

CBAM CHECKLIST.

DELLSCHE
BUSINESS CONSULTANCY.

If you are unsure whether CBAM affects your operations, this checklist will help point you in the right direction.*

MATERIALS YOU USE

	YOUR NOTES
Do you use steel, aluminium, cement, fertilisers, electricity or hydrogen?	
Do you know which country these materials originally come from	
Could these sit within your wider supply chain even if you do not import directly	

SUPPLIER EMISSIONS DATA

	YOUR NOTES
Can suppliers provide verified carbon figures?	
Do they have documentation or certificates to support the numbers?	
If they cannot provide data, do you know which default values would apply?	

INTERNAL RECORDS

YOUR NOTES

Do you currently track materials and their sources?

Could you put simple documentation in place?

Have you logged which suppliers can and cannot provide emissions information?

UNDERSTANDING 2026 REQUIREMENTS

YOUR NOTES

Do you know that CBAM certificates will be required from 2026?

Do you understand that costs link to material carbon footprint?

Will any of your suppliers be affected?

SUPPLY CHAIN REVIEW

YOUR NOTES

Do alternative lower carbon or recycled suppliers exist?

Could switching suppliers protect long term costs?

Are clients beginning to ask about environmental performance?

SIMPLICITY AND NEXT STEPS

YOUR NOTES

What small actions can you complete now?

Do you need to contact any suppliers?

Do you need a simple tracker or spreadsheet to stay organised?

Category	Description	Link
EU CBAM Overview	Main EU page explaining CBAM, purpose and scope	https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en
CBAM Goods List	Full legal document including Annex I list of CBAM-covered goods	https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023R0956
UK Government Guidance	UK policies on carbon leakage and trade impacts	https://www.gov.uk/government/collections/carbon-leakage-policy-frameworks
EU Reporting Guidance	Official guide to CBAM reporting for operators	https://ec.europa.eu/clima/system/files/2023-08/guidance_cbam_reporting_en.pdf
Default Emission Values	EU technical paper outlining default emissions	https://taxation-customs.ec.europa.eu/system/files/2023-10/cbam_default_values.pdf
2026 Transitional Requirements	What changes in 2026 and how CBAM certificates will work	https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/transitional-period_en
CBAM Certificates Explained	Overview of CBAM certificate buying and pricing	https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-certificates_en
Tata Steel Sustainability	Example of industry carbon reporting	https://www.tatasteel-europe.com/sustainability
ArcelorMittal Climate Action	Climate action and emission reporting examples	https://corporate.arcelormittal.com/climate-action
ResponsibleSteel Suppliers	Sustainable steel producer directory	https://www.responsiblesteel.org
Aluminium Stewardship Initiative	Certified low carbon aluminium suppliers	https://aluminium-stewardship.org/certified-members

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