

CBAM readiness checklist for Indian exporters

Tick each box as you go. Reviewed 2026-10-18.

1. Check scope

- ☐ List every product you export to the EU, directly or through traders.
- ☐ Find the 8-digit EU CN code for each product (EU TARIC database).
- ☐ Check each code against the CBAM list (Annex I, Regulation (EU) 2023/956).
- ☐ Note whether your products could fall under the proposed downstream extension (about 180 steel- and aluminium-intensive products, proposed to apply from 1 January 2028).

2. Talk to your EU buyers

- ☐ Ask what data they need, in what format and by when.
- ☐ Confirm who the importer of record and authorised CBAM declarant is.
- ☐ Ask whether they plan to use default values or your verified actual data.

3. Collect data for each installation

- ☐ Production quantity per product, per reporting period.
- ☐ Fuel purchase and consumption records, with invoices.
- ☐ Electricity bills and meter readings (counted for cement and fertilisers; keep for all).
- ☐ Raw-material purchases and precursor data (for example scrap, pig iron, alumina).
- ☐ Production route used (for example blast furnace, electric arc, induction).
- ☐ Heating or cooling bought from outside the installation.

4. Calculate and keep evidence

- ☐ Calculate embedded emissions per 8-digit CN code using the Commission's methodology.
- ☐ Use the same reporting period across production, fuel and electricity data.
- ☐ Link every figure to a source document so each number can be checked.

5. Plan verification

- ☐ Identify an independent verifier accredited by an EU or EEA national accreditation body.
- ☐ Remember verification is done per installation and is needed to use actual values instead of defaults.
- ☐ Operators started monitoring in January 2026; verifiers' first reports are due from January 2027.

6. Know the dates and costs

- ☐ 1 January 2026: definitive period began.
- ☐ 1 February 2027: CBAM certificate sales start.
- ☐ 30 September 2027: first CBAM declaration due (covers 2026 imports).
- ☐ Default values carry a mark-up: 10% in 2026, 20% in 2027, 30% from 2028 (1% for fertilisers).

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Sources: European Commission CBAM pages (taxation-customs.ec.europa.eu), Regulation (EU) 2023/956 and (EU) 2025/2083, Commission CBAM Q&A. Regulatory details change; this is general information, not legal advice.