natural gas given in Table 4 in section F of this notice, that standard emission factor is used to calculate EF_{mix} instead of the emission factor of the waste gas.

Measurable heat produced outside the installation

1. Where a production process consumes heat produced outside the installation, heat-related emissions are to be included independently on whether the heat comes from the production process of a good listed in section A.2 of this notice or not. In these situations, heat related emissions shall be determined using one of the following methods.

   (a) If the installation or non-CBAM entity producing the heat carries out emission monitoring in line with this Regulation and the verified emission sources and the quantities of measurable heat exported are in line with this Regulation, the emission factor for the measurable heat shall be established using the relevant equations of previous points, based on emission data provided by the operator of the installation or non-CBAM entity producing the measurable heat.
   (b) If the method referenced in point (a) above is not available, a standard value can be used, which shall be based on the standard emission factor of the fuel most commonly used in the industrial sector of the country, assuming a boiler efficiency of 90%.

Further rules for the attribution of emissions from measurable heat

1. Where losses of heat are determined separately from the amount of heat used in the production processes, emissions related to the heat losses shall be added to the emissions for all the production processes where measurable heat produced in the installation is used, in order to ensure that 100 % of the quantity of net measurable heat produced within the installation, or imported or exported by the installation, as well as quantities transferred between production processes, are attributed to production processes without any omission or double counting.

G.2.3 Waste gases

1. If waste gases from a different production process are consumed in the production process of the good, the emissions are attributed on the basis of the following Equation:

$$WG_{corr,imp} = V_{WG} \times NCV_{WG} \times EF_{NG}$$

(Equation 41)

Where:
V_{WG} is the volume of the waste gas imported;
NCV_{WG} is the net calorific value of the waste gas imported; and
EF_{NG} is the standard emission factor of natural gas given in section F of this notice.

2. Where waste gases from the production process of the good is consumed in a different production process, the emissions shall be attributed according to the following equation where the operator can provide sufficient evidence for verification.

$$WG_{corr,exp} = V_{WG,exp} \times NCV_{WG} \times EF_{NG} \times Corr_{\eta}$$

(Equation 42)

Where:
$V_{WG,exp}$ is the volume of waste gas exported from the production process;
NCV_{WG} is the net calorific value of the waste gas;
EF_{NG} is the standard emission factor of natural gas given in section F of this notice; and
$Corr_{\eta}$ is the factor that accounts for the difference in efficiencies between the use of the waste gas and the use of the reference fuel natural gas. The standard value is $Corr_{\eta}$ = 0.667.

H.1 CALCULATION METHODS

1. To assign the installation's emissions to goods, the emissions, inputs, and outputs shall be attributed to production processes defined in accordance with section A.5 above of this notice using Equation 43 for direct emissions, by using the total figures over the whole monitoring period for the parameters given in the equation. The attributed direct emissions shall then be converted into emissions intensity of the goods resulting from the production process in accordance with regulation 5 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

$$AttrEm_{Dir} = DirEM^{*} + Em_{H,imp} - Em_{H,exp} + WG_{corr,imp} - WG_{corr,exp} - Em_{el,prod}$$

(Equation 43)

2. Where $AttrEm_{Dir}$ is calculated to have a negative value, it shall be set to zero.

$$EI_{g,Dir} = \frac{AttrEm_{g,Dir}}{Al_{g}}$$

(Equation 44)

Where:
$AttrEm_{Dir}$ are the attributed direct emission of the production process over the whole monitoring period, expressed in tCO_2e;
$DirEM^{*}$ are the directly attributable emissions from the production process, determined for the monitoring period using the approach contained within this notice and the following rules:

(a) Measurable heat: Where fuels are consumed for the production of measurable heat which is consumed outside the production process under consideration, or which is used in more than one production process (which includes situations with imports from and exports to other installations or non-CBAM entities), the fuels' emissions are not included in the directly attributable emissions of the production process, but added under the parameter $Em_{H,imp}$ order to avoid double counting.
(b) Waste gases: The emissions caused by waste gases produced and fully consumed within the same production process are included in $DirEM^{*}$. The emissions from the combustion of waste gases exported from the production process are fully included in $DirEM^{*}$ irrespective of where they are consumed. However, for exports of waste gases the term $WG_{corr,exp}$ shall be calculated.
(c) Emissions from the combustion of waste gases imported from other production processes are not taken into account in $DirEM^{*}$. Instead, the term $WG_{corr,imp}$ shall be calculated;

3. $Em_{H,imp}$ are the emissions equivalent to the quantity of measurable heat imported to the production process, determined for the monitoring period using the rules provided in section G.2 of this notice and the following rules:

(a) Emissions related to measurable heat imported to the production process include imports from other installations or non-CBAM entities, other production processes within the same installation, as well as heat received from a technical unit (e.g. a central powerhouse at the installation, or a more complex steam network with several heat producing units) that supplies heat to more than one production process.
(b) Emissions from measurable heat shall be calculated using the following formula:

$$Em_{H,imp} = Q_{imp} \times EF_{heat}$$

(Equation 45)

Where:

EF_{heat} is the emission factor for the production of measurable heat determined in accordance with point C of this Annex, expressed in tCO_2/TJ; and
Q_{imp} is the net heat imported to and consumed in the production process expressed in TJ;

4. $Em_{H,exp}$ are the emissions equivalent to the quantity of measurable heat exported from the production process, determined for the monitoring period using the rules provided in section G.2 of this notice. For the exported heat either the emissions of the actually known fuel mix in accordance with section G.2 of this notice shall be used, or if the actual fuel mix is unknown the standard emission factor of fuel most commonly used in the country and industrial sector, assuming a boiler efficiency of 90%;

5. Heat recovered from electricity-driven processes and from nitric acid production shall not be accounted;

6. $WG_{corr,imp}$ are the attributed direct emissions of a production process consuming waste gases imported from other production processes, corrected for the monitoring period;

7. $WG_{corr,exp}$ are the emissions equivalent to the quantity of waste gases exported from the production process, determined for the monitoring period;

8. $EI_{g,Dir}$ are the emissions intensities of goods $_g$ expressed in tCO_2e per functional unit, valid for the monitoring period;

9. AL_g is the activity level of the goods ($_g$), i.e. the quantity of the goods produced in the monitoring period in that installation, determined in accordance with section F of this notice, expressed in functional units.

I.1 CALCULATION OF EMISSIONS INTENSITY OF COMPLEX GOODS

I.1.1 Determination of emissions intensity of complex goods

1. In accordance with paragraph 1 above, the emissions intensity EI_g of complex goods *g* shall be calculated in accordance with Regulation 5 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026 .

2. In this calculation, only precursors not covered by the same production process as goods ($_g$) are taken into account. Where the same precursor is obtained from different production processes, the precursor from each installation shall be treated separately, subject to paragraphs 3 to 5 below.

3. Where an installation producing complex goods receives, from another installation, precursors under a given commodity code produced during different monitoring periods, the embodied emissions of the complex goods shall, for the part of the

emissions embodied in the precursors under that commodity code, be determined as the weighted average of emissions embodied in the precursors under that commodity code produced during those different reporting periods.

4. Where an installation producing complex goods receives precursors under a given commodity code from multiple installations, the embodied emissions of the complex goods shall, for the part of the emissions embodied in the precursors under that commodity code, by default be determined as the weighted average of emissions embodied in the precursors under that commodity code received from the different installations.

5. Where operators provide the verifier with sufficient evidence demonstrating that, out of the precursors under a given commodity code received from multiple installations, the installation producing the complex goods used, for a given production process, only precursors from a single installation, or from a subset of installations, the embodied emissions of those precursors used in goods produced through that production process shall be determined, respectively, based on the embodied emissions of the precursors obtained from that single installation, or as the weighted average of emissions embodied in the precursors received from that subset of installations.

6. To calculate the weighted averages referred to in paragraphs 3 to 5 above, the following equation shall be used:

$$EI_i^- = \frac{\sum_{i=1}^{n} M_i \times EI_i}{\sum_{i=1}^{n} M_i}$$

(Equation 46)

Where:
EI_i^- is the weighted average emissions intensity of precursor $_i$ expressed in tCO_2e per functional unit of precursor $_i$.
M_i is the mass of the precursor $_i$ used in the production process yielding ($_g$) during the monitoring period, expressed in functional units of precursor $_i$; and
EI_i are the emissions intensity of precursor $_i$ expressed in tCO_2e per functional unit of precursor $_i$.

7. Where a precursor $_i$ itself has precursors, those precursors are first taken into account using the same calculation method in order to calculate the embodied emissions of the precursor $_i$ before they are used for calculating the embodied emissions of goods ($_g$). This method is used recursively to all precursors which are complex goods.

8. The parameter M_i refers to the total mass of precursor required to produce the amount AL_g. It also includes quantities of the precursor which do not end up in the complex goods but may be spilt, cut off, combusted, chemically modified, etc. in the production process and leave the process as by-products, scrap, residues, wastes, or emissions.

9. In order to provide data which can be used independently of activity levels, the specific mass consumption mi for each precursor $_i$ shall be determined and included in the communication pursuant to Annex I of this notice:

$$m_i = \frac{M_i}{AL_g}$$

(Equation 47)

10. Thereby the emissions intensity of complex goods ($_g$) may be expressed as:

$$EI_g = ae_g + \sum_{i=1}^{n} (m_i \times EI_i)$$

(Equation 48)

Where:
ae_g is the attributed emissions intensity of the production process yielding goods ($_g$) expressed in tCO_2e/t of ($_g$), being equivalent to emissions intensity without precursors embodied emissions:

$$ae_g = \frac{AttrEm_g}{Al_g}$$

(Equation 49)

Where:
m_i is the specific mass consumption of precursor $_i$ used in the production process yielding one functional unit of goods ($_g$), expressed in functional unit of precursor $_i$ per functional unit of goods ($_g$) (i.e. dimensionless); and
EI_i are the emissions intensity of precursor $_i$ expressed in tCO_2e per functional unit of precursor $_i$.

11. For goods whose functional units are tonnes of clinker content and are commercialised in different ranges of composition, the operator will calculate the emissions intensity of goods according to the clinker contained in the goods averaged for each range of composition, by applying the following:

$$EI_{g(cki)} = EI_g \times CK_i$$

(Equation 50)

Where:
$EI_{g(cki)}$ is the emissions intensity of the goods with clinker content CKi;
EI_g is the emissions intensity calculated in Equations 44 or 48; and
CK_i is the average clinker content of the goods within a range of composition in tonnes of clinker per tonne of goods.

12. For goods whose functional units are kilograms of nitrogen content and are commercialised in different ranges of composition, the operator will calculate the emissions intensity of goods according to the nitrogen contained in the goods averaged for each range of composition, applying the following:

$$EI_{g(Ni)} = EI_g \times N_i$$

(Equation 51)

Where:
$EI_{g(Ni)}$ is the emissions intensity of the goods with nitrogen content N_i;
EI_g is the emissions intensity calculated in Equations 44 or 48; and
N_i is the average nitrogen content of the goods within a range of composition in kilograms (Kg)of nitrogen per tonne of goods.

13. For goods whose functional units are the supplementary unit kg of nitrogen content and are commercialised in different ranges of composition, the operator will calculate the emissions intensity of goods according to the nitrogen contained in the goods averaged for each range of composition, applying the following:

$$EI_{g(Ni)} = EI_g \times N_i$$

(Equation 52)

Where:
$EI_{g(Ni)}$ is the emissions intensity of the good with nitrogen content N_i;
EI_g is the emissions intensity calculated in Equations 44 or 48; and
N_i is the average nitrogen content of the goods within a range of composition in kilograms (Kg)of nitrogen per tonne of goods.

14. The ranges of composition for clinker content and nitrogen content shall not be larger than 10%.

15. For goods whose functional units are tonnes of clinker content, kilograms of nitrogen content or the supplementary unit kg of nitrogen content and are commercialised in custom-made compositions on request of the client, the installation operator will issue a declaration of clinker content or nitrogen content for each consignment and with the calculation of emissions intensity according to the correspondent Equations 50, 51 or 52, where CK_i and N_i will be the specific clinker content or nitrogen content of the consignment.

The following text has the force of law by virtue of [regulations 12, 13, 14 and 15 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J. CBAM VERIFICATION AND ACCREDITATION

J.1 Verification and Accreditation Definitions

2. For the purposes of CBAM verification, the following definitions apply:

(a) 'accreditation' means the third party attestation of conformity to standards and specified requirements by an accreditation body;
(b) 'accreditation body' has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
(c) 'assessor' means an individual who assesses the performance of a verifier on behalf of the accreditation body;
(d) 'auditor' means an individual who forms part of the verification team responsible for conducting the verification of the operator's emissions report;
(e) 'competence' means the ability to apply knowledge and skills to carry out an audit of an activity;
(f) 'control risk' means the susceptibility of a parameter in the operator's emissions report to misstatements which could be material either individually or when aggregated with other misstatements which will not be prevented or detected and corrected by the control system;
(g) 'control activities' means any acts carried out or measures implemented by the operator to mitigate inherent risks;
(h) 'control system' means the operator's risk assessment and the whole set of control activities that an operator has established and documented to manage the requirements of CBAM;
(i) 'independent reviewer' means an individual who is independent of the verification team and has the responsibility for reviewing and approving the verification report;
(j) 'inherent risk' means the susceptibility of a parameter in the operator's emissions report to misstatements which could be material either individually or when aggregated with other misstatements, before taking into consideration the effect of any control activities;
(k) 'internal verification documentation' means the internal documentation compiled by the verification team to record all documentary evidence and justifications made as part of the verification process;
(l) 'ISO' means the International Organization for Standardization
(m) 'lead auditor' means an auditor in charge of directing and supervising the verification team, who is responsible for performing and reporting on the verification of an operator's emissions report;

(n) ‘level of assurance’ means the degree of assurance the verifier provides on the verification report based on the objective of reducing the verification risk according to the circumstances of the verification engagement;
(o) ‘materiality level’ means the quantitative threshold above which misstatements, individually or when aggregated with other misstatements, are considered material by the verifier;
(p) ‘material misstatement’ means a misstatement that, either individually or when aggregated with other misstatements, exceeds the materiality level;
(q) ‘material non-conformity’ means a non-conformity that causes a material misstatement;
(r) ‘misstatement’ means an error in the reported data, not considering the uncertainty associated with measuring instruments or laboratory analyses;
(s) ‘non-conformity’ means one of the following:

i. for the purpose of the operator’s emissions report, any act or omission by the operator of the installation manufacturing the goods that is contrary to the requirements of the monitoring plan, the monitoring methodology applicable to the installation or this notice or the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
ii. for the purposes of verification, any act or omission by the verifier that is contrary to the requirements of this notice or the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;

(t) ‘normative documents’ means external, cited publications such as other standards, technical specifications, or codes of practice that are mandatory for the correct application, interpretation, and implementation of a specific ISO standard.
(u) ‘operator’s emissions report’ has the meaning set out in section A.7 of this notice;
(v) ‘reasonable assurance’ means a high but not absolute level of assurance, expressed positively in the verification opinion statement, as to whether the operator’s emissions report which is subject to verification is free from material misstatement;
(w) ‘scope of accreditation’ means the CBAM activity groups to which accreditation is sought or has been granted;
(x) ‘site’ means the installation to which the operator’s emissions report that is subject to verification refers to;
(y) ‘technical expert’ means an individual with detailed knowledge and expertise on a specific subject matter needed for verification or accreditation activities who is independent of the organisation being audited;
(z) ‘verification’ means the activities carried out by a verifier to issue a CBAM verification opinion statement;
(aa) ‘verification report’ has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
(bb) ‘verification risk’ means the risk the verifier expresses an inappropriate verification opinion statement where the operator’s emissions report is not free of misstatements;
(cc) ‘good-specific verification summary’ means the summary of the verification report that is produced by the verifier in accordance with Annex III of this notice;

(dd) ‘verification team’ means the team comprising of the lead auditor, auditors and technical experts who are responsible for completing the CBAM verification process;
(ee) ‘verified emission data’ has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
(ff) ‘verifier’ has the meaning given in Regulation 2 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026

The following text has the force of law by virtue of [regulation 12 and 13of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.2. General Requirements for Accreditation Bodies

1. The accreditation body shall comply with the requirements of ISO/IEC 17011:2017 Conformity assessment — Requirements for accreditation bodies accrediting conformity assessment bodies.

2. The accreditation body shall have been peer evaluated for its ability to accredit against the following international standards:

   (a) ISO/IEC 17029:2019 Conformity assessment — General principles and requirements for validation and verification bodies; and
   (b) ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information.

3. Accreditation bodies shall recognise the equivalence of accreditations for CBAM performed by other accreditation bodies that meet the requirements set out in this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

J.3. Granting and Withdrawing Accreditation to Verifiers

J.3.1. Applications for accreditation

1. An accreditation body shall consider applications for accreditation where the request is submitted by an applicant established in the same country as the accreditation body.

2. By way of derogation from the first subparagraph, where an application for accreditation is submitted from an applicant established in a different country to the accreditation body, the accreditation body shall consider the application only where the following circumstances apply:

   (a) The country in which the verifier is based does not have an accreditation body;

(b) the accreditation body of the country in which the verifier is based does not meet the requirements set out in regulation 13 of the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026 and paragraphs J.2(1) and J.2(2) of this notice;
(c) the accreditation body of the country in which the verifier is based has informed the applicant that it does not perform accreditation in respect of CBAM;

3. The accreditation body shall consider applications for accreditation only where they are accompanied by the following documentation:

(a) a description of the competence to carry out the procedures and processes referred to in sections J.6.8. and J.7. of this notice in compliance with the standards referred to in section J.6.1. and the quality management system referenced in section J.6.7 of this notice;
(b) a description of the competence criteria referred to in subparagraphs (1) and (2) of section J.6.2 of this notice;
(c) the results of the competence process referred to section J.6.2 and other relevant documentation on the competence of all personnel involved in verification activities as referenced in sections J.6.4. and J.6.5. of this notice;
(d) a description of the process for ensuring continuous impartiality and independence, as referred to in section J.6.10.5. of this notice, including relevant records on the impartiality and independence of the applicant and its personnel;
(e) the list of the technical experts in verification and key personnel involved in the verification of operators' emissions reports;
(f) a description of the procedures and processes referred to in sections J.6.8. and J.7. of this notice and in the standard referred to in section J.6.1, including those concerning the internal verification documentation referred to in section J.7.25. of this notice;
(g) the records referred to in section J.6.9. of this notice;
(h) if applicable, any relevant evidence of proven competence in applying the international standards referred to in Section J.6.1. of this notice, as recognised by an accreditation body.

4. Following the receipt of an application for accreditation, the accreditation body may ask the applicant for further information that they may require in order to fully assess the application.

J.3.2. Requests for accreditation by applicants accredited under implementing Regulation (EU) 2018/2067

1. Accreditation bodies shall consider applications for an extension of scope of accreditation from applicants that are accredited pursuant to Implementing Regulation (EU) 2018/2067 of 19 December 2018 (as it forms part of domestic law and as amended from time to time). Accreditation bodies shall consider accreditations for relevant groups of activities listed in Annex I to that Regulation as corresponding to CBAM activity groups as listed in Annex IV to this notice.

J.3.3. Assessment of applications for accreditation

1. When assessing applicants for accreditation under CBAM, the accreditation body shall grant accreditation where they are satisfied that applicants:

   (a) meet the requirements set out in this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026;
   (b) are able to and are carrying out the CBAM verification activities as set out in this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

2. The accreditation body shall assess all requests for accreditation for CBAM against one or more of the CBAM activity groups set out in Annex IV of this notice.

3. When assessing requests for accreditation, the accreditation body shall:

   (a) review the information supplied by the applicant accordance with section J.3.1. above;
   (b) carry out an on-site visit of the premises of the applicant with the aim to:
      i. review a representative sample of the internal verification documentation;
      ii. assess the implementation of the quality management system;
      iii. assess the procedures or processes for the verification activities;
   (c) witness the performance and competence of staff involved in verifying emissions on site to ensure they are operating in accordance with the requirements of this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

4. During the assessment, the accreditation body shall consider the following:

   (a) the complexity of the scope of accreditation;
   (b) the complexity of the quality management system;
   (c) the procedures and information on verification processes;
   (d) whether the applicant is accredited pursuant to Implementing Regulation (EU) 2018/2067 of 19 December 2018 as it forms part of domestic law and as amended from time to time for the relevant group of activities listed in Annex I of that Regulation;
   (e) other international standards and programmes against which the verifier is accredited;
   (f) any relevant evidence provided in accordance with point 4(h) of section J.3.1. above.

3. Where the applicant decides to outsource certain verification activities, the accreditation body shall also carry out the activities referred to in subparagraphs (b) and (c) of paragraph 1 above on the premises of the outsourced body.

4. The accreditation body shall report any findings and non-conformities to the applicant.

5. Where the accreditation body identifies any non-conformities, it shall only grant accreditation to the applicant where the applicant takes sufficient and effective corrective action to address the non-conformities identified and submits a response to the accreditation body with the actions taken or planned to be taken to resolve the issues.

6. The accreditation body shall review the response submitted by the applicant in relation to point 5 above.

7. Where the accreditation body finds the applicant's response or action insufficient or ineffective, it shall ask for further information before deciding whether to grant accreditation.

8. The accreditation body may request further evidence or carry out a follow-up assessment to assess the implementation of the corrective action.

J.3.4. Decision on accreditation and accreditation certificate

1. Where the accreditation body grants, renews or extends the scope of an accreditation for CBAM, it shall issue an updated accreditation certificate.

2. The accreditation certificate shall be in English and contain at least the following:

   (a) the identity of the accreditation body;
   (b) the name and unique accreditation identification of the verifier;
   (c) the scope of accreditation and groups of activities;
   (d) the country of establishment of the accreditation body and of the verifier;
   (e) the effective date of accreditation and its expiration date;
   (f) a reference to the normative documents used for the assessment.

3. The accreditation certificate shall be valid for a period not exceeding five years from the date of issue.

J.3.5. Extension of scope

1. The accreditation body shall, in response to an application from a verifier for an extension of the scope of an existing accreditation, determine whether the verifier meets the requirements set out in subparagraph J.3.3.(1) above for the requested scope.

J.3.6. Suspension and withdrawal of accreditation and reduction of the scope of accreditation

1. The accreditation body:

(a) shall suspend or withdraw an accreditation or reduce the scope of accreditation of a verifier, where the verifier requests it;
(b) shall suspend an accreditation or reduce the scope of accreditation of a verifier, where the verifier has:
    i. committed a serious breach of the requirements set out in this notice;
    ii. persistently and repeatedly failed to meet the requirements set out in this notice; or
(c) shall withdraw an accreditation of a verifier where:
    i. the verifier has failed to rectify the shortcomings that constituted the grounds for a decision to suspend an accreditation;
    ii. a member of the management or a member of staff from the verifier, who has been involved in CBAM verification activities has been found guilty of fraud; or
    iii. the verifier has intentionally provided false information or has intentionally concealed information.

2. The accreditation body shall consider an appeal from a verifier against its decision to suspend or withdraw an accreditation or to reduce the scope of an accreditation.

3. The accreditation body shall ensure that its decisions to suspend, withdraw accreditation or reduce the scope of accreditation take effect upon the date the verifier is notified of such decision.

4. The accreditation body shall revoke the decision to suspend an accreditation where it concludes the verifier has met the requirements contained within this notice.

J.4. Requirements for an Accreditation Body

J.4.1. Competence requirements for assessors

1. The accreditation body shall ensure any assessors appointed to carry out an assessment of a verifier shall have the following skills or knowledge:

(a) knowledge of accreditation, of verification activities and of the monitoring and calculation of embodied emissions relevant for CBAM;
(b) knowledge of other applicable legislation, international standards and guidelines;
(c) competence and understanding required to assess CBAM verification activities in relation to the relevant scope of accreditation
(d) the knowledge and skills associated with data and information auditing.

J.4.2. Technical experts in accreditation

1. Where required the accreditation body may involve technical experts in the accreditation of the assessment of verifiers.

2. In addition to the knowledge and expertise on the required subject matter, the accreditation body shall ensure that technical experts have knowledge of accreditation, of verification activities and of the monitoring and calculation of embodied emissions pursuant to CBAM.

J.4.3. Access to information, confidentiality and professional secrecy

1. The accreditation body shall, on a regular basis, update and make publicly available information about its accreditation activities as required by this notice, including but not limited to:
    a. The fact that the accreditation body undertakes accreditation for CBAM;
    b. A list of verifiers accredited for CBAM and their accreditation certificates in English.

2. The accreditation body shall make arrangements to safeguard the confidentiality of information obtained during the assessment of a verifier.

J.5. Control and Oversight of the Accredited Verifiers

J.5.1. Annual surveillance

1. The accreditation body shall carry out annual surveillance of each verifier they have accredited.

2. The annual surveillance process shall comprise at least the following:

    (a) an on-site or virtual assessment of the verifier;
    (b) on-site or virtual witnessing the performance and the assessing the competence of a representative number of the verification staff in accordance with point 1(c) of section J.3.3. of this notice.

3. Where the verifier has outsourced certain verification activities, the accreditation body shall also carry out the activities referred to in the first subparagraph above on the premises of the outsourced body.

4. The accreditation body shall carry out the first surveillance of a verifier in line with paragraph 1 above within the first 12 months of the date on which its accreditation certificate was issued.

5. The accreditation body shall plan its annual surveillance exercise in a manner that allows it to assess a representative sample of the verifier's activities in line with the scope of their accreditation certificate.

6. Following the results of the surveillance, the accreditation body shall decide whether to confirm the continuation of the accreditation of the verifier.

J.5.2. Extraordinary assessment

1. At any moment during the validity of an accreditation certificate, the accreditation body may conduct an extraordinary assessment of any aspects of the verifier's competency or activities, to assess whether they continue to meet the requirements of this notice.

J.5.3. Reassessment

1. Before the expiry of an accreditation certificate, the accreditation body shall reassess the verifier to determine if the validity of the certificate can be extended.

2. The accreditation body shall plan its reassessment to allow for a representative sample of the verifier's activities covered by the certificate to be assessed.

3. The accreditation body shall carry out the reassessment of the verifier in accordance with subparagraph J.3.3(1) of this notice.

J.5.4. Complaints

1. Where the accreditation body has received a complaint concerning an accredited verifier, they shall no later than three months from the date of the receipt of the complaint undertake the following:

   (a) assess the validity of the complaint;
   (b) ensure the verifier concerned is provided with the opportunity to submit its observations;
   (c) take appropriate actions to address the complaint;
   (d) record the complaint and any action taken; and
   (e) respond to the complainant.

J.5.5. Independence and impartiality

1. The accreditation body shall meet the requirements of ISO/IEC 17011:2017 pertaining to impartiality.

The following text has the force of law by virtue of [regulations 11, 12, 13 and 14 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.6. Requirements for a verifier

J.6.1. Verification standards

1. Verifiers for UK CBAM must be accredited against the following international standards in addition to the requirements set out in this notice:

    - ISO/IEC 17029:2019 Conformity Assessment – General principles and requirements for validation and verification bodies;
    - ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information.

2. Verifiers shall conduct verification activities in a way that is compliant with the international standards referenced in the first paragraph. It shall document, implement and maintain these activities in accordance with the procedures and processes laid down in this section of this notice.
3. Verifiers shall only undertake verification in relation to activities which are covered by their scope of accreditation.

J.6.2. Competency requirements for verifiers

1. Verifiers shall establish, document, implement and maintain a process to ensure all personnel undertaking CBAM verification are competent in the tasks allocated to them.

2. The verifier shall establish, document, implement and maintain the following competence criteria:

    (a) general competence criteria for all personnel undertaking CBAM verification activities;
    (b) competence criteria that are specific to the scope of accreditation for each personnel member undertaking CBAM verification activities, in particular for the lead auditor, auditor, and technical expert;
    (c) a process to ensure the continued competence of all personnel who undertake CBAM verification activities against the competence criteria referred to in subsections (a) and (b), including the regular evaluation of their performance;
    (d) a process for ensuring ongoing training of the personnel undertaking CBAM verification activities;
    (e) a process for assessing whether the CBAM verification engagement falls within their scope of their accreditation and whether the verifier has the competence, personnel and resources required to select a verification team and complete the verification process within the required timeframe.

3. The process referenced in section 2(e) above, shall also include a process for assessing if the CBAM verification team holds all the competence and personnel required to carry out verification activities for a specific operator.

4. The verifier shall develop general and specific competence criteria which meets the requirements indicated in sections J.6.4., J.6.5. and J.6.6. below.

J.6.3. Monitoring and evaluation

1. The verifier shall at least annually, monitor the performance of all personnel involved in the CBAM verification process to ensure they have the skills and knowledge required to carry out the verification of CBAM.

2. The verifier shall assess the competence and performance of the lead auditor and auditor.

3. Where it deems it appropriate, the verifier shall monitor those auditors during an on-site CBAM verification of an operator's emissions report, to determine if they meet the set competence criteria.

4. If personnel fail to demonstrate their competence for the assigned task, the verifier shall identify and organise additional training or supervised work experience as necessary. The verifier shall monitor that person until they are able to demonstrate to the verifier that they meet the competence criteria.

5. For the independent review of the verification activities related to the emissions of a particular installation, the verifier shall appoint an independent reviewer who shall not be part of the CBAM verification team.

J.6.4. Competence requirements for CBAM auditors

1. For each CBAM verification request, the verifier shall establish a verification team composed of:

   (a) a lead auditor;
   (b) a suitable number of auditors capable of performing the required verification activities.

2. The lead auditor shall meet the competence requirements for an auditor and shall have demonstrated competence to communicate effectively in English.

3. Each auditor shall have the competence required to assess monitoring plans and verify operators' emissions reports in accordance with the requirements of this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

4. Auditors shall at least have:

(a) knowledge of accreditation, of verification activities and of the monitoring and calculation of embodied emissions pursuant to CBAM and other applicable legislation, international standards and guidelines;
(b) knowledge and experience of data and information auditing, including:
  i. data and information auditing methodologies,
  ii. the application of the materiality level and assessing the materiality of misstatements;
  iii. analysing inherent and control risks;
  iv. sampling techniques for data sampling and checking control activities;
  v. assessing data and information systems, IT systems, data-flow activities, control activities, control systems and the procedures for control activities;
(c) the ability to perform the activities related to the verification of an operator's emissions report;
(d) knowledge of and experience in the sector-specific monitoring and reporting aspects relevant for the scope of activities of the verification.

5. The verification team should have at least one auditor who has:

(a) the ability to communicate effectively in the language required to examine the information submitted by the operator;
(b) the technical competence and understanding required to assess the specific technical monitoring and reporting aspects related to the installation's activities referred to in this notice;

J.6.5. Competence requirements for the independent reviewer

1. The independent reviewer shall have the appropriate authority to review the draft verification report and the internal verification documentation.

2. The independent reviewer shall meet the competence requirements that apply to an auditor, as referred to in section J.6.4. above, and possess the ability to communicate effectively in English.

3. The independent reviewer shall have the necessary competence to perform the following activities:

(a) analyse the information provided and confirm its completeness and integrity;
(b) make enquiries regarding any missing information and challenge contradictory information;
(c) check the data trail to assess whether the internal verification documentation is complete and provides sufficient information to support the conclusions of the verification.

J.6.6. Technical experts in CBAM verification

1. During the completion of verification activities, a verifier may call upon technical experts to provide detailed knowledge and expertise on a specific subject to support the auditors carrying out the CBAM verification process.

2. In cases where the independent reviewer does not have the competence required to assess a particular issue in the review process, the verifier shall request the support of a technical expert.

3. The technical expert shall have the competence and expertise required to effectively support the auditor, or independent reviewer, where necessary, on the subject matter for which their knowledge and expertise is requested. Additionally, the technical expert shall have a sufficient understanding of the issues referred to in section 4(a), (b) and (c) of J.6.4. above.

4. The technical expert shall undertake specified tasks under the direction and the full responsibility of the independent reviewer or of the auditors of the verification team in which the technical expert is operating.

5. The technical expert shall be impartial and independent of the installation and operator whose emissions are being verified.

J.6.7. Quality management system

1. Verifiers shall establish, document, implement and maintain a quality management system to ensure consistent development, implementation, improvement and review of the procedures and processes in accordance with the international standards referred to in section J.6.1.

J.6.8. Additional procedures

1. In addition to the international standards referred to in section J.6.1. above, the verifier shall establish the following procedures, processes and arrangements:

    a. process and policy for communication with the operator and other relevant parties;
    b. adequate arrangements to safeguard the confidentiality of information obtained in the course of their activities in accordance with the international standards referred to in section J.6.1 above;
    c. processes for issuing a revised verification report where an error in the verification report or the operator's emissions report has been identified after the verifier has submitted the verification report to the operator;
    d. procedures or processes for outsourcing verification activities to other organisations;
    e. procedures or processes to ensure the verifier takes full responsibility for verification activities performed by contracted individuals;
    f. processes for ensuring the proper functioning of the quality management system as referred to in section J.6.7. above, including:

i. the review of the management system, which is to take place at least once a year, not exceeding 15 months between management reviews;
ii. for conducting internal audits at least once a year, not exceeding 15 months between internal audits.

J.6.9. Records and communication

1. The verifier shall maintain and manage records to demonstrate its ongoing compliance with CBAM requirements.

2. The verifier shall, on a regular basis, make information available to the operator and other relevant parties in accordance with the international standards referred to in section J.6.1 above.

3. Verifiers shall notify the accreditation body of any significant changes that might affect their accreditation regarding any aspect of their status or operation.

J.6.10 Impartiality and independence

J.6.10.1 General requirements

1. The verifier shall not have any dealings with the operator that could affect its independence and impartiality.

2. A verifier shall:

   (a) be independent from the operator whose emissions data it is verifying; and
   (b) be impartial in the carrying out of its verification activities; and

3. The verifier or any part of the same legal entity shall not be:

   (a) an operator;
   (b) the owner of an operator; or
   (c) owned by an operator.

4. The verifier shall comply with the requirements relating to the verifier's objectivity, independence and impartiality in the international standards referred to in section J.6.1.

5. The verifier shall not carry out any verification activities for an operator where this would result in an unacceptable risk to their impartiality, as defined in J.6.10.2,or in respect of which they have a conflict of interest, as defined in J.6.10.3.

6. The verifier shall not use personnel or contracted persons in the verification of emissions where this gives rise to an actual or potential conflict of interest. They shall also ensure the activities of personnel or organisations do not affect the

confidentiality, objectivity, independence and impartiality of the verification. For this purpose, the verifier shall monitor the risks to impartiality and take appropriate action to address those risks.

J.6.10.2. Unacceptable Risks

1. An unacceptable risk to impartiality or a conflict of interest shall be considered to have occurred where a verifier, its staff, any part of the same legal entity, or sub-contracted staff or outsourced bodies provide:

   (a) consulting services to develop all or part of the monitoring methodology and reporting process described within the monitoring documentation;
   (b) drafting of the operator's emissions report, or drafting of the monitoring documentation;
   (c) technical assistance to develop or maintain the system used for the monitoring and reporting or other relevant information required under CBAM.

J.6.10.3. Conflict of interest

1. A conflict of interest between the verifier and the operator shall be considered to have arisen in either of the following situations:

   (a) where the relationship between the verifier and the operator is based on:
      (a) common ownership,
      (b) common governance,
      (c) common management or personnel,
      (d) shared resources,
      (e) common finances; or
      (f) common contracts or marketing;

   (b) where the operator has received consulting services referred to in subparagraph J.6.10.2.(1)(a) or technical assistance referred to in subparagraph J.6.10.2.(1)(c) above from a consultancy body or other organisation that has a relationship with the verifier which threatens the impartiality of the verifier.

2. For the purposes of the paragraph 1, point (b), the impartiality of the verifier shall be considered compromised where the relationship between the verifier, the consultancy body, technical assistance body or the another organisation is based on common ownership, common governance, common management or personnel, shared resources, common finances, common contracts or marketing and common payment of sales commission or other inducement for the referral of new clients.

J.6.10.4. Outsourcing of verification activities

1. The verifier shall not outsource the independent review process or the drafting and issuing of the verification reports.

2. Where the verifier outsources other verification activities, it shall meet the requirements of the international standards referred to in section J.6.1. above.

3. The verifier shall:

   (a) retain full responsibility for the verification process and the completion of the verification report;
   (b) require the outsourced body to provide evidence to demonstrate they conform with sections J.6.10.1., J.6.10.2. and J.6.10.3. above;
   (c) obtain consent from the operator to use the outsourced body; and
   (d) have a documented agreement in place with the outsourced body.

J.6.10.5. Impartiality and independence

1. The verifier shall establish, document, implement and maintain a process to ensure the continuous impartiality and independence of the organisations referred to in subparagraph J.6.10.3.(1)(b) above and of all personnel and contracted persons involved in the verification process.

2. That process shall include a mechanism to safeguard the impartiality and independence of the verifier.

J.6.10.6. Consecutive verifications of the same installation

1. When verifying the same installation as in the previous year, the verifier shall assess the risk to impartiality and take measures to reduce the risk to impartiality.

2. If the lead auditor undertakes five annual verifications for a given installation, and no other lead auditors have undertaken an annual verification of the installation, the lead auditor shall take a three-year consecutive break from providing verification services to that same installation.

J.7. CBAM Verification Process

J.7.1. General obligations of the Verifier

1. During the verification process the verifier shall assess whether:

   (a) the operator's emissions report is complete and meets the requirements of section A.7 of this notice;
   (b) the operator's emissions monitoring arrangements are in accordance with the monitoring plan provided to the verifier;
   (c) the operator can provide evidence demonstrating that the data within the operator's emissions report is free from material misstatements in accordance with the materiality threshold set out in section J.7.13; and

(d) information provided by the operator supports the data flow activities, control system and any procedures to improve their monitoring and reporting activities.

J.7.2 Mutual recognition of verifiers

1. Where the verifier has evidence that another verifier which has been accredited for CBAM has verified emissions data as satisfactory in accordance with the requirements of this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026, the verifier shall recognise this as equivalent to it conducting its own verification.

2. This shall include accepting the verification reports that have been completed by other accredited verifiers.

J.7.3. Pre-contractual verification obligations

1. Before accepting verification engagement work, the verifier shall obtain an understanding of the operator's activities to assess whether it can undertake the verification process. The verifier shall as a minimum:

   (a) evaluate the risks involved to undertake the verification process;
   (b) undertake a review of the information supplied by the operator to determine the scope of the verification;
   (c) assess whether the verification falls within the scope of their accreditation;
   (d) assess whether they have the competence, personnel and resources to select a verification team to deal with the complexity of the operator's activities;
   (e) assess whether they are capable of successfully completing the verification process within the specified timeframe;
   (f) assess whether they are capable of ensuring the potential verification team at its disposal holds all the competence, and persons required to carry out verification activities for that specific operator; and
   (g) determine, for each verification engagement requested, the time allocation needed to carry out the verification process.

2. The operator shall provide the verifier with all relevant information that enables them to carry out the activities referred to in paragraph 1 above.

J.7.4. Time allocation

1. When determining the time allocation for a verification engagement referred to in section J.7.3. above, the verifier shall consider at least the following:

   (a) the complexity of the installation;
   (b) the level of information and the complexity of the monitoring documentation;
   (c) the required materiality level;

(d) the complexity and completeness of the data flow activities and the control system used by the operator;
(e) the location of information and data related to calculation of emissions.

2. The verifier shall ensure that the verification contract provides for the possibility for time to be charged in addition to the time agreed in the contract, where such additional time is found to be needed for the strategic analysis, risk analysis or other verification activities. The situations where the additional time may be needed shall include at least the following:

(a) during the verification where the data flow activities, control activities or logistics of the operator are more than initially anticipated;
(b) where misstatements, non-conformities, insufficient data or errors in the data sets are identified by the verifier during the verification.

3. The verifier shall record the time allocated in the internal verification documentation.

The following text has the force of law by virtue of [regulations 11 and 12 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.7.5. Information from an operator

1. Before the strategic analysis, the operator to be verified shall provide the verifier with the following information:

(a) A description of the installation and the relevant production processes;
(b) the latest version of their monitoring plan;
(c) Where relevant, a description of all changes made to the installation and its monitoring arrangements since the last verification;
(d) a description of procedures for the data flow and control activities;
(e) an outline of the operator's control system;
(f) where applicable, a simplified uncertainty assessment for the monitoring equipment under their control and the control of others;
(g) the operator's emissions report to be verified;
(h) if applicable, the operator's emissions report pertaining to the previous monitoring period and, if not verified by the same verifier, the associated verification report;
(i) where applicable, information on how the operator has corrected non-conformities or addressed recommendations for improvement identified in the previous verification report;
(j) if applicable, emissions intensities of and verification reports relating to precursors used but not produced at the installation and, where relevant, evidence of the time of their production;
(k) information on databases and data sources used for monitoring and reporting purposes, if appropriate;

(l) any other relevant information necessary to allow the verifier to plan for and carry out the verification process.

The following text has the force of law by virtue of [regulations 12 and 14 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.7.6. Strategic analysis

1. At the start of the CBAM verification process, the verifier shall assess the likely nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the operator.

2. For the purposes of understanding the activities carried out by the operator, the verifier shall collect and review the information to:

   (a) assess that the verification team is sufficiently competent to carry out the verification,
   (b) determine that the time allocation indicated in the contract has been set correctly; and
   (c) ensure that it is able to conduct the necessary risk analysis. The information shall include at least:
      i. the information indicated in section J.7.5. above;
      ii. the required materiality level;
      iii. the information from the previous verification process.

3. When reviewing the information referred to in paragraph 2 above, the verifier shall at least assess the following:

   (a) the activities carried out by the operator requesting verification;
   (b) the monitoring plan as well as the specifics of the monitoring methodology laid down in that monitoring plan as appropriate;
   (c) the nature, scale and complexity of emission sources and source streams as well as the technical connections between production processes, production routes and other installations, if any;
   (d) the measurement equipment described in the monitoring plan as appropriate;
   (e) the origin and application of calculation factors and other primary data sources; and
   (f) the data flow activities and the control system.

4. When carrying out the strategic analysis, the verifier shall assess the following:

   (a) whether the monitoring plan presented is the most recent version;
   (b) whether there were any non-conformities or recommendations for improvement included in the previous verification report; and
   (c) whether there have been any modifications to the monitoring plan during the monitoring period.

J.7.7. Risk analysis

1. The verifier shall identify and analyse the following elements to design, plan and implement an effective verification process:

   (a) the inherent risks;
   (b) the control activities;
   (c) where control activities referred to in point (b) have been implemented, the control risks concerning the effectiveness of those control activities.

2. When identifying and analysing the elements referenced in point 1 above, the verifier shall consider at least the following:

   (a) the findings from the strategic analysis referred to in section J.7.6. above;
   (b) the information referred to in section J.7.5. and point 3(c) of section J.7.6.; and
   (c) the materiality level referred to in section J.7.13 below.

3. If the verifier determines that the operator has failed to identify the relevant inherent risks and control risks in its risk assessment, the verifier shall inform the operator of its findings;

4. Where appropriate according to the information obtained during the verification, the verifier shall revise the risk analysis and modify or repeat the verification activities to be performed.

J.7.8. Verification plan

1. The verifier shall draft a verification plan using the information obtained and the risks identified during the strategic analysis and the risk analysis, and include at least:

   (a) a verification programme describing the nature and scope of the verification activities as well as the time and manner in which these activities are to be carried out;
   (b) a test plan setting out the scope and methods of testing the control activities as well as the procedures for control activities; and
   (c) a data sampling plan setting out the scope and methods of data sampling related to data points underlying the aggregated emissions in the operator's emissions report.

2. When determining the sampling size and sampling activities for testing the control activities, the verifier shall consider the following:

   (a) the inherent risks;
   (b) the relevant control activities; and

(c) the requirement to deliver a verification opinion statement with reasonable assurance.

3. When determining the sampling size and sampling activities for sampling the data referred to in point 1(c) above, the verifier shall consider the following:

(a) the inherent risks and control risks;
(b) the results of the analytical procedures;
(c) the requirement to deliver a verification opinion statement with reasonable assurance
(d) the materiality level; and
(e) the materiality of the contribution of an individual data element for the overall data set.

4. The verifier shall set up and implement the verification plan in such a way that the CBAM verification risk is reduced to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements.

5. The verifier shall update the verification plan if it finds additional risks that need to be reduced or when there is less actual risk than initially expected.

The following text has the force of law by virtue of regulations [12 and 14 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026].

J.7.9 Physical site visits

1. The verifier shall, at one or more appropriate times during the verification process, conduct a physical site visit of the installation where the CBAM goods referred to in the operator’s emissions report are produced, except where the circumstances in sections J.7.10, J.7.11 or J.7.12 apply.

2. The purpose of the site visit shall be to:

(a) assess the measuring devices and monitoring systems;
(b) conduct interviews,
(c) carry out the verification activities required by this section,
(d) assess the boundaries of the installation and its production processes
(e) assess the completeness of source streams, emissions sources and technical connections; and
(f) gather information and evidence to conclude if the operator’s emissions report is free from material misstatements.

3. On the basis of the results of the risk analysis as set out in section J.7.7, the verifier shall decide whether visits to other locations are needed.

J.7.10. CBAM Site visits and replacement with virtual site visits or waivers

1. The verifier may waive the obligation to carry out a physical site visit where the conditions laid down J.7.11. below are met.

2. The verifier may replace a physical site visit to the operator with a virtual site visit where the conditions laid down in J.7.12. below are met.

3. The verifier shall inform the operator of its decision to replace the physical site visit by a virtual site visit or to waive the obligation to carry out a physical site visit without delay.

J.7.11. Conditions for the waiver of the obligation to carry out a site visit

1. The verifier may waive the obligation to carry out a physical site visit on the condition that all of the following are fulfilled:

   (a) the same verifier has carried out a physical site visit during two monitoring periods preceding the current monitoring period;
   (b) the verifier considers that it has sufficient understanding of:
      i. the installation's functioning;
      ii. the production processes; and
      iii. the monitoring and reporting system, including the operator's control system;
   (c) the verifier considers that the nature and level of complexity of the installation's monitoring and reporting system as well as the inherent and control risks are such that they do not require a physical site visit;
   (d) the verifier can obtain and assess remotely all the information required to complete the verification;
   (e) the decision to carry out a virtual site visit or to waive the physical site visit is based on the results of the risk analysis, and the verifier has identified and taken the necessary measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements and non-conformities;
   (f) the installation has not undergone any significant changes or modifications since the last physical site visit, including:
      i. a new production processes or production route or closing of production processes or production route;
      ii. changes in the joint production process (as defined in A.1.2(9) of this notice) of precursors and complex goods, on the calculation of embodied emissions;
      iii. changes in the technical connections between production processes or production routes, e.g. additional or the removal of fuels, materials, measurable heat, waste gases or goods produced;

iv. where actual values are used for precursors, the changes relating to the precursors produced at the installation or received from other installations;
v. a change of monitoring methodology;
vi. changes that the verifier identified during the strategic analysis or risk analysis as requiring significantly different verification approaches than those applied during the previous verification.

J.7.12. Conditions for replacing a physical site visit with a virtual site visit

1 The verifier may replace a physical site visit with a virtual site visit due to serious, extraordinary and unforeseeable circumstances on the provision that the following conditions are fulfilled:

(a) the verifier is prevented from carrying out a physical site visit due to serious, extraordinary and unforeseeable circumstances outside the control of the operator, and those circumstances cannot, after using all reasonable efforts, be overcome;
(b) the decision of the verifier to carry out a virtual site visit is based on the results of the risk analysis; and
(c) the verifier has identified and taken the necessary measures to reduce the verification risk to an acceptable level to ensure reasonable assurance can be obtained to ensure the operator's emissions report is free from material misstatements.

2 The verifier may also replace a physical site visit with a virtual site visit where all of the following conditions are met:
(a) The same verifier has carried out a physical site visit during the monitoring period immediately preceding the current monitoring period;
(b) the verifier considers that it has sufficient understanding of:
i. the installation's functioning;
ii. the production processes; and
iii. the monitoring and reporting system, including the operator's control system;
(c) the verifier considers that the nature and level of complexity of the installation's monitoring and reporting system as well as the inherent and control risks are such that they do not require a physical site visit;
(d) the verifier can obtain and assess remotely all the information required to complete the verification;
(e) the decision to carry out a virtual site visit or to waive the physical site visit is based on the results of the risk analysis, and the verifier has identified and taken the necessary measures to reduce the verification risk to an acceptable level to obtain reasonable assurance that the operator's emissions report is free from material misstatements and non-conformities;
(f) the installation has not undergone any significant changes or modifications since the last physical site visit, including:
i. a new production processes or production route or closing of production processes or production route;

ii. changes in the joint production process (as defined in A.1.2(9) of this notice) of precursors and complex goods, on the calculation of embodied emissions;
iii. changes in the technical connections between production processes or production routes, e.g. additional or the removal of fuels, materials, measurable heat, waste gases or goods produced;
iv. where actual values are used for precursors, the changes relating to the precursors produced at the installation or received from other installations;
v. a change of monitoring methodology;
vi. changes that the verifier identified during the strategic analysis or risk analysis as requiring significantly different verification approaches than those applied during the previous verification.

J.7.13. Materiality levels and other parameters

1. When assessing misstatements for the monitoring period, the verifier shall for each tonne of the relevant type of CBAM good, apply the following materiality level:

   (a) 5% of the total emissions intensity;

2. The verifier shall use their judgement as to whether misstatements or non-conformities, individually or when aggregated with other misstatements or non-conformities, justified by their size and nature, are to be considered material, for:

   (a) misstatements, individually or when aggregated with other misstatements, which are below the materiality level under paragraph 1;
   (b) parameters which are not referred to in paragraph 1.

J.7.14. CBAM Verification activities

1. The verifier shall implement the verification plan and shall check how the monitoring plan has been implemented and maintained, as appropriate.

2. The verifier shall carry out substantive testing consisting of analytical procedures, data verification and checking the correct application of the monitoring plan, whereby they shall check the following:

   (a) the data flow activities and the systems used in the data flow, including information technology systems;
   (b) whether the control activities are documented, implemented, maintained and effective to mitigate the inherent risks;
   (c) whether the procedures listed in the monitoring plan are appropriate and effective to mitigate the inherent risks and control risks and whether the procedures are implemented, sufficiently documented and properly maintained.

For the purposes of point (a) above, the verifier shall track the data flow following the sequence and interaction of the data flow activities from primary source data to the compilation.

J.7.15. Analytical procedures

1. The verifier shall use analytical procedures to assess the plausibility and completeness of data where the inherent risk, the control risk and the aptness of the operator's control activities show the need for such analytical procedures.

2. In carrying out those analytical procedures, the verifier shall assess the reported data to identify risk areas, to validate and tailor the planned verification activities.

3. The verifier shall at least:

   (a) assess the plausibility of fluctuations and trends over time or between comparable items;
   (b) identify outliers, unexpected data and data gaps.

4. In applying analytical procedures, the verifier shall undertake the following:

   (a) preliminary analytical procedures on aggregated data before carrying out the activities referred to in section J.7.14. above to help understand the nature, complexity and relevance of the reported data;
   (b) substantive analytical procedures on aggregated data and the data points underlying the data for the purposes of identifying structural errors and immediate outliers;
   (c) final analytical procedures on aggregated data to ensure all errors identified during the verification process have been resolved.

5. Where the verifier identifies outliers, fluctuations, trends, data gaps or data that are inconsistent or that differ significantly from the expected amounts, the verifier shall obtain explanations from the operator which are to be supported by additional relevant evidence.

6. Based on the explanations and additional evidence provided, the verifier shall assess the impact on the verification plan and the verification activities.

J.7.16. Data verification

1. The verifier shall verify the data in the operator's emissions report by carrying out detailed testing of the data, which may include:

   (a) tracing back to the primary data source;
   (b) crosschecking data with external data sources;
   (c) performing reconciliations, checking thresholds; and
   (d) appropriating data to carry out recalculations.

2. As part of that data verification process and taking into account the monitoring plan, including the procedures described in that monitoring plan, the verifier shall check:

   (a) the boundaries of the installation;
   (b) the boundaries of the installation's production processes and production routes;
   (c) the completeness of source streams and emission sources, as well as, if applicable, any technical connections between production processes and with other installations or non-CBAM entities that may be described in the monitoring plan;
   (d) the consistency of the data reported in the operator's emissions report with the primary source data;
   (e) where applicable, data resulting from the primary data source compared to a corroborating data source, if available in the monitoring plan;
   (f) if the operator applies a measurement-based methodology, the measured values against the respective corroborating calculation;
   (g) the reported activity levels of the production processes; and
   (h) the reliability and accuracy of the data.

J.7.17. Verification of the correct application of the monitoring methodology

1. The verifier shall check that the monitoring methodology set out in this notice and which may be included in the monitoring plan has correctly been applied, including the following:

   (a) Whether the data are complete and whether gaps or double counting have occurred;
   (b) Whether the approach taken to completing missing data ensures that the emissions are not underestimated;
   (c) if applicable, whether the operator's sampling plan has been correctly applied;
   (d) whether all data on emissions, inputs, outputs and energy flows have been attributed correctly to the production process in line with the system boundaries defined per aggregated goods category.
   (e) whether activity levels for production processes are based on a correct application of the definitions of aggregated goods categories;
   (f) for precursors that have been used but not produced at the installation, whether any actual emissions were verified as satisfactory by a verifier;
   (g) where the operator used the actual time of production of the precursor to determine the relevant monitoring period for the precursor good in accordance with Regulation 9 of the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026, whether there is sufficient evidence of the actual time of production;
   (h) if bioliquids are used for energy purposes, the operator's evidence demonstrating compliance with the sustainability criteria set out in Article 17(2) to (5) of Directive 2009/28/EC;
   (i) where CO_2 and N_2O is transferred for geological carbon capture and storage and permanent carbon capture is used, if the approach for the determination of these captured emissions has been applied correctly.

J.7.18. Reliance on other audits - Precursors used but not produced at the installation

1. To ensure there has been the correct application of the monitoring methodology in respect to subparagraph 1(f) of J.7.17. above, the verifier shall confirm that the verification report of the installation producing the precursor meets all of the following conditions:

    (a) at the time the verification report was issued, the verifier carrying out the verification process held a valid accreditation certificate to the required scope to perform the verification process;
    (b) the verifier's opinion statement indicates that the operator's emissions report was verified as satisfactory; and
    (c) the verification report for the precursor good covers a monitoring period that is appropriate for the precursor good, in accordance with Regulation 9 of the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026

J.7.19 Sampling

1. When checking the conformity of control activities and any procedures as referred to in points 2(b) and (c) of section J.7.14. above, or when performing the checks in accordance with sections J.7.15. & J.7.16. above, the verifier may use sampling methods specific to the installation on the provision it is justified based on the risk analysis.

2. In cases where the verifier identifies a non-conformity or a misstatement in the course of its sampling, the verifier shall request that the operator explains the main causes of the non-conformity or the misstatement to assess the impact on the reported data.

3. Based on the outcome of that assessment, the verifier shall determine whether further verification activities are needed, whether the sample size needs to be increased, and which part of the data must be corrected by the operator.

4. The verifier shall document the outcome of the checks referred to in sections J.7.14. to J.7.17. above, including the details of any additional samples, within the internal verification documentation.

J.7.20 Addressing misstatements, non-conformities and non-compliance

1. When a verifier identifies misstatements, non-conformities or non-compliance with this notice during the verification process, they shall inform the operator of the installation of these issues of without undue delay.

2. The verifier shall request the operator to correct the identified misstatements, non-conformities or non-compliance.

3. Where misstatements, non-conformities or non-compliance have been corrected by the operator, the verifier shall document that the identified issues have been resolved by the operator during the verification within the verification documentation

J.7.21 Uncorrected misstatements, non-conformities and non-compliance

1. Where the operator does not correct the misstatements or non-conformities, the verifier shall, before issuing the verification report, request the operator to explain the main causes of the misstatements or nonconformities and the reasons for not making any corrections.

2. The verifier shall determine whether the uncorrected misstatements, individually or when aggregated with other misstatements, have a material impact on the total emissions intensity reported for each good.

3. In assessing the materiality of misstatements, the verifier shall consider the size and nature of the misstatement as well as the circumstances of their occurrence.

4. The verifier shall assess whether the uncorrected non-conformities, individually or when combined with other non-conformities, will have an impact on the reported data and whether this would lead to a material misstatement.

5. If the operator does not correct the non-compliance before the verifier issues the verification report, the verifier shall assess whether the uncorrected non-compliance has an impact on the reported data and whether this would lead to a material misstatement.

J.7.22. Addressing outstanding non-material non-conformities

1. The verifier shall assess whether the operator has corrected any non-conformities (where appropriate) indicated in the previous verification report related to the previous monitoring period.

2. The verifier shall report in the verification report whether the operator has corrected those non-conformities

3. If the operator has not corrected the non-conformities, the verifier shall consider whether the failure to do so increases or may increase the risk of misstatements.

4. The verifier shall record in the internal verification documentation details of when and how the identified non-conformities have been resolved by the operator during the verification process.

J.7.23. Improvement of the CBAM monitoring and reporting process

1. Where the verifier has identified areas for improvement in the operator's performance, it shall include in the verification report recommendations for improvement on the following points:

   (a) the operator's risk assessment;
   (b) the development, documentation, implementation and update of data flow activities and control activities as well as the evaluation of the control system;
   (c) the development, documentation, implementation and update of procedures;
   (d) the monitoring and reporting of emissions, including in relation to measuring and reducing risks to enhancing the efficiency of monitoring and reporting.

2. When communicating recommendations for improvement, the verifier shall not jeopardise its impartiality by giving advice or developing parts of the monitoring and reporting process.

3. When carrying out a verification the year after the year during which recommendations for improvement were made in a verification report, the verifier shall investigate how the operator has addressed these recommendations.

4. Where the operator has not implemented those recommendations or has not implemented them correctly, the verifier shall assess the impact this has on the risk of misstatements and non-conformities.

J.7.24. Independent review

1. Before issuing the verification report, the verification team shall submit the internal verification documentation and the verification report to an independent reviewer who is not part of the verification team so they can be independently reviewed.

2. The independent reviewer shall not have carried out any of the verification activities that are subject to their review.

3. The scope of the independent review shall cover the complete verification process described in this notice and recorded within in the internal verification documentation.

4. The independent reviewer shall perform the review to ensure the verification process is conducted in accordance with the CBAM requirements and that the procedures for verification activities have been correctly carried out.

5. The independent reviewer shall also assess whether the evidence gathered during the audit is sufficient to enable the verifier to issue a verification report with reasonable assurance.

6. Where circumstances occur which may cause changes in the verification report after the independent review, the independent reviewer shall review those changes and the evidence thereof.

The following text has the force of law by virtue of [regulation 12 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.7.25. Internal CBAM verification documentation

J.7.25.1. Compilation of the internal CBAM verification documentation

1. The verifier shall prepare and compile internal verification documentation which contain at least the following:

   (a) the results of the verification activities undertaken;
   (b) information received from the operator under section J.7.5. above of this notice;
   (c) the strategic analysis, risk analysis and verification plan;
   (d) any justification for not organising a physical site visit in accordance with this notice;
   (e) sufficient information to support the verification opinion statement, including justifications for judgements made on whether or not the misstatements were material.

2. The internal verification documentation referred to in the first paragraph shall be drafted in a manner that the independent reviewer and the accreditation body are able to assess whether the verification process has been performed in accordance with the requirements of this notice and the Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026.

3. Once the verification report has been authenticated in accordance with section J.8.2 above of this notice the verifier shall include the results of the independent review in the internal verification documentation.

4. The verifier shall keep the internal verification documentation for five years.

J.7.25.2. Access to the internal verification documentation

3. The verifier shall provide access to the internal verification documentation and other relevant information upon request from the accreditation body to facilitate an evaluation of the verification.

4. The verifier shall provide access to that documentation, within 30 calendar days after the request is made.

The following text has the force of law by virtue of [regulations 10, 11, 12 and 15 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

J.8. CBAM Verification Documentation

J.8.1. Verification report

1. Based on the information collected by the verifier during the verification process, the verifier shall issue a verification report based on the operator's emissions report that is subject to verification.

2. The verification report shall include one of the following opinion statements:

   (a) verified as satisfactory, where the operator's emissions report is free from material misstatements;
   (b) verified as satisfactory with comments, where the operator's emissions report is free from material misstatements, but contains uncorrected non-material misstatements, non-conformities or non-compliance, or where the verifier wishes to recommend improvements to the monitoring and reporting process;
   (c) verified as unsatisfactory, where the operator's emissions report contains material misstatements or non-conformities that were not corrected before issuing the verification report or where the verifier could not obtain sufficient evidence to conclude with reasonable assurance that the report is free from material misstatements;

3. The verification report shall contain at least the contents set out in Annex II of this notice.

4. The verification report may also contain good-specific verification summary annexes that contain the contents set out in Annex III for each CBAM good produced at the installation, which may be sent by the installation operator to the liable person in place of the full verification report.

J.8.2. Authentication of the verification report

1. The verifier shall ensure that the verification report is authenticated based on the conclusions of the independent reviewer and the evidence contained within the internal verification documentation.

2. The verifier shall ensure that the person who authenticates the verification report is duly authorised to do so.

J.8.3. Issuing the verification report

1. The verifier shall issue a verification report to the installation operator as soon as possible following the completion of verification activities.

2. It shall be the responsibility of the installation operator to issue the report to other parties such as liable persons.

3. The verification report shall be provided in an electronic format widely accepted for digital documents.

4. The verifier shall not issue the verification report where there is already a verification report covering the same monitoring period for the same installation.

5. At the operator's request, the verifier may issue a revised version of the verification report if inaccuracies are identified in the original verification report.

6. The verifier shall issue the verification report in English.

ANNEX I - Template of the operator's Emissions Report

The following text has the force of law by virtue of [regulation 11 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

Template containing the minimum elements to be contained in the operator's emissions report:

1. Identification of the operator and the installation:

    (a) name of the operator;
    (b) corporate or activity registration number of the operator;
    (c) full address;
    (d) the installation under verification, identified by the following data:
        i. name of the installation;
        ii. applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
        iii. full address;
        iv. geographical coordinates of the installation's main emission source.

2. Summary of the installation's monitoring plan, containing at least the following information:

    (a) list of all CBAM production processes and routes carried out at the installation;
    (b) list of all non-CBAM production processes carried out at the installation;
    (c) list of the five most important (by mass) goods produced per production process, identified by commodity code;
    (d) list of the five most important (by energy content provided) fuels used at the installation;
    (e) list of the five most important (by emissions) materials used at the installation leading to process emissions;
    (f) if continuous emissions measurement is used at the installation, the relevant greenhouse gases and the five biggest emissions sources, to which it is applied.
    (g) whether any zero-rated fuels are used and how the operator demonstrates the applicability of zero-rating of the fuels;
    (h) whether measurable heat is imported from or exported to other installations or non-CBAM entities, and an identification of those installations or non-CBAM entities.

3. Whether waste gases are produced and used in the installation, or imported from or exported to other installations, or non-CBAM entities, and an identification of those installations or non-CBAM entities;

4. Whether CO_2 transfer applies, and the identity and contact data of a responsible person of the receiving installations, non-CBAM entities, or transport infrastructure or entities to which it is transferred.

5. The total direct emissions of the installation during the monitoring period;

6. If applicable, for new installations, time period (in months) used for the monitoring of emissions.

7. Total goods produced at the installation and per production process, and the quantity produced;

8. If relevant, non-CBAM goods produced per production process and the quantity produced;

9. For each of the goods:

   (a) the emissions intensity of each of the goods;
   (b) the emissions intensity of each of the compositions of the goods, where applicable.
   (c) information on the data quality and methods used, in particular if the emissions intensity has been completely determined based on monitoring, or whether any of the default values made available in accordance with paragraph 11(1) Schedule 17 to the Finance Act 2026 have been used;
   (d) the share of emissions intensity for which default values were used;

10. Total emissions of the installation, including:

   (a) activity data per production process and calculation factors for each source stream used;
   (b) emissions of each emission source monitored using a measurement-based methodology;
   (c) emissions determined by other methods;
   (d) quantities of CO_2 received from other installations, or non-CBAM entities, or exported to other installations, or non-CBAM entities, for the purpose of geological storage or as input to products in which the CO_2 is permanently chemically bound.
   (e) information about data gaps and estimates used.

11. A balance of imported, produced, consumed, and exported measurable heat and waste gases per production process.

12. The quantity of each type of precursor, produced at the installation and used by that installation, excluding precursors produced in the production process in accordance with section I.1. of this notice.

13. The quantity of each type of precursor, produced at the installation and used in each production process, excluding precursors produced in the production process in accordance with section I.1. of this notice.

14. The quantity of each type of precursor, produced outside the installation, and used by the installation.

15. The quantity of each type of precursors, produced outside the installation, and used in each production process.

16. Data on each type of precursor that was used by the installation, and for which default values were used, excluding precursors produced in the production process in accordance with section I.1. of this notice.

    (a) commodity code;
    (b) name of the good;
    (c) country of origin, where it is known and where the precursor was produced outside the installation;
    (d) the applicable default value.

17. Data on each type of precursor that was used by the installation, and for which actual values were used, excluding precursors produced in the production process in accordance with section I.1. of this notice:

    (a) commodity code;
    (b) name of the good;
    (c) country of origin, where the precursor was produced outside the installation;
    (d) monitoring period, and indication of whether it was determined using the default monitoring period or the actual time of production;
    (e) emissions intensity .

18. Where an installation producing complex goods receives, from another installation, precursors under a given commodity code produced during different monitoring periods, the emissions intensity to be used for that precursor in accordance with paragraph 5 of section I.1.1.

19. Where the production process of a complex good used a precursor under a given commodity code obtained from multiple installations, the emissions intensity to be used for that precursor, and an indication whether they were determined by using the default method laid down in paragraph 6 of section I.1.1. or by calculating the embodied emissions of the precursor obtained from a specific installation or subset of installations in accordance with paragraph 7 of section I.1.1.

20. The quantity of precursors produced at the installation and used in each production process, excluding precursors produced in the production process, in accordance with section I.1. of this notice.

21. Information on the operator and the installation of origin of the precursor:

    (a) name of the operator;
    (b) name of the installation;
    (c) applicable monitoring period.

22. Information on how the attributed direct emissions of each production process were calculated.

23. The activity level and attributed emissions of each production process.

24. A list of all relevant goods produced measured in the functional unit for each commodity code, including precursors not covered by separate production processes than the complex goods in accordance with section I.1. of this notice.

25. Quantity of goods per production route, as follows:

    (a) quantities of each good, measured in the functional unit for each commodity code;
    (b) where the functional unit pursuant to section I.1. of this notice is different from the tonnes of goods per commodity code, quantities of goods expressed in functional unit produced in the monitoring period per production process;

26. The values for the sector-specific parameters required for each good in accordance with Point 2 of this Annex.

ANNEX II - Format of the verification report

The following text has the force of law by virtue of [regulation 15 of The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

The verification report shall be prepared based on the following:

1. GENERAL IDENTIFICATION DATA

1.1 Identification of the operator and the installation

(a) name of the operator;
(b) corporate or activity registration number of the operator;
(c) full address;
(d) the installation under verification, identified by the following data:
  i. name of the installation;
  ii. applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
  iii. full address in English
  iv. geographical coordinates of the installation, expressed in longitude and latitude, including six decimals.

1.2 Identification of the verification report

(a) unique identifier of the verification report;
(b) applicable monitoring period.

1.3 Identification of the verifier

(a) name of the verifier;
(b) address of the verifier;
(c) where the verifier has outsourced verification activities, the address(es) of office(s) of the outsourced verification team;
(d) accreditation number of the verifier;
(e) name of the accreditation body;
(f) country of establishment of the accreditation body;
(g) expiration date of the accreditation;
(h) scope of accreditation.

2. INFORMATION ON THE VERIFICATION

2.1 Verification team

(a) name of the lead auditor;

(b) name of all members of the verification team, including auditors and any technical experts that have been used;

2.2 Details on physical and virtual site visits

(a) if applicable, date of the physical site visits and number of days spent on-site;
(b) date of the last physical site visit;
(c) if applicable, date and detailed explanation of reasons for carrying out a virtual site visit;
(d) if applicable, detailed explanation of reasons for waiving the obligation to carry out a physical site visit;
(e) if applicable, date and location of other visits relating to the verification.

2.3 Basis of verification work

(a) objectives of the verification;
(b) scope of the verification;
(c) scope of accreditation required to perform the verification;
(d) date and version number of the monitoring plan used for the verification (if applicable);
(e) criteria used to verify the operator's report;
(f) materiality levels applied.

2.4 Installation and data verification

(a) summary of the installation's monitoring plan, containing at least the following information:
    i. list of all CBAM production processes and routes carried out at the installation;
    ii. information on how the attributed direct emissions of each production process were calculated;
    iii. whether any zero-rated fuels are used, and how the operator demonstrates the applicability of zero-rating of the fuels;
    iv. whether measurable heat is imported from or exported to other installations or non-CBAM entities;
    v. whether waste gases are produced and used in the installation, or imported from or exported to other installations or non-CBAM entities;
    vi. whether CO_2 capture is used;

(b) a compilation of the data verified, consisting of the following:

    i. the total direct emissions of the installation during the monitoring period;
    ii. the attributed emissions of each production process;
    iii. quantities of each good measured in the functional unit for each commodity code;
    iv. the emissions intensity of each good produced;

2.5 Data verification of precursors

(a) data on each type of precursor that was used by the installation, and for which default values were used, excluding precursors produced in a joint production process in accordance with A.1.2(9) of this notice
   i. commodity code;
   ii. name of the good;
   iii. country of origin, where it is known, and where the precursor was produced outside the installation;
   iv. the applicable default value;
   v. Quantity of the precursor used.

(b) data on each type of precursor that was used by the installation, and for which actual values were used, excluding precursors produced in a joint production process in accordance with A.1.2(9) of this notice
   i. commodity code;
   ii. name of the good;
   iii. country of origin;
   iv. monitoring period, and indication of whether it was determined using the default monitoring period or the actual time of production;
   v. emissions intensity of the good;
   vi. quantity of the precursor used;
   vii. information on the operator and on the installation of origin of the precursor:
      a. name of the operator;
      b. name of the installation;
   viii. information on the verifier who verified the precursor's actual values:
      a. name of the verifier;
      b. address where the verifier is established;
      c. where the verifier outsourced verification activities, address(es) of office(s) from where some verification activities were outsourced;
      d. name of the lead auditor;
      e. accreditation number of the verifier;
      f. name of the accreditation body;
      g. country of establishment of the accreditation body;
      h. expiration date of the accreditation;
      i. scope of accreditation required to perform the verification;
      j. whether the verification report concludes with reasonable assurance that the report is free from material misstatements and material nonconformities;
      k. date of issuance of the verification report;

(b) where an installation producing complex goods, receives precursors under a given commodity code produced during different monitoring periods from another installation, the emissions intensity to be used for that precursor in accordance with subparagraph I.1.1(7) ~~;~~

(c) where the production process of a complex good uses a type of precursor obtained from multiple installations, the emissions intensity to be used for that precursor, calculated in accordance with subparagraph I.1.1(6).

2.6 Verification opinion statement

(a) the verifier's overall verification opinion statement in line with section 2 of J.8.1. above of this notice;
(b) where applicable, information on material misstatements found and corrected;
(c) where applicable, information of material non-conformities found and corrected;
(d) where applicable, information on remaining misstatements that were not corrected before the issuance of the verification report and whether they are material;
(e) where applicable, information on remaining non-conformities that were not corrected before the issuance of the verification report and whether they are material;
(f) where applicable, information on remaining non-compliance that was not corrected before the issuance of the verification report and whether they are material;
(g) where applicable, recommendations for improvement;
(h) date and signature by an authorised person on behalf of the verifier, including their name.

2.7 Optionally, good-specific verification summary (as outlined in Annex III)

ANNEX III - Verification Summary

The following text has the force of law by virtue of [regulation 15 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

1. GENERAL IDENTIFICATION DATA

1.1 Identification of the operator and the installation

(a) name of the operator;
(b) corporate or activity registration number of the operator;
(c) full address;
(d) the installation under verification, identified by the following data:
  i. name of the installation;
  ii. applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
  iii. full address in English
  iv. geographical coordinates of the installation, expressed in longitude and latitude, including six decimals.

1.2 Identification of the verification summary

(a) unique identifier of the verification report;
(b) applicable monitoring period.

2. IDENTIFICATION OF THE VERIFIER

2.1 Identification of the verifier

(a) name of the verifier;
(b) address of the verifier;
(c) where the verifier has outsourced verification activities, the address(es) of office(s) of the outsourced verification team;
(d) accreditation number of the verifier;
(e) name of the accreditation body;
(f) country of establishment of the accreditation body;
(g) expiration date of the accreditation;
(h) scope of accreditation.

3. EMISSION SUMMARY

3.2 the total direct emissions of the installation during the monitoring period;
3.3 the attributed emissions of the specific CBAM good to which the verification summary relates;

3.4 quantities of the good to which the verification summary relates;
3.5 the emissions intensity of the good to which the verification summary relates;
3.6 Data verification of precursors

(a) data on each type of precursor that was used by the installation, and for which default values were used, excluding precursors produced in a joint production process in accordance with A.1.2(9) of this notice

i. commodity code;
ii. name of the good;
iii. the applicable default value;
iv. Quantity of the precursor used.

(b) data on each type of precursor that was used by the installation, and for which actual values were used, excluding precursors produced in a joint production process in accordance with A.1.2(9) of this notice

i. commodity code;
ii. name of the good;
iii. country of origin;
iv. monitoring period, and indication of whether it was determined using the default monitoring period or the actual time of production;
v. emissions intensity of the good;
vi. quantity of the precursor used;
vii. information on the operator and on the installation of origin of the precursor:
    a. name of the operator;
    b. name of the installation;

viii. information on the verifier who verified the precursor's actual values:
    a. name of the verifier;
    b. address where the verifier is established;
    c. accreditation number of the verifier;
    d. name of the accreditation body;
    e. country of establishment of the accreditation body;
    f. expiration date of the accreditation;
    g. whether the verification report concludes with reasonable assurance that the report is free from material misstatements and material nonconformities;
    h. date of issuance of the verification report;

(b) where an installation producing complex goods, receives precursors under a given commodity code produced during different monitoring periods from another installation, the emissions intensity to be used for that precursor in accordance with subparagraph I.1.1(7) ~~;~~

(c) where the production process of a complex good uses a type of precursor obtained from multiple installations, the emissions intensity to be used for that precursor, calculated in accordance with subparagraph I.1.1(6).

4. VERIFICATION OPINION STATEMENT

a. the verifier's overall verification opinion statement in line with section 2 of J.8.1. above of this notice;

b. date and signature by an authorised person on behalf of the verifier, including their name.

The following text has the force of law by virtue of [regulations 12 and 13 The Carbon Border Adjustment Mechanism (Emissions and Verification) Regulations 2026]

ANNEX IV - Scope of accreditation for verifiers

CBAM activity group No	**Scope of accreditation**	**Activity groups pursuant to Annex I to Implementing Regulation (EU) 2018/2067 of 19 December 2018 as it forms part of domestic law, as amended from time to time**
	Aggregated goods category	
I	Calcined clay Cement clinker Cement Aluminous cement	1a, 1b, 6, 98
II	Hydrogen Ammonia	1a, 1b, 8, 98
III	Nitric acid	1a, 1b, 9, 98
IV	Urea Mixed fertilisers	1a, 1b, 98
V	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1a, 1b, 3, 98
VI	Ferro alloys (FeMn, FeCr, FeNi)	1a, 1b, 4, 98
VII	Unwrought aluminium	1a, 1b, 4, 5, 98
VIII	Iron or steel products Aluminium products	1a, 1b, 4, 98
	Other activities	
L	Carbon capture, utilisation and storage (CCUS)	10, 11