



SWEDISH
ENVIRONMENTAL
PROTECTION
AGENCY

Getting started with calculations of actual emissions:

Tips for importers on how to help your supplier/producer¹.

- **Are my goods covered by CBAM?**

Look up the CN code, i.e. the product classification, of your imported goods. The CN code can be found in your customs declaration. Verify whether this code is covered by CBAM. You can access your import data in Tullverket's e-services.

Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex II, Section 1](#)

Guidance: [CBAM Self-assessment tool](#)

- **Aggregated goods category**

Use the CN code to identify which aggregated goods category your import belongs to, and which greenhouse gas emissions that must be monitored.

Guidance and legal framework: [Implementing regulation \(EU\) 2023/1773, Annex II, Section 2](#)

- Inform your supplier about the CN code that is used for your import to the EU, and clarify that specific rules for emissions calculations apply to the different types of goods, depending on the aggregated goods category.

- **Mapping the system boundaries for the production**

Ask your supplier/producer to map the system boundaries of the production based on the type of goods produced. The installation operator will need to identify the fuels, materials, inputs, and precursors, entering the production process as well as the outputs and residues that result from the production. If helpful, the CN codes may be used. You may refer your supplier to the section about sector-specific rules, e.g. iron and steel, or cement, in the guidance document for installation operators.

Guidance: Relevant parts of e.g. section 5 or 7 in [Guidance document on CBAM implementation for installation operators outside the EU](#).

¹ Disclaimer: this is a general guide and not a complete checklist or recommendation. More sector-specific requirements may apply, depending on the specific case. Complete rules and regulations can be found in the [CBAM regulation \(EU\) 2023/956](#) and [Implementing regulation \(EU\) 2023/1773](#). The importing declarant is responsible of ensuring the correctness of the report and the emissions data reported.

- **Relevant precursors.**

As part of mapping the system boundaries, the supplier/producer must determine whether their input materials qualify as relevant precursors, that is input materials that are CBAM goods themselves.

For each type of good, the relevant precursors for which emissions must be calculated are listed in the legal framework. If an input product or material is considered a precursor according to the CBAM rules, then the embedded emissions of the precursor's production process must be included.

Note that precursors themselves may have precursors – if so, the process of mapping the embedded emissions has to continue backwards throughout the production process. Note that precursors may come from sub-contractors.

Precursors may also originate from the EU and if so, their embedded emissions must be included in the calculation of the embedded emissions of the final product. In the definitive phase of CBAM (from 2026 and onwards), it will be possible to deduct a CO₂ price already paid in the country where the CBAM product is produced. A producer outside the EU must inform the importer about any potential CO₂ prices that have already been paid in the country of origin. If input goods are *not* considered to be precursors, their embedded emissions do not have to be included in the calculations.

Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex II, Section 3](#)

Guidance: Relevant parts of section 5 and 7 in [Guidance document on CBAM implementation for installation operators outside the EU](#).

- Emissions from precursors or final goods may be calculated based on default values if their emissions represent less than 20 % of the total emissions from a complex good, according to an exemption in the CBAM rules.

Legal framework: [Implementing regulation \(EU\) 2023/1773, Article 5](#).

Guidance: [European Commission's Questions and Answers](#)

- **One or several production processes.**

The supplier/producer must determine whether there is one or several production processes within the system boundaries and also identify the production routes that are used.

Guidance: Section 6.3 in [Guidance document on CBAM implementation for installation operators outside the EU](#).

Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex III, Section 4](#).

- **Electricity consumption (indirect emissions).**
When mapping of the production process(es), the electricity consumption must be included. Potential heat- or material recycling must also be disclosed.
- **Methods for calculating direct emissions.**
One or several of the methods approved within CBAM shall be used to calculate the direct embedded emissions from fuels and materials that are used in the production. The approved methods are the mass balance method, the standard method for process emissions or combustion emissions, the measurement-based methods, or alternative approved methods. It is possible to combine these methods.
Guidance: Section 6.5 in [Guidance document on CBAM implementation for installation operators outside the EU](#).
Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex III, Section B.3](#)
- **Determining the emission factor for electricity and calculating indirect emissions.**
The supplier/producer must monitor the amount of electricity that is used in the production. The electricity consumption is then multiplied by an emission factor. If the installation purchases electricity from the grid, an average emission factor for the country of origin is used. The European Commission provides these emission factors in the CBAM Transitional Registry. Alternatively, if the installation produces its own electricity or has a power purchase agreement where the electricity flows through a direct technical link from another installation, an actual emission factor must be calculated.
Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex III, Section D.4](#)
Guidance: Section 6.6 in [Guidance document on CBAM implementation for installation operators outside the EU](#).
- **Several sources of electricity.**
If the installation uses electricity from various sources (e.g. both from the grid and from its own production), an actual weighted emission factor must be calculated to determine the indirect emissions.
Guidance: Section 6.7.3. in [Guidance document on CBAM implementation for installation operators outside the EU](#).
- **Production routes and production processes.**
The supplier/producer must provide information to the importer regarding the production routes and processes.
Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex II, Section 3](#)

Guidance: Relevant parts of section 5 in [Guidance document on CBAM implementation for installation operators outside the EU](#)

- **Sector-specific parameters.**

The supplier/producer must also provide information on sector-specific parameters. The relevant parameters that need to be examined vary across CBAM sectors.

Legal framework: [Implementing regulation \(EU\) 2023/1773, Annex IV, Section 2.](#)

Guidance: Relevant parts of section 5 in [Guidance document on CBAM implementation for installation operators outside the EU.](#)

- **Information about the installation of production.**

The importer needs information about the installation, including the company name, address, and geographical location (UN/LOCODE) in order to complete the CBAM report.

- **Communication template.**

The communication template is a voluntary tool that may be used to facilitate the transmission of data between the supplier/producer and the importer. The communication template, as well as pre-filled examples for different sectors and training material, can be found at the European Commission's website: [Carbon Border Adjustment Mechanism - European Commission](#)

Guidance: [CBAM Communication Template](#)