



Brussels, 20 April 2023  
(OR. en, de, pt)

8342/23  
ADD 1

---

Interinstitutional File:  
2021/0214(COD)

---

CODEC 616  
ENV 370  
CLIMA 192  
UD 85  
FISC 63  
ECOFIN 334

#### 'A' ITEM NOTE

---

From: General Secretariat of the Council  
To: Council  
Subject: Draft REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a carbon border adjustment mechanism (**first reading**)  
- Adoption of the legislative act  
= Statements

---

#### Statement by the Commission

The Commission recalls that the final agreement reached by the co-legislators on the establishment of the carbon border adjustment mechanism (CBAM) has evolved significantly in terms of the human resources required for its implementation within the Commission, compared to the legislative financial statement which accompanied the original proposal (COM(2021) 564 final of 14.07.2021), which was based on a decentralised model of implementation.

The additional Commission human resources required by the final agreement endorsed by the co-legislators will not allow the Commission to respect the principle of stable staffing and will require additional resources, to be authorised by the European Parliament and the Council during the annual budget procedure along with the related budgetary appropriations.

Without any additional means, such as the external assigned revenue accruing from the ETS, the options to finance the necessary administrative costs (staff and IT) of CBAM cannot be easily found. Heading 7 European Public Administration of the multiannual financial framework 2021-2027 was built on the principle of stable staffing, and there is no margin to finance additional officials.

The margin in Heading 3 Natural resources and Environment may in principle accommodate IT-related expenditure, subject to its limits. The reduced availabilities under the heading will limit the capacity of the EU budget to finance new political priorities.

### **Statement by Germany**

Deutschland kann dem gefundenen Kompromiss zustimmen, um die internationalen Anstrengungen zum Klimaschutz zu beschleunigen und unsere Klimaziele bis zur Mitte des Jahrhunderts zu erreichen.

Um die Verlagerung von CO2-Emissionen (auch bei der Ausfuhr von CBAM-Produkten) zu begrenzen, sind geeignete Maßnahmen unerlässlich. In dieser Hinsicht ist die Bewertung der Handelsströme und der in den Exporten enthaltenen Emissionen durch die KOM für uns sehr wichtig. Wenn ein erhebliches Risiko der Verlagerung von CO2-Emissionen festgestellt wird, erwarten wir, dass die KOM einen Legislativvorschlag vorlegt, der dieses Risiko in einer Weise adressiert, die mit den WTO-Regeln vereinbar ist. Die KOM sollte bei ihrer Bewertung insbesondere prüfen, ob die bisher in der EU-ETS-Richtlinie festgelegten Maßnahmen ausreichen, um auf das Risiko der Verlagerung von CO2-Emissionen einzugehen.

Darüber hinaus möchten wir betonen, dass einer weiteren Ausweitung des CBAM-Bereichs eine gründliche Analyse vorausgehen muss, die die wirtschaftlichen Folgen berücksichtigt. Dies gilt insbesondere, wenn eine Ausweitung auf alle ETS-Sektoren in Betracht gezogen wird.

## **Statement by Portugal**

Portugal apoia os objetivos climáticos da UE em conformidade com a Lei do Clima e a finalidade prosseguida de alcançar impacto neutro no clima até 2050. O Mecanismo de Ajustamento Carbónico Fronteiriço, enquanto instrumento compatível com a OMC para fazer face ao risco de fuga de carbono causado por políticas climáticas assimétricas de países terceiros, é um elemento fundamental do pacote “fit for 55”.

Neste contexto, Portugal destaca e apoia o acordo alcançado na reunião do Comité de Representantes Permanentes II, de 20 de dezembro, em torno do texto de compromisso presente no documento ST 16060/22, de 14 de dezembro de 2022, recordando a respetiva Declaração aí apresentada.

Portugal regista o esforço encetado pelos colegisladores na revisão jurídica ao texto de compromisso, com o apoio da Comissão, na referência expressa introduzida ao artigo 349.º do TFUE na atual versão do presente Regulamento. Tal não prejudica o necessário reconhecimento, no âmbito do regulamento, de outras situações em que os encargos económicos possam ser desproporcionados e de todas as avaliações de impacto necessárias.

Por último, Portugal reitera o entendimento de que a Comissão assegurará que na apresentação dos relatórios previstos no artigo 30.º da referida proposta de Regulamento serão igualmente incluídos o impacto económico, social e territorial nas regiões ultraperiféricas, de acordo com o considerando 65 da atual versão do presente Regulamento.