

# CBAM od tranzicije do pune primene

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*Panel: "NOVI ZAHTEVI EU VEZANO ZA ZELENU TRANZICIJU,"  
30.05.2023. - Privredna komora Vojvodine*

# Jedan od "alata,,

- Zeleni dogovor EU (European Green Deal) - Sporazum iz Pariza uz UNFCCC:
  - **Cilj:** Karbonski neutralan (i klimatski otporan) Evropski kontinent do 2050.
  - **Postizanje cilja:** dekarbonizacija energetskeg sektora; renoviranje zgrada i objekata; industrijski inovativni i zeleni razvoj; e-mobility (0 emisija iz novih automobila do 2035.)
  - **Istovremeno:** smanjenje emisija metana (poljoprivreda, energetika, otpad); cirkularna ekonomija; suštinske promene u poljoprivrednoj proizvodnji (smanjenje korišćenja pesticida i nutrijenata, veštačkih đubriva, smanjenje generisanja otpada; promene navika potrošača i oznaka na proizvodima radi lakšeg odlučivanja..)

Pomoć kompanijama u očekivanoj transformaciji (i u sektorima: energetika, transport, građevinarstvo) ka vodećim koje proizvode i koriste materijale, proizvode i tehnologije sa niskim emisijama



# Fit for 55

- Reforma i proširenje EU ETS (zgradarstvo, drumski saobraćaj)
- RES i EE Directives
- CO2 standardi za vozila (cars and vans)
- Regulation on Land Use, Forestry and Agriculture (LULUCF)
- Energy Taxation Directive
- CBAM - Regulation (EU) 2023/956 of the EP and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism
- <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L.2023.130.01.0052.01.ENG&toc=OJ%3AL%3A2023%3A130%3ATOC>
- Usvojen 10. 05. 2023, stupio na snagu 17. 05. 2023, dok će primena započeti 01. 10. 2023.



# CBAM – cilj, svrha i rokovi

- Da se ubrza put dekarbonizacije industrije, smanjujući i eliminišući istovremeno rizike tzv. carbon leakage što se sada postiže dodelom "free allowances", u okviru EU ETS
- EU ETS free allowances 2034. biće 0, smanjujući ih od 2026. – paralelno uvođenje CBAM
- **CBAM i EU ETS** – usaglašeni mehanizmi smanjenja emisija GHG
- EU ETS primena na postrojenja, a CBAM na proizvode
- **Rokovi:**
  - 01.10.2023 – 31.12.2025: Tranzicioni period obavezujuće "izveštavanje"
  - 31.01.2024: Rok za podnošenje prvog CBAM Izveštaja (za Q4 2023)
  - 01.01.2026: Početak pune primene
  - 31.01.2026: Rok za podnošenje poslednjeg CBAM Izveštaja (za Q4 2025)
  - 31.05.2027: Rok za podnošenje prve CBAM Deklaracije (za 2026)
  - Tokom 2025. revizija – dopuna sektora



# Faze i obaveze

## (1) Tranzicioni period:

➤ Uvoznik ima obavezu podnošenja CBAM izveštaja koji sadrži podatke o uveženom proizvodu i njihovim količinama, proračun direktnih i indirektnih emisija po proizvodu (tCO<sub>2</sub>e), kao i iznose plaćenih ugljeničnih taksi, u slučaju kada postoje, u zemlji iz koje se uvozi i to za tromesečni period.

## (2) Period pune CBAM primene:

- Uvoznik posredstvom nacionalnog entiteta kupuje na berzi CBAM sertifikate. Cena sertifikata određivaće se na nedeljnom nivou u zavisnosti od cene EU ETS jedinica. Trenutna cena je app. 80 EUR
- Do 31. 05. svake godine uvoznik mora da zna "količinu uveženih proizvoda" i "prateće emisije" i da kupi odgovarajući broj sertifikata
- Za ograničenu grupu proizvoda gvožđa i čelika, određene proizvode od aluminiјuma i za vodonik, CBAM sertifikati u ovoj fazi će pokrivati samo direktne emisije. Očekivano je da s vremenom i indirektne emisije biti uključene.
- Kada postoji verifikovana potvrda o plaćanju ugljenične takse u zemlji proizvođača, broj kupljenih sertifikata na EU tržištu se smanjuje.



# Sektori, proizvodi, proračuni i izuzeci

- Annex I – Određuje sektore, proizvode/dobra i GHG emisije za svaki od proizvoda
- Annex II – Lista dobara za koje se računaju samo direktne emisije
- Annex III - Listu zemalja i teritorija na koje se Regulativa ne primenjuje (Island, Lihtenštajn, Norveška i Švajcarska)
- Annex IV – Method proračuna emisija u proizvodima
- Detalji će biti razrađeni u implementacionoj legislativi

➤ Direktne emisije su one koje se desavaju tokom i kao posledica procesa proizvodnje, određenog proizvoda.

➤ Indirektna emisije su one koje nastaju pri proizvodnji energije koja se koristi u procesu industrijske proizvodnje.



# ANNEX I

## Cement

CN	GHG
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

## Electricity

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



# ANNEX I

## Fertilizers

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





# ANNEX I

## Iron and steel (1)

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



# ANNEX I

## Iron and steel (2)

CN code	Greenhouse gas
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



# ANNEX I

## Iron and steel (3)

CN code	Greenhouse gas
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



# ANNEX I

## Iron and steel (4)

CN code	Greenhouse gas
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

## Aluminium

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



# ANNEX I

## Aluminium

CN code	Greenhouse gas
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



# ANNEX I

## Aluminium

CN code	Greenhouse gas
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

## Chemicals

CN code	Greenhouse gas
2804 10 00 – Hydrogen	Carbon dioxide



# Annex II

## 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



# Annex II

## Iron and steel

CN code	Greenhouse gas
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





# Annex II

## Iron and steel

CN code	Greenhouse gas
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



# Annex II

## Iron and steel

CN code	Greenhouse gas
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



# Annex II

## Iron and steel

CN code	Greenhouse gas
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

## Aluminium

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



# Annex II

## Aluminium

CN code	Greenhouse gas
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



# Annex II

## Aluminium

CN code	Greenhouse gas
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 300litres , 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

## Aluminium

CN code	Greenhouse gas
2804 10 00 – Hydrogen	Carbon dioxide



# Revizija CBAM Regulation

- Evropski parlament - od 2026. biće uključena plastika i hemikalije, a od 2030. i svi sektori obuhvaćeni EU ETS
- Annex I Directive 2003/87/EC – **Uredba o vrstama aktivnosti i GHG** ("Službeni glasnik RS", broj 13 od 4. 02. 2022.)
- Obaveze i prema Zakono o klimatskim promenama
- Moguć veći broj delatnosti i gasova, u skladu sa izmenama EU ETS u budućnosti
- Nakon Tranzicionog perioda, počinje primena sistema kazni i to u slučaju kada: nije predat potreban broj sertifikata, ili uopšte nije, kao i u slučaju uvoza proizvoda za koje nisu ispunjene druge CBAM obaveze uključujući one koje se odnose na izveštavanje tokom tranzicionog perioda



# Izuzeci

- Moguće je zatražiti izuzeci iz CBAM-a
- Zahtev za izuzecom - isključivo država i to za slučaje kada važi:
  - (a) EU ETS se primenjuje u zemlji koja zahteva izuzeci ili postoji potpisan ugovor o povezivanju nacionalnog i EU ETS;
  - (b) Cena ugljenične takse u zemlji koja traži izuzeci identična je onoj u EU ETS.
- Dodatno, izuzeci je moguće - tržišta električne energije integrisana i EK je potvrdila da važi:
  - (a) Postoji ugovor kojim se zemlja koja traži izuzeci obavezala na primenu EU zakonodavstva u oblasti električne energije, uključujući obnovljive izvore energije, kao i drugih oblasti u sektoru energetike, životne sredine i konkurencije;
  - (b) Nacionalno zakonodavstvo prenosi odredbe zakonodavstva EU u oblasti tržišta energije, uključujući obnovljive izvore energije i spajanje tržišta energije;
  - (c) Zemlja koja traži izuzeci je dostavila EK plan postizanja ciljeva iz (d) i (e);
  - (d) Klimatske neutralnosti do 2050, a srednjo- i dugo-ročnu strategiju niskougljeničnog razvoja usklađenu sa ciljem karbonske neutralnosti UNFCCC-u i obezbedila je potrebni zakonodavni okvir;
  - (e) Zemlja potvrđuje postizanje (c) i (d) i usklađivanje nacionalnog sa zakonodavstvom EU u oblasti klimatskih promena, pri čemu sistem ekvivalentan EU ETS za proizvodnju električne energije mora biti operativan do 1.01.2030.;
  - (f) Postoji sistem koji će sprečiti uvoz energije u EU iz zemlje koja nije EU ukoliko ne ispunjava (a) - (e).
- Izuzeci ne mora biti obezbeđeno, ukoliko EK utvrdi da se ne sprovodi neka od obaveza



- ✓ U slučaju postojanja nacionalnog sistema ETS ekvivalentnog EU ETS-u prikupljena sredstva ostaju u nacionalnom budžetu i mogu biti opredeljena za dekarbonizaciju industrije

Bez nacionalnog sistema sredstva odlaze za dekarbonizaciju EU industrije



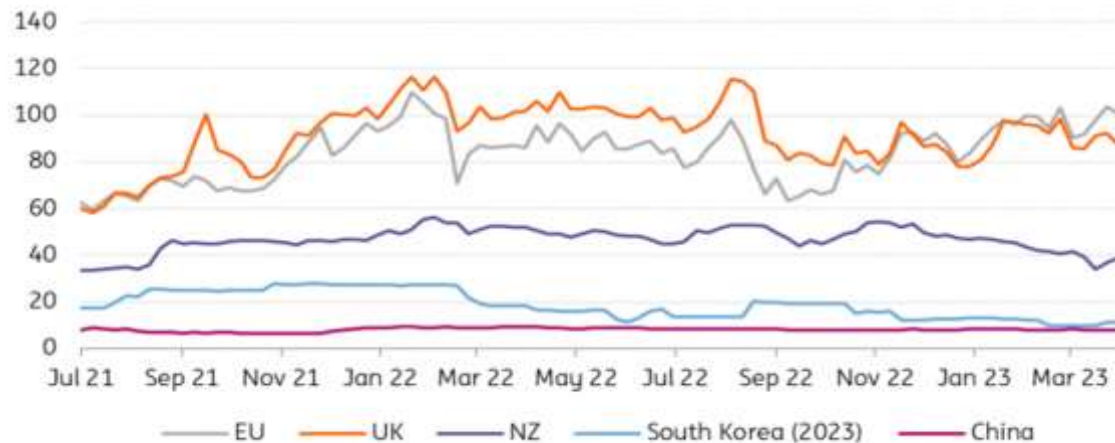
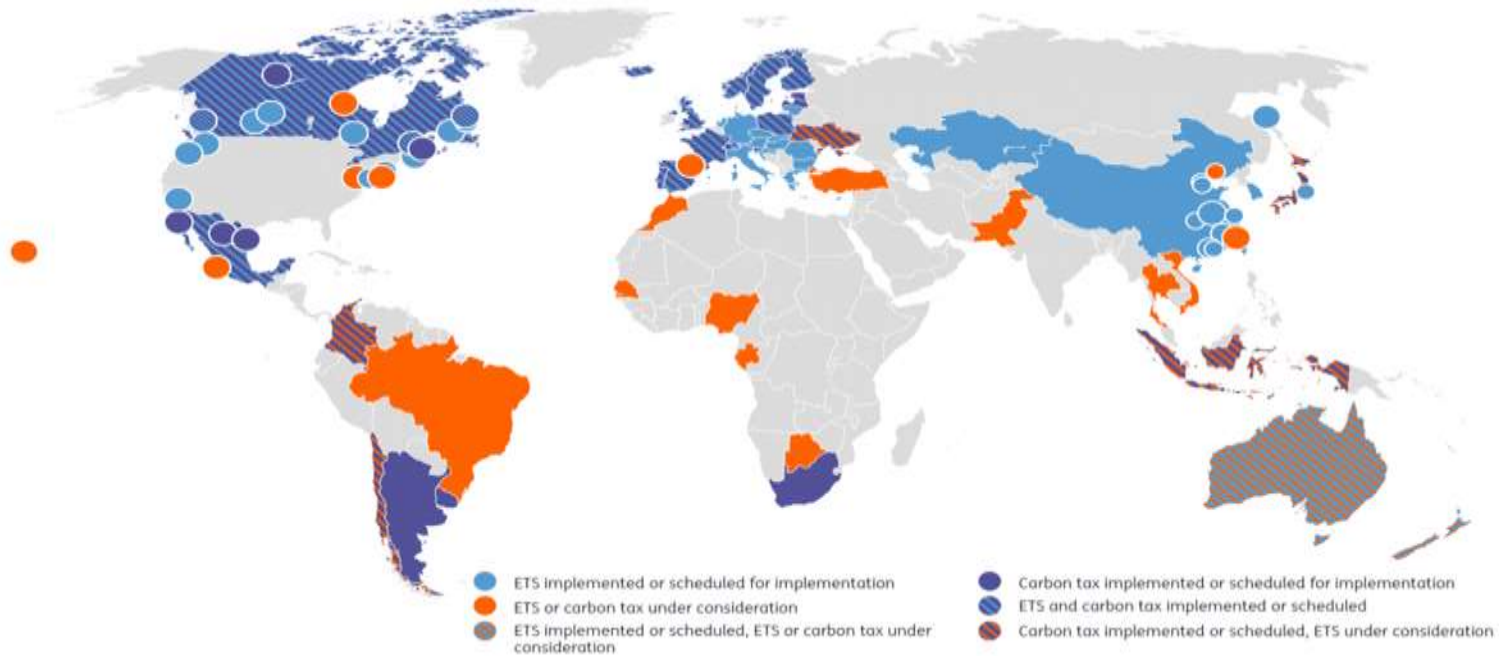


# Uticaj CBAM

- **EU uvoznik uvozi u novembru 2023 aluminijum iz zemlje koja nije u EU**
  - Do 31.01.2024. podnosi CBAM izveštaj EK, navodeći ukupnu količinu GHG koja je emitovana iz uvežene količine aluminijuma u poslednjem tromesečju. Za sada samo emisije koje se oslobađaju u proizvodnji aluminijuma (direktne emisije).
  - Ukoliko se podaci potrebni za proračun emisija ne mogu dobiti od proizvođača, uv oznik koristi tzv default vrednosti, što može dovesti do većih od stvarnih emisija
  - S obzirom da se od 2026. obezbeđuju sertifikati jedan CBAM sertifikat za svaku tonu prijavljenih direktnih emisija, to će za posledicu imati neopravdane troškove
- Troškovi uvoza aluminijumskih proizvoda iz Kine u EU mogli bi porasti za oko 17% kao rezultat CBAM-a.
  - Kina ima domaće tržište ETS-a, ali pokriva samo proizvodnju električne energije. Ukoliko bi bio proširen i ekvivalentan EU ETS, uticaj bi bio značajno smanjen ili eliminisan.



# Oko 40 država i 20 gradova, regiona, oblasti ima neku vrstu ugljenične takse



# Uticaaj u Srbiji

- ✓ Na osnovu podataka o uvozu u EU iz 2019:
  - Čelik i gvožđe: 1. Rusija, 2. Turska, 3. Ukraina, 4. Kina, 6. India, 7. Brazil, 9. Srbija
  - El. energija: 1. Rusija, 2. Srbija, 3. Ukrajina, 4. Bosna i Herzegovina, 5. Severna Makedonia, 6. Albania.
  - Cement, Veštačka đubriva, Aluminijum: nije među najpogođenijim
- ✓ Analiza WB – nema značajnog smanjenja GDP
- ✓ Uticaj na regionalnom ili nivou lokalnih samouprava? – ZNAČAJAN
- ✓ Just Transition – ključni aspekt i za CBAM sektore



2023. prilika za povećanje konkurentnosti

Bez hitne akcije 2026 je PROPUŠTENA prilika

**ZAHVALJUJEMO NA PAŽNJI!**

