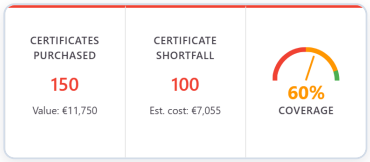
INTEGRIN COMPLIANCE PLATFORM

Integrin EU CBAM

The EU Carbon Border Adjustment Mechanism, from customs declaration to certificates

Integrin calculates the CBAM cost of every import from its customs declaration, through to the certificates it needs.

CBAM puts a carbon price on imports of cement, iron and steel, aluminium, fertilisers, hydrogen and electricity, in line with the price EU producers pay under the EU Emissions Trading System. Under Regulation (EU) 2023/956, as amended by Regulation (EU) 2025/2083, its definitive period began on 1 January 2026. Each year an importer declares the embedded emissions of the goods it imported, then buys CBAM certificates and surrenders them for the emissions that are chargeable.



Certificates bought against the certificates the year's imports will need.

50 tonnes a year

An importer at or below 50 tonnes of CBAM goods in a calendar year is exempt. The threshold does not apply to electricity or hydrogen.

1 February 2027

CBAM certificates go on sale

30 September 2027

First annual declaration and surrender of certificates, for 2026 imports

THE CBAM WORK IN INTEGRIN

Customs declarations → Embedded emissions → Free allocation → Certificate price → Liabilities → Certificates bought → Cost modelling

Customs declarations

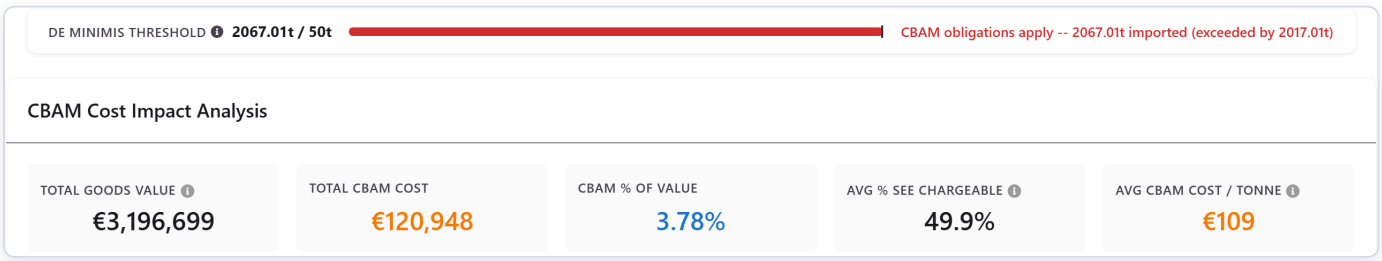
> Above the threshold, only an authorised CBAM declarant may import CBAM goods, and the annual declaration reports the quantity of each kind of goods imported and its embedded emissions.

Declarations can be imported directly from PDFs or spreadsheets, or sent from other systems through an API. Integrin calculates the CBAM cost of each goods item on the declaration from its CN code, country of origin, weight and the installation that produced the goods.

Actual or default emissions

> Embedded emissions are either the installation's actual emissions, checked by an accredited verifier, or the Commission's default values, which for most goods include a mark-up that rises each year to 2028.

An installation's verified emissions are recorded once, by CN code and country of origin, with the dates they cover. Goods from that installation are costed with its verified emissions, and all other goods with the default values in force on the date of import. Each goods item on the declaration shows which values were used.



The CBAM dashboard for the year: CBAM goods imported against the 50-tonne threshold, and the CBAM cost against the value of the goods.

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Free allocation

> The certificates due are reduced for the free allocation EU producers still receive under the EU ETS, which is being phased out.

Integrin makes the free allocation deduction from the published benchmarks and the year's phase-out factor.

Certificate prices

> The certificate price follows the EU ETS auction price: for 2026 the average of each quarter, and from 2027 the average of each week.

Integrin holds the price for each period and prices each declaration at the price for its date. When a price is corrected, the declarations already priced at it are recalculated, with a preview of the change first.

Liabilities and certificates

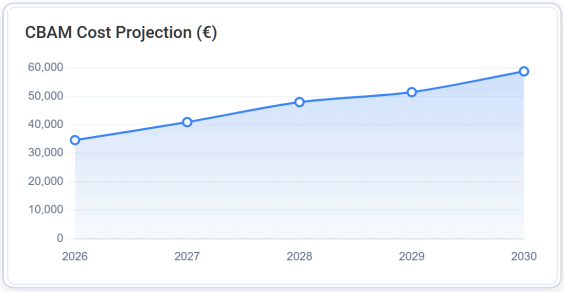
> Certificates are bought on the common central platform and surrendered each year against the chargeable emissions declared.

Finalising a declaration posts its CBAM cost to the liabilities ledger, and certificates bought are recorded against it. The year's goods items export to Excel, grouped by CN code, country of origin and installation, with a reconciliation of every goods item imported to the goods items charged.

Cost modelling

> Under the schedule in force, free allocation falls each year until it ends in 2034, so the CBAM cost of the same goods rises year on year.

Cost modelling prices any CN code, weight and country of origin for each of the next five years: the cost and the certificates needed, with the trend drawn as a chart. A country comparison ranks the countries with published default values for the code, and a spreadsheet of CN codes, weights and countries of origin can be priced in one go.



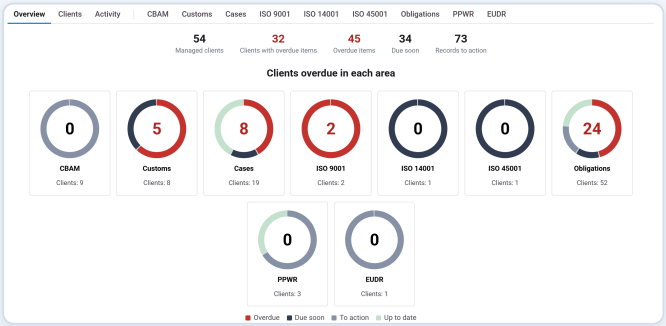
	2026	2027	2028	2029	2030
Cost (€)	€34,613.50	€40,950.08	€47,988.44	€51,497.33	€58,795.83
Certificates	421	498	583	626	715

Cost modelling for 250 tonnes of steel screws from China: the cost and certificates each year to 2030.

CBAM is part of the Integrin platform

Integrin also covers UK CBAM, Irish customs, ISO 9001, 14001 and 45001, PPWR, EUDR, and cases and obligations. The CBAM duties can be held in the obligations register with an owner and a review date. Integrin has a published API for integration with other systems.

It's built for companies running their own compliance, and for brokers and consultancies managing it for their clients. A consultancy works across all its clients with one login, each client in its own workspace, under the firm's own name and branding.



The Compliance Overview: overdue and due items in every compliance area.

See it working. For a demonstration in the platform, book a meeting or contact us at info@integringlobal.com.