

CBAM – Fase Definitiva 2026

Una nuova tassa verde alle frontiere europee

Dal 1° gennaio 2026 entrerà in vigore il *Carbon Border Adjustment Mechanism*¹ (CBAM), il nuovo strumento dell'Unione Europea per rendere il commercio internazionale più sostenibile. Lo scopo di questa nuova introduzione è semplice: far pagare agli importatori il **costo del carbonio** associato ai prodotti ad alta intensità di emissioni – alluminio, ferro e acciaio, cemento, fertilizzanti, elettricità e idrogeno (per ulteriori dettagli si faccia riferimento agli Allegati I e II) – così da evitare che le imprese europee, soggette a rigidi standard ambientali, siano penalizzate rispetto ai concorrenti esteri.

Il CBAM introduce una sorta di **“dazio climatico”** alle frontiere, legando il prezzo di importazione alla quantità di CO₂ incorporata nei beni → la misura, che è parte integrante del piano europeo *Fit for 55*², mira a contrastare il fenomeno del *carbon leakage*, ovvero la delocalizzazione della produzione verso Paesi con regole ambientali più deboli, e mira a incoraggiare la decarbonizzazione globale.

Per alcuni settori, come quello dei **fertilizzanti**, l'impatto sarà significativo: gli operatori dovranno dichiarare le emissioni generate lungo la catena produttiva e, dal 2027, acquistare certificati CBAM per compensarle. È una svolta storica che trasforma la politica climatica in politica commerciale, facendo della sostenibilità un requisito di accesso al mercato europeo.

→ dal 1° gennaio 2026 questo meccanismo entrerà ufficialmente nella sua fase definitiva, come previsto dal Regolamento (UE) 2023/956, che lo ha istituito come **strumento chiave della politica climatica europea**.

Obblighi per gli operatori economici

Con l'avvio della fase definitiva, cambiano in modo significativo gli obblighi per gli importatori delle merci soggette al CBAM; come evidenziato nella comunicazione dell'*Agenzia delle Dogane e dei Monopoli*³ (ADM) di ottobre 2025, gli **importatori** insieme e i **rappresentanti doganali indiretti** dovranno:

- ottenere lo status di “dichiarante CBAM autorizzato” prima di poter effettuare qualsiasi operazione di importazione;
- la richiesta dovrà essere presentata attraverso il Registro CBAM, ovvero la piattaforma digitale gestita dalla Commissione Europea;

Deroga di transizione per la presentazione della domanda di dichiarante CBAM autorizzato: se importatori e rappresentanti doganali indiretti **presentano la domanda** di dichiarante CBAM autorizzato **entro il 31 marzo 2026 e prima di importare** merci soggette al CBAM, potranno continuare temporaneamente ad importare tali merci CBAM anche prima dell'ottenimento dell'autorizzazione fino alla data in cui quest'ultima verrà concessa, fino al 30 settembre 2026.

¹ Meccanismo dell'Unione Europea che applica un prezzo del carbonio alle importazioni di determinati beni ad alta intensità di CO₂, per evitare la rilocalizzazione delle emissioni e garantire parità competitiva con i produttori UE.

² Pacchetto di misure dell'Unione Europea che mira a ridurre le emissioni nette di gas serra del 55% entro il 2030 rispetto ai livelli del 1990, attraverso riforme in materia di energia, trasporti, industria e fiscalità ambientale.

³ Ente pubblico italiano con personalità giuridica autonoma, responsabile della gestione delle dogane, delle accise e dei monopoli di Stato (energie, alcol, tabacchi, gioco) in coordinamento con il Ministero dell'Economia e delle Finanze.

Ad oggi, il numero di domande ricevute è ancora limitato, invitando pertanto gli operatori economici a procedere senza ulteriori ritardi.

Novità normative introdotte dal Regolamento (UE) 2025/2083

Pubblicato il 17 ottobre 2025, il **Nuovo Regolamento (UE) 2025/2083** non è altro che una modifica del Regolamento (UE) 2023/956, non un nuovo strumento → è una semplificazione del funzionamento CBAM, per agevolare la transizione alla fase definitiva.

Tra le innovazioni più rilevanti, spicca l'introduzione di una soglia di esenzione – “*de minimis*” – fissata a 50 tonnellate annue complessive per le merci CBAM (ferro, acciaio, alluminio, fertilizzanti, cemento).

Gli importatori che non superano tale soglia saranno esentati dagli obblighi di registrazione e di restituzione dei certificati CBAM, riducendo così notevolmente il carico amministrativo per le piccole imprese. La Commissione Europea **aggiungerà annualmente questa soglia** per garantire che resti coperto almeno il **99%** delle emissioni complessive legate alle importazioni.

Inoltre, il regolamento introduce un'estensione della definizione di “*importatore*” per includere anche chi opera in procedura doganale semplificata.

Scadenze aggiornate

Sono state poi posticipate alcune scadenze operative:

- la **Dichiarazione annuale CBAM** dovrà essere presentata entro il **30 settembre** dell'anno successivo alle importazioni (la prima scadenza sarà il 30 settembre 2027);
- mentre la **Vendita dei certificati CBAM** inizierà nel 2027 per le emissioni riferite al 2026.

Come calcolare il costo dei certificate CBAM?

Gli importatori dell'Unione Europea di beni coinvolti nel CBAM dovranno registrarsi presso le autorità nazionali, presso le quali potranno anche acquistare i certificati CBAM. Il **prezzo dei certificati** sarà calcolato in base al **prezzo medio settimanale delle quote EU ETS⁴**, espresso in **€/tonnellata di CO₂ emessa**.

Formula semplificata

$$\text{Costo Certificato CBAM} = \text{Quantità} \times \text{Emissioni Incorporate} \times \text{Prezzo settimanale EU ETS}$$

Esempio

Un semplice esempio utilizzando il codice CN7307 11, che riguarda i raccordi per tubi o tubazioni in ghisa non malleabile.

Calcolo

⁴ Le quote EU ETS sono permessi di emissione all'interno del sistema europeo di scambio delle emissioni (EU Emissions Trading System). Ogni quota dà diritto a emettere una tonnellata di CO₂. Il loro prezzo varia in base al mercato.

- Quantità importata: 100 tonnellate
- Emissioni per tonnellata: 2.3 tCO₂e (dato reale riportato dal fornitore)
- Prezzo EU ETS: €80 per tonnellata CO₂e (media settimanale)

$$\text{Costo del certificato CBAM} = 100 \times 2.3 \times 80 = \text{€}18,400$$

Si tratta del costo stimato che l'importatore dovrà sostenere nella fase definitiva (di pagamento), a partire dal 1° gennaio 2026, per questa spedizione.

Da ultimo, ma non meno importante, sarà ridotto l'obbligo di mantenere certificati in conto, passando dall'**80%** al **50%** delle emissioni trimestrali, per garantire una maggiore flessibilità finanziaria agli operatori.

Altre modifiche autorità italiane

- **Registro dei verificatori accreditati** introdotto.
- Possibilità per i dichiaranti autorizzati di delegare la dichiarazione CBAM **a terzi**.
- Chiarimenti sul riconoscimento dei prezzi del carbonio già pagati nei Paesi terzi e sulle regole di **calcolo delle emissioni incorporate**.
- **Sanzioni più proporzionate**, con riduzioni per violazioni minori (es. superamento della soglia entro il **10%**).

Ruolo delle autorità italiane

In Italia, l'attuazione e il controllo del CBAM coinvolgono due principali autorità:

1. il *Ministero dell'Ambiente e della Sicurezza Energetica* (MASE), designato come autorità competente nazionale;
2. l'*Agenzia delle Dogane e dei Monopoli* (ADM), responsabile dei controlli doganali; pertanto, le **dogane dell'Unione** avranno un ruolo cruciale nel garantire che solo gli operatori in possesso dell'autorizzazione CBAM potranno procedere con le importazioni. Inoltre, ADM ha invitato anche le associazioni di categoria a svolgere un ruolo attivo di supporto e diffusione delle informazioni tra le imprese associate.

Implicazioni pratiche per le imprese

Per gli operatori economici, la priorità immediata è presentare la domanda di autorizzazione CBAM entro la fine del 2025, in modo da evitare interruzioni nelle operazioni di importazione a partire dal nuovo anno.

Le imprese dovranno, inoltre, predisporre sistemi di raccolta e tracciabilità dei dati sulle emissioni incorporate nelle merci importate e verificare se rientrano o meno al di sotto della soglia di esenzione di **50 tonnellate annue**. La prima dichiarazione CBAM annuale dovrà essere trasmessa entro il **30 settembre 2027**, ma la raccolta delle informazioni necessarie dovrà iniziare già dal 2026.

CONCLUSIONI

Il passaggio alla fase definitiva del CBAM rappresenta un momento decisivo nella strategia europea di decarbonizzazione e nella gestione delle politiche commerciali. Per le imprese italiane che importano prodotti nei settori interessati, è essenziale avviare fin da ora tutte le attività di adeguamento normativo e organizzativo; una corretta pianificazione consentirà non solo di evitare rischi sanzionatori e blocchi doganali, ma anche di valorizzare la trasparenza ambientale come leva competitiva nelle relazioni internazionali e lungo la catena di fornitura.

CBAM – Final Phase 2026

A New Green levy at the EU border

Starting January 1st, 2026, the *Carbon Border Adjustment Mechanism* (CBAM) will enter into full force, becoming the European Union's new tool to make international trade more sustainable.

Its aim is straightforward: require importers to **pay for the carbon footprint** embedded in high-emission goods – aluminum, iron and steel, cement, fertilizers, electricity, and hydrogen (for specification refer to Annexes I and II) – so that EU firms, already subject to strict environmental standards, are not disadvantaged compared to foreign competitors.

CBAM introduces a kind of “**climate tariff**” at the EU border, linking the import price to the amount of CO₂ embedded in the goods. This measure – part of the EU's *Fit for 55* plan – is designed to prevent *carbon leakage* (the relocation of production to countries with weaker environmental rules) and encourage global decarbonization.

For some sectors, such as **fertilizers**, the impact will be significant: operators will need to report the emissions generate throughout the production chain and, from 2027, purchase CBAM certificates to offset them. This marks a historic shift, turning climate policy into trade policy and making sustainability a market-access requirement for the EU.

→ from January 1st, 2026, this mechanism officially enters its definitive phase, as established by Regulation (EU) 2023/956, which introduced CBAM as a **key pillar of European climate policy**.

Obligations for economic operators

With the start of the final phase, obligations for importers of CBAM-covered goods change considerably. As highlighted in the October 2025 notice by the Italian *Customs and Monopolies Agency* (ADM), **importers and indirect customs representatives** must:

- obtain the status of “authorized CBAM declarant” before carrying out any import operation;
- submit the application through the CBAM Registry, the EU's digital platform managed by the European Commission.

Temporary waiver for obtaining authorized CBAM declarant status: if importers and indirect customs representatives **submit their application** for authorized CBAM declarant status **by March 31st, 2026**, and **before importing** CBAM-covered goods, they may temporarily continue importing these goods even without the authorization. This transitional allowance applies until the authorization is granted and no later than September 30th, 2026.

To date, the amount of applications received is still limited, and operators are urged to act without delay.

Regulatory updates introduced by Regulation (EU) 2025/2083

Published on October 17th, 2025, the new **Regulation (EU) 2025/2083** is not a new instrument – it merely amends Regulation (EU) 2023/956.

Its purpose is to simplify the functioning of CBAM to support the transition to the final phase.

Key updates include:

- A “de minimis” exemption threshold: set at 50 tons per year for CBAM goods (iron, steel, aluminum, fertilizers, cement).

Importers who remain below this threshold are exempt from registration and certificate-submission obligations – substantially reducing administrative burden for smaller businesses;

The European Commission will **update this threshold annually** to ensure that at least **99%** of import-related emissions are covered.

- Expanded definition of “importer” – it now also includes operators using simplified customs procedures.

Updated deadlines

Several operational deadlines have been postponed:

- The **annual CBAM declaration** must be submitted by **September 30th** of the year following the imports (first deadline: September 30th, 2027);
- The **purchase of CBAM certificates** will begin in 2027 for emissions relating to 2026.

How to calculate the **cost of CBAM certificates**?

EU importers of goods covered by CBAM will register with national authorities where they can also buy CBAM certificates. The **price of the certificates** will be calculated depending on the **weekly average auction price of EU ETS allowances⁵** expressed in **€/ton of CO₂ emitted**.

Simple Formula

CBAM Certificate cost = Quantity × Embedded Emissions × Weekly EU ETS price

Example

A simple example using CN code 7307 11, which covers tube or pipe fittings of non-malleable cast iron.

Calculation

- Quantity imported: 100 tons
- Emissions per tonne: 2.3 tCO₂e (actual reported data from supplier)
- EU ETS price: €80 per ton CO₂e (weekly average)

CBAM certificate cost = $100 \times 2.3 \times 80 = €18,400$

This is the estimated cost the importer would face in the definitive (payment) phase (starting January 1, 2026) for this shipment.

Additionally, the requirement to maintain certificates in account is reduced from **80%** to **50%** of quarterly emissions, providing greater financial flexibility.

Other changes

- Introduction of a **register of accredited verifiers**;

⁵ EU ETS allowances are emission permits under the EU Emissions Trading System. Each allowance grants the right to emit one tonne of CO₂, and its price fluctuates according to the market.

- Authorized declarants may **delegate** the CBAM declaration to **third parties**;
- Clarifications on recognizing carbon prices already paid in third countries and on **rules for calculating embedded emissions**;
- **More proportionate penalties**, including reductions for minor infringements (e.g., exceeding the threshold by up to 10%).

Role of Italian authorities

In Italy, CBAM implementation and enforcement involve two main authorities:

- The *Ministry of the Environment and Energy Security* (MASE), designated as the national competent authority;
- The *Customs and Monopolies Agency* (ADM), responsible for customs controls.

EU customs authorities will therefore play a crucial role in ensuring that only operators holding CBAM authorization may proceed with imports. ADM has also encouraged businesses associations to actively support and inform their members.

Practical implications for businesses

For economic operators, the immediate priority is to submit the CBAM authorization request by the end of 2025, to avoid import disruptions in the new year.

Companies must also:

- Set up systems for collecting and tracing data on embedded emissions in imported goods;
- Verify whether they fall below the **50-ton/year** exemption threshold;
- Prepare for the first annual CBAM declaration, due **September 30th 2027**, and begin collecting the necessary data from 2026.

CONCLUSIONS

The transition to the CBAM final phase marks a decisive moment in the EU's decarbonization strategy and its approach to trade policy.

For Italian businesses importing products in the affected sectors, it is essential to initiate all regulatory and organizational adjustments now.

Proper planning will help avoid sanctions and customs delays, while positioning environmental transparency as a competitive advantage in international markets and across the supply chain.

ANNEX I

(<https://eur-lex.europa.eu/eli/reg/2023/956/oj/eng>)

List of goods and greenhouse gases

1. Cement

CN code	Greenhouse gas
2507 00 80 – Other kaolinic clays	Carbon dioxide
2523 10 00 – Cement clinkers	Carbon dioxide
2523 21 00 – White Portland cement, whether or not artificially coloured	Carbon dioxide
2523 29 00 – Other Portland cement	Carbon dioxide
2523 30 00 – Aluminous cement	Carbon dioxide
2523 90 00 – Other hydraulic cements	Carbon dioxide

2. Electricity

CN code	Greenhouse gas
2716 00 00 – Electrical energy	Carbon dioxide

3. Fertilisers

CN code	Greenhouse gas
2808 00 00 – Nitric acid; sulphonitric acids	Carbon dioxide and nitrous oxide
2814 – Ammonia, anhydrous or in aqueous solution	Carbon dioxide
2834 21 00 – Nitrates of potassium	Carbon dioxide and nitrous oxide
3102 – Mineral or chemical fertilisers, nitrogenous	Carbon dioxide and nitrous oxide
3105 – Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg Except: 3105 60 00 – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Carbon dioxide and nitrous oxide

4. Iron and steel

CN code	Greenhouse gas
72 – Iron and steel Except: 7202 2 – Ferro-silicon 7202 30 00 – Ferro-silico-manganese 7202 50 00 – Ferro-silico-chromium 7202 70 00 – Ferro-molybdenum 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 7202 91 00 – Ferro-titanium and ferro-silico-titanium 7202 92 00 – Ferro-vanadium 7202 93 00 – Ferro-niobium 7202 99 – Other: 7202 99 10 – Ferro-phosphorus	Carbon dioxide

7202 99 30 – Ferro-silico-magnesium 7202 99 80 – Other 7204 – Ferrous waste and scrap; remelting scrap ingots and steel	
2601 12 00 – Agglomerated iron ores and concentrates, other than roasted iron pyrites	Carbon dioxide
7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Carbon dioxide
7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Carbon dioxide
7303 00 – Tubes, pipes and hollow profiles, of cast iron	Carbon dioxide
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Carbon dioxide
7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Carbon dioxide
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Carbon dioxide
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Carbon dioxide
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Carbon dioxide
7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7311 00 – Containers for compressed or liquefied gas, of iron or steel	Carbon dioxide
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel	Carbon dioxide
7326 – Other articles of iron or steel	Carbon dioxide

5. Aluminum

CN code	Greenhouse gas
7601 – Unwrought aluminium	Carbon dioxide and perfluorocarbons
7603 – Aluminium powders and flakes	Carbon dioxide and perfluorocarbons
7604 – Aluminium bars, rods and profiles	Carbon dioxide and perfluorocarbons

7605 – Aluminium wire	Carbon dioxide and perfluorocarbons
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7608 – Aluminium tubes and pipes	Carbon dioxide and perfluorocarbons
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Carbon dioxide and perfluorocarbons
7610 – Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	Carbon dioxide and perfluorocarbons
7611 00 00 – Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide and perfluorocarbons
7612 – Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide and perfluorocarbons
7613 00 00 – Aluminium containers for compressed or liquefied gas	Carbon dioxide and perfluorocarbons
7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Carbon dioxide and perfluorocarbons
7616 – Other articles of aluminium	Carbon dioxide and perfluorocarbons

6. Chemicals

CN code	Greenhouse gas
2804 10 00 – Hydrogen	Carbon dioxide

ANNEX II

(<https://eur-lex.europa.eu/eli/reg/2023/956/oj/eng>)

List of goods for which only direct emissions are to be taken into account, pursuant to Article 71(1)

1. Iron and steel

CN code	Greenhouse gas
72 – Iron and steel Except: 7202 2 – Ferro-silicon 7202 30 00 – Ferro-silico-manganese 7202 50 00 – Ferro-silico-chromium 7202 70 00 – Ferro-molybdenum 7202 80 00 – Ferro-tungsten and ferro-silico-tungsten 7202 91 00 – Ferro-titanium and ferro-silico-titanium 7202 92 00 – Ferro-vanadium 7202 93 00 – Ferro-niobium 7202 99 – Other: 7202 99 10 – Ferro-phosphorus 7202 99 30 – Ferro-silico-magnesium 7202 99 80 – Other 7204 – Ferrous waste and scrap; remelting scrap ingots and steel	Carbon dioxide
7301 – Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	Carbon dioxide
7302 – Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Carbon dioxide
7303 00 – Tubes, pipes and hollow profiles, of cast iron	Carbon dioxide
7304 – Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Carbon dioxide
7305 – Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Carbon dioxide
7306 – Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	Carbon dioxide
7307 – Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	Carbon dioxide
7308 – Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Carbon dioxide
7309 00 – Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide
7310 – Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide

7311 00 – Containers for compressed or liquefied gas, of iron or steel	Carbon dioxide
7318 – Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel	Carbon dioxide
7326 – Other articles of iron or steel	Carbon dioxide

2. Aluminum

CN code	Greenhouse gas
7601 – Unwrought aluminium	Carbon dioxide and perfluorocarbons
7603 – Aluminium powders and flakes	Carbon dioxide and perfluorocarbons
7604 – Aluminium bars, rods and profiles	Carbon dioxide and perfluorocarbons
7605 – Aluminium wire	Carbon dioxide and perfluorocarbons
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7608 – Aluminium tubes and pipes	Carbon dioxide and perfluorocarbons
7609 00 00 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Carbon dioxide and perfluorocarbons
7610 – Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	Carbon dioxide and perfluorocarbons
7611 00 00 – Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide and perfluorocarbons
7612 – Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Carbon dioxide and perfluorocarbons
7613 00 00 – Aluminium containers for compressed or liquefied gas	Carbon dioxide and perfluorocarbons
7614 – Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Carbon dioxide and perfluorocarbons
7616 – Other articles of aluminium	Carbon dioxide and perfluorocarbons

3. Chemicals

CN code	Greenhouse gas
2804 10 00 – Hydrogen	Carbon dioxide