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CBAM supplier data checklist

The data your EU customers will ask for, product by product

Issued by VPA India on 28-Nov-2026. Free to use; the facts it relies on are dated in the sources at the end.

Since 1 January 2026, EU importers of cement, iron and steel, aluminium, fertilisers, hydrogen and electricity declare the embedded emissions of the goods they import and surrender CBAM certificates for them. Their first annual declaration, for goods imported in 2026, is due by 30 September 2027. The declaration is your customer's obligation, but the data comes from you, the producer. Use this checklist to prepare it, installation by installation.

Key dates

Date	What happens
1 January 2026	The definitive regime began. Importers above the 50-tonne threshold must be authorised CBAM declarants or have applied.
1 September 2026	Accredited verifiers gained access to the CBAM Registry.
1 February 2027	CBAM certificates go on sale on the common central platform.
End of each quarter of 2027	Importers hold certificates for at least 50% of the embedded emissions of their 2027 imports so far, adjusted for the free allocation EU producers still receive.
30 September 2027	First annual declaration, for 2026 imports, with the certificates surrendered.

1. Scope

Item	What to prepare	Yes / No / Note
Products	Your products listed by customs (CN) code, and which of them fall under CBAM.	
Customers	Your EU customers for those products. Importers of more than 50 tonnes of CBAM goods a year are covered; the threshold does not apply to hydrogen or electricity.	
Installations	Each installation that makes the goods, and who holds its records.	
Traded goods	For goods you trade but do not make: who supplies the manufacturer's data, and in what format.	

2. Installation and production

Item	What to prepare	Yes / No / Note
Installation	Name, address and identification of each installation.	
Production route	The production route for each product.	

Item	What to prepare	Yes / No / Note
Boundaries	The installation boundary and the production processes inside it.	
Production	The quantity of each product made in the reporting period.	
Reporting period	The period your data covers. Your customers' first declaration covers the goods they imported in 2026.	

3. Emissions data

Item	What to prepare	Yes / No / Note
Direct emissions	The fuels and process materials used, with their quantities, the factors applied and the source of each factor – or your measurement data, where you measure emissions.	
Electricity	The electricity used and its emission factor, for the goods where indirect emissions count.	
Precursors	The precursor materials you bought in, with their quantities and embedded emissions – data from your own suppliers.	
Specific embedded emissions	Direct emissions per tonne of each product and, where they count, indirect emissions.	
Carbon price paid	Any carbon price effectively paid in India on these emissions, net of any rebate or compensation, with proof of payment. Where the embedded emissions are based on actual emissions, your customer may claim a reduction for it; the documents must be certified by a person independent of your customer and of the Indian authorities.	

4. Verification

Item	What to prepare	Yes / No / Note
Verifier	Actual emissions must be verified by a verifier accredited under the CBAM Regulation. Default values need no verification.	
Monitoring methodology	A document for each installation: the data sources, meters and calculation steps.	
Site records	The production, fuel and electricity records a verifier will ask to see.	

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5. Sharing the data

Item	What to prepare	Yes / No / Note
Format	The same figures, in the same format, in every period, so that your customer's declarations match your records.	
Timing	Your 2026 data well before 30 September 2027, so that your customer can check it, have it verified where needed and buy certificates in time.	

Actual data or default values

Without your data, your customer uses the European Commission's default values, set by country and product. Most carry a mark-up of 10% in 2026, 20% in 2027 and 30% from 2028; fertiliser default values rise by 1% a year instead. Default values are set to be cautious, so verified actual data usually lowers your customer's cost.

What the certificates cost

For 2026 imports the Commission sets a price for each quarter: EUR 75.36 for the first quarter of 2026, EUR 75.28 for the second and EUR 82.32 for the third. From 2027 it publishes a price for each week. The number of certificates depends on the embedded emissions, reduced to reflect the free allocation EU producers of the same goods still receive. This checklist is general information as at 28-Nov-2026, not advice on any specific product or installation.

How VPA India can help

VPA India screens your products by CN code, sets installation boundaries, calculates the embedded emissions of each product and prepares the data your EU customers need, in a consistent format each period. We prepare your monitoring documentation and evidence for the accredited verifier. VPA India is not a CBAM verifier; we prepare you for the verifier your customer or you appoint.

Send an enquiry: www.decarbonisation.expert/contact-us

More: EU CBAM support for Indian exporters and CBAM in 2027: the data your EU customers will ask for.

Sources

- European Commission, Price of CBAM certificates (taxation-customs.ec.europa.eu), read 28-Nov-2026.
- European Commission, CBAM – latest developments (taxation-customs.ec.europa.eu), read 28-Nov-2026.
- European Commission, CBAM legislation and guidance – Commission Implementing Regulation (EU) 2025/2621 on default values, corrected by Implementing Regulation (EU) 2026/1740 (taxation-customs.ec.europa.eu), read 28-Nov-2026.
- Regulation (EU) 2025/2083 of 8 October 2025 amending Regulation (EU) 2023/956 (CBAM) – Article 2a and Annex VII (threshold), Article 9 (carbon price paid in a third country) (eur-lex.europa.eu), read 28-Nov-2026.

- International Carbon Action Partnership (ICAP), EU CBAM enters compliance phase and outlines path ahead, 19-Jan-2026 (icapcarbonaction.com), read 28-Nov-2026.

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