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Carbon Border Adjustment Mechanism – downstream extension, additional anti-circumvention measures and rules for the electricity sector

Fields marked with * are mandatory.

Introduction

The EU's Carbon Border Adjustment Mechanism (CBAM) is the EU's tool to put a fair price on the carbon emitted during the production of carbon intensive goods that enter the EU, and to encourage cleaner industrial production in non-EU countries. It aims to prevent carbon leakage, which occurs if, for reasons of costs related to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions.

CBAM targets the embedded carbon emissions of products imported into the EU in specific sectors that are within the scope of the EU Emissions Trading System (ETS) and the most at risk of carbon leakage. These are: cement, iron and steel, aluminium, fertilisers, hydrogen and electricity. The instrument ensures that imports of these goods face a carbon cost, mirroring the carbon price paid by domestic producers of the same goods under the EU ETS. This helps safeguard the EU's climate objectives and contributes to lower global greenhouse gas emissions overall.

To help prevent carbon leakage, Art. 30 of the CBAM Regulation (Regulation (EU) 2023/956) sets out a possible extension of CBAM's scope to products downstream from goods currently in scope. The recently adopted Commission's Steel and Metals Action Plan (March 2025) further highlights these aspects.

Firstly, carbon leakage in CBAM-covered goods could shift further **downstream** in the value chain, i.e., to goods that use CBAM-covered goods as inputs. This could arise if companies downstream to CBAM goods that currently produce in the EU move their manufacturing and processing operations to non-EU countries with laxer climate policies or if end consumers purchase downstream products that are less expensive because of less stringent climate policies in the producing country. In addition, companies may try to avoid CBAM by making enough minor transformations to the CBAM basic goods outside the EU to not be subject to CBAM anymore, and then importing the slightly altered downstream products without having to pay the CBAM financial adjustment at the EU border.

Secondly, there is a risk of **circumvention** of CBAM arising from practices aiming to reduce the amount of financial liabilities associated with the embedded emissions. In addition to the practices highlighted above, there is also a risk of resource shuffling whereby goods produced in low-carbon production facilities in non-EU countries are redirected to European customers while high-carbon sales continue or even increase in non-EU markets, thereby undermining CBAM's environmental effectiveness and benefiting producers who can reallocate clean and less clean production between the EU market and non-EU markets.

In view of these considerations, in the Steel and Metals Action Plan the Commission committed to presenting a legislative proposal by the end of 2025, extending the scope of CBAM to certain steel and aluminium-intensive downstream products and including additional anti-circumvention measures. The selection of downstream products to be added to the CBAM scope would rely on analogous criteria to those that guided the initial scope of CBAM, namely the risk of carbon leakage which depends on the tradability and the carbon cost, the relevance of embedded emissions and the technical feasibility.

Furthermore, in light of the lessons learned in the transitional period, the rules for **electricity** have been identified as very difficult to implement due to the specific characteristics of electricity as a good. Currently, the default values applied are based on the emission factor of fossil electricity production. Alternatively, actual emissions can be reported. Yet, the conditions are very difficult to meet. This design might impede incentives for decarbonisation in non-EU countries and thereby reduce the effectiveness of CBAM.

This consultation aims at gathering the opinions of all stakeholders on these issues with a view to an amendment of the CBAM Regulation.

Definitions

- CBAM basic goods are goods covered by CBAM in six sectors: aluminium, cement, electricity, fertilisers, hydrogen, and iron & steel. They are listed in Annex I of the CBAM Regulation, Regulation (EU) 2023/956.
- Downstream goods are products further down the value chain from CBAM basic goods. In this survey, the CBAM good electricity is not considered an input for determining downstream goods.
- **Carbon leakage** occurs if, for reasons of costs related to climate policies, businesses in certain industry sectors or subsectors transfer production to other countries or imports from those countries replace equivalent products that are less intensive in terms of greenhouse gas emissions.
- Downstream carbon leakage could arise if companies downstream to CBAM goods that currently
 produce in the EU move their manufacturing and processing operations to non-EU countries with laxer
 climate policies or if end consumers purchase downstream products that are less expensive because of
 less stringent climate policies in the producing country.
- **Circumvention** is understood to arise from any practices for which there is insufficient due cause or economic justification, other than to effectively avoid, wholly or partially, the financial liabilities arising from CBAM, undermining the environmental integrity of the mechanism.
- **Resource shuffling** is the risk that goods produced in low-carbon production facilities in non-EU countries are redirected to EU customers while carbon-intensive production continues for other markets.

- **Importer** means either the person lodging a customs declaration for release for free circulation of goods in its own name and on its own behalf or, where the customs declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged (Article 2(15) CBAM Regulation).
- Customs representative means any person appointed by another person to carry out the acts and formalities required under the customs legislation in their dealings with customs authorities (Article 5(6) Union Customs Code).
- Transmission system operator (TSO) means a natural or legal person who is responsible for operating, ensuring the maintenance of and, if necessary, developing the transmission system in a given area and, where applicable, its interconnections with other systems, and for ensuring the long-term ability of the system to meet reasonable demands for the transmission of electricity (Art. 2(35) <u>Directive on internal market for electricity</u>).
- Capacity nomination means the notification of the use of long-term cross-zonal capacity by a physical transmission rights (PTRs) holder and its counterparty to the respective Transmission System Operators (TSOs) (Article 2(7) Commission Regulation (EU) 2016/1719).
- Power purchase agreement means a contract under which a person agrees to purchase electricity directly from an electricity producer (point 1(f) Annex IV CBAM Regulation).
- Physical network congestion means any network situation where forecasted or realised power flows
 violate the thermal limits of the elements of the grid and voltage stability or the angle stability limits of the
 power system (Article 2, point (18) Commission Regulation (EU) 2015/1222).

About you

Personal details

German

Greek

Hungarian

*1 Language of my contribution

Bulgarian
Croatian
Czech
Danish
Dutch
English
Estonian
Finnish
French

0	Irish
0	Italian
0	Latvian
0	Lithuanian
0	Maltese
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	Portuguese
	Romanian
	Slovak
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	Spanish
	Swedish
2 I a	m giving my contribution as
	Academic/research institution
	Business association
	Company/business
	Consumer organisation
	EU citizen
	Environmental organisation
	Non-EU citizen
	Non-governmental organisation (NGO)
0	Public authority
0	Trade union
0	Other
3 Fir	st name
	Denisa
4 Su	rname
ŀ	Klieštíková

*5 Email (this won't be published)

kliestikova@komora.cz		

*11 Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with rega	ard to the legal status or policy of
the entities mentioned. It is a harmonisation of often divergent lists and practices.	

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c good?			
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companies: import	ters or producers	s of downstream goods	
import CBAM dow	nstream goods i	n the following categories (HS codes)	
2811 - Other inorga	anic acids and ot	her inorganic oxygen compounds of non-meta	ls
2834 - Nitrites; nitra	ates		
2850 - Hydrides, ni	trides, azides, sil	licides and borides, whether or not chemically	
defined, other than	compounds which	ch are also carbides of heading 2849	
2853 - Phosphides	, whether or not o	chemically defined, excluding ferrophosphorus	3;
other inorganic con	npounds (includir	ng distilled or conductivity water and water of	
similar purity); liquid	d air (whether or	not rare gases have been removed);	
compressed air; an	nalgams, other th	nan amalgams of precious metals	
2902 - Cyclic hydro	ocarbons		
2904 - Sulphonated	d, nitrated or nitro	osated derivatives of hydrocarbons, whether o	r
not halogenated			
2905 - Acyclic alco	hols and their ha	logenated, sulphonated, nitrated or nitrosated	
derivatives			
2915 - Saturated a	cyclic monocarbo	oxylic acids and their anhydrides, halides,	
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Democratic

- 2917 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
- 2921 Amine-function compounds
- 2924 Carboxyamide-function compounds; amide-function compounds of carbonic acid
- 2926 Nitrile-function compounds
- 2933 Heterocyclic compounds with nitrogen hetero-atom(s) only
- 3006 Pharmaceutical goods specified in note 4 to this chapter
- 3602 Prepared explosives, other than propellent powders
- 3606 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter
- 3824 Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
- 3903 Polymers of styrene, in primary forms
- 3908 Polyamides in primary forms
- 3909 Amino-resins, phenolic resins and polyurethanes, in primary forms
- 3912 Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms
- 4009 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
- 4414 Wooden frames for paintings, photographs, mirrors or similar objects
- 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cabledrums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
- 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
- 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
- 4419 Tableware and kitchenware, of wood

- 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
- 4820 Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard 5402 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex
- 5407 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404
- 5501 Synthetic filament tow
- 5503 Synthetic staple fibres, not carded, combed or otherwise processed for spinning
- 5902 Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
- 6301 Blankets and travelling rugs
- 6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
- 6402 Other footwear with outer soles and uppers of rubber or plastics
- 6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
- 6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
- 6602 Walking sticks, seat-sticks, whips, riding-crops and the like
- 6603 Parts, trimmings and accessories of articles of heading 6601 or 6602
- 6808 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders

- 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced
- 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like
- 7115 Other articles of precious metal or of metal clad with precious metal
- 7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
- 7117 Imitation jewellery
- 7202 Ferro-alloys
- 7204 Ferrous waste and scrap; remelting scrap ingots of iron or steel
- 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
- 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
- 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
- 7315 Chain and parts thereof, of iron or steel
- 7316 Anchors, grapnels and parts thereof, of iron or steel
- 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
- 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
- 7320 Springs and leaves for springs, of iron or steel
- 7321 Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
- 7322 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel

- 7323 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
- 7324 Sanitary ware and parts thereof, of iron or steel
- 7325 Other cast articles of iron or steel
- 7415 Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of copper
- 7602 Aluminium waste and scrap
- 7615 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium
- 7616 Other articles of aluminium
- 8201 Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry
- 8202 Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
- 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metalcutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
- 8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
- 8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine-tools or water-jet cutting machines; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks
- 8207 Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading,

- drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools
- 8208 Knives and cutting blades, for machines or for mechanical appliances
- 8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
- 8211 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor
- 8212 Razors and razor blades (including razor blade blanks in strips)
- 8213 Scissors, tailors' shears and similar shears, and blades therefor
- 8214 Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)
- 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
- 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
- 8302 Base-metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base-metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal
- 8303 Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
- 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
- 8305 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
- 8306 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal

- 8307 Flexible tubing of base metal, with or without fittings
- 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
- 8309 Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
- 8310 Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
- 8311 Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
- 8401 Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
- 8402 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers
- 8403 Central heating boilers other than those of heading 8402
- 8404 Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units
- 8405 Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
- 8406 Steam turbines and other vapour turbines
- 8407 Spark-ignition reciprocating or rotary internal combustion piston engines
- 8408 Compression-ignition internal combustion piston engines (diesel or semidiesel engines)

- 8409 Parts suitable for use solely or principally with the engines of heading 8407 or 8408
- 8410 Hydraulic turbines, water wheels, and regulators therefor
- 8411 Turbojets, turbopropellers and other gas turbines
- 8412 Other engines and motors
- 8413 Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
- 8414 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters
- 8415 Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
- 8416 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
- 8417 Industrial or laboratory furnaces and ovens, including incinerators, nonelectric
- 8418 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415 8419 Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric
- 8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
- 8421 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases

- 8422 Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
- 8423 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds
- 8424 Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines
- 8425 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks 8426 Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
- 8427 Fork-lift trucks; other works trucks fitted with lifting or handling equipment 8428 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
- 8429 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers 8430 Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers
- 8431 Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
- 8432 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
- 8433 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437
- 8434 Milking machines and dairy machinery

- 8435 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
- 8436 Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
- 8437 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
- 8438 Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils
- 8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
- 8440 Bookbinding machinery, including book-sewing machines
- 8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
- 8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
- 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof 8444 Machines for extruding, drawing, texturing or cutting man-made textile materials
- 8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
- 8446 Weaving machines (looms)

- 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
- 8448 Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)
- 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats 8450 Household or laundry-type washing machines, including machines which both wash and dry
- 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- 8452 Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles
- 8453 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
- 8454 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
- 8455 Metal-rolling mills and rolls therefor
- 8456 Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines
- 8457 Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal

- 8458 Lathes (including turning centres) for removing metal
- 8459 Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
- 8460 Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
- 8461 Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included
- 8462 Machine tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above
- 8463 Other machine tools for working metal or cermets, without removing material
- 8464 Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
- 8465 Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
- 8466 Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand
- 8467 Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
- 8468 Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances

- 8471 Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included 8472 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)
- 8473 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472 8474 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
- 8475 Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
- 8476 Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines8477 Machinery for working rubber or plastics or for the manufacture of products
- from these materials, not specified or included elsewhere in this chapter
- 8478 Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
- 8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter
- 8480 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
- 8481 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
- 8482 Ball or roller bearings

- 8483 Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
- 8484 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
- 8485 Machines for additive manufacturing
- 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 11(C) to this chapter; parts and accessories
- 8487 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter
- 8501 Electric motors and generators (excluding generating sets)
- 8502 Electric generating sets and rotary converters
- 8503 Parts suitable for use solely or principally with the machines of heading 8501 or 8502
- 8504 Electrical transformers, static converters (for example, rectifiers) and inductors
- 8505 Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads
- 8506 Primary cells and primary batteries
- 8507 Electric accumulators, including separators therefor, whether or not rectangular (including square)
- 8508 Vacuum cleaners

- 8509 Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
- 8510 Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
- 8511 Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
- 8512 Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
- 8513 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
- 8514 Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss
- 8515 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
- 8516 Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
- 8517 Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528

- 8518 Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets
- 8519 Sound recording or sound reproducing apparatus
- 8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner
- 8522 Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521
- 8523 Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
- 8524 Flat panel display modules, whether or not incorporating touch-sensitive screens
- 8525 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders
- 8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
- 8527 Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
- 8528 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
- 8529 Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528
- 8530 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
- 8531 Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530

- 8532 Electrical capacitors, fixed, variable or adjustable (pre-set)
- 8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors
- 8534 Printed circuits
- 8535 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1000 V
- 8536 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction boxes), for a voltage not exceeding 1000 V; connectors for optical fibres, optical fibre bundles or cables
- 8537 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
- 8538 Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
- 8539 Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources 8540 Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)
- 8541 Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals
- 8542 Electronic integrated circuits
- 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter

- 8544 Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
- 8545 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes
- 8546 Electrical insulators of any material
- 8547 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material
- 8548 Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter
- 8601 Rail locomotives powered from an external source of electricity or by electric accumulators
- 8602 Other rail locomotives; locomotive tenders
- 8603 Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
- 8604 Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
- 8605 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
- 8606 Railway or tramway goods vans and wagons, not self-propelled
- 8607 Parts of railway or tramway locomotives or rolling stock
- 8608 Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

- 8609 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
- 8701 Tractors (other than tractors of heading 8709)
- 8702 Motor vehicles for the transport of ten or more persons, including the driver
- 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars
- 8704 Motor vehicles for the transport of goods
- 8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
- 8706 Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
- 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
- 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705
- 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
- 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
- 8712 Bicycles and other cycles (including delivery tricycles), not motorised
- 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
- 8714 Parts and accessories of vehicles of headings 8711 to 8713
- 8715 Baby carriages and parts thereof
- 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof
- 8801 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft
- 8802 Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 8806; spacecraft (including satellites) and suborbital and spacecraft launch vehicles

- 8805 Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles
- 8806 Unmanned aircraft
- 8807 Parts of goods of heading 8801, 8802 or 8806
- 8903 Yachts and other vessels for pleasure or sports; rowing boats and canoes
- 9001 Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
- 9002 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked
- 9003 Frames and mountings for spectacles, goggles or the like, and parts thereof
- 9004 Spectacles, goggles and the like, corrective, protective or other
- 9005 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
- 9006 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
- 9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
- 9011 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection
- 9012 Microscopes other than optical microscopes; diffraction apparatus
- 9013 Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter
- 9014 Direction finding compasses; other navigational instruments and appliances
- 9015 Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
- 9016 Balances of a sensitivity of 5 cg or better, with or without weights

- 9017 Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter
- 9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments
- 9019 Mechano-therapy appliances; massage apparatus; psychological aptitudetesting apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
- 9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
- 9022 Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
- 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
- 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
- 9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032

- 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes 9028 Gas, liquid or electricity supply or production meters, including calibrating meters therefor
- 9029 Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
- 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation
- 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors
- 9032 Automatic regulating or controlling instruments and apparatus
- 9101 Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal
- 9102 Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101
- 9103 Clocks with watch movements, excluding clocks of heading 9104
- 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
- 9105 Other clocks
- 9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
- 9107 Time switches, with clock or watch movement or with synchronous motor
- 9108 Watch movements, complete and assembled

- 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements
- 9111 Watch cases and parts thereof
- 9112 Clock cases and cases of a similar type for other goods of this chapter, and parts thereof
- 9113 Watch straps, watch bands and watch bracelets, and parts thereof
- 9114 Other clock or watch parts
- 9201 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
- 9202 Other string musical instruments (for example, guitars, violins, harps)
- 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
- 9206 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
- 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
- 9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
- 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
- 9302 Revolvers and pistols, other than those of heading 9303 or 9304
- 9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)

- 9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
- 9305 Parts and accessories of articles of headings 9301 to 9304
- 9306 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
- 9307 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
- 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
- 9402 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
- 9403 Other furniture and parts thereof
- 9404 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
- 9405 Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
- 9406 Prefabricated buildings
- 9503 Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds
- 9504 Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment

- 9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
- 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools
- 9507 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites
- 9508 Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres
- 9603 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)
- 9604 Hand sieves and hand riddles
- 9606 Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks
- 9607 Slide fasteners and parts thereof

inked, with or without boxes

9608 - Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 9609 - Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks 9610 - Slates and boards, with writing or drawing surfaces, whether or not framed 9611 - Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks 9612 - Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not

- 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
- 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
- 9615 Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
- 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
- 9617 Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners
- 9618 Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing

16 I import CBAM downstream goods in the following categories (Other, please specify CN codes, separated by ";")

- 17 I produce CBAM downstream goods in the following categories (NACE codes)
 - 13.20 Weaving of textiles
 - 13.96 Manufacture of other technical and industrial textiles
 - 15.20 Manufacture of footwear
 - 16.23 Manufacture of other builders' carpentry and joinery
 - 16.24 Manufacture of wooden containers
 - 16.28 Manufacture of other products of wood and articles of cork, straw and plaiting materials
 - 17.23 Manufacture of paper stationery
 - 18.12 Other printing
 - 20.11 Manufacture of industrial gases
 - 20.13 Manufacture of other inorganic basic chemicals
 - 20.14 Manufacture of other organic basic chemicals
 - 20.16 Manufacture of plastics in primary forms
 - 20.51 Manufacture of liquid biofuels

- 20.60 Manufacture of man-made fibres
- 21.10 Manufacture of basic pharmaceutical products
- 22.12 Manufacture of other rubber products
- 23.61 Manufacture of concrete products for construction purposes
- 23.63 Manufacture of ready-mixed concrete
- 23.64 Manufacture of mortars
- 23.65 Manufacture of fibre cement
- 23.66 Manufacture of other articles of concrete, cement and plaster
- 24.10 Manufacture of basic iron and steel and of ferro-alloys
- 24.51 Casting of iron
- 24.52 Casting of steel
- 24.53 Casting of light metals
- 24.54 Casting of other non-ferrous metals
- 25.11 Manufacture of metal structures and parts of structures
- 25.21 Manufacture of central heating radiators, steam generators and boilers
- 25.30 Manufacture of weapons and ammunition
- 25.40 Forging and shaping metal and powder metallurgy
- 25.62 Manufacture of locks and hinges
- 25.61 Manufacture of cutlery
- 25.63 Manufacture of tools
- 25.92 Manufacture of light metal packaging
- 25.93 Manufacture of wire products, chain and springs
- 25.99 Manufacture of other fabricated metal products n.e.c.
- 26.11 Manufacture of electronic components
- 26.12 Manufacture of loaded electronic boards
- 26.20 Manufacture of computers and peripheral equipment
- 26.30 Manufacture of communication equipment
- 26.40 Manufacture of consumer electronics
- 26.51 Manufacture of instruments and appliances for measuring, testing and navigation
- 26.52 Manufacture of watches and clocks

- 26.60 Manufacture of irradiation, electromedical and electrotherapeutic equipment
- 26.70 Manufacture of optical instruments, magnetic and optical media and photographic equipment
- 27.11 Manufacture of electric motors, generators and transformers
- 27.12 Manufacture of electricity distribution and control apparatus
- 27.20 Manufacture of batteries and accumulators
- 27.32 Manufacture of other electronic and electric wires and cables
- 27.33 Manufacture of wiring devices
- 27.40 Manufacture of lighting equipment
- 27.51 Manufacture of electric domestic appliances
- 27.52 Manufacture of non-electric domestic appliances
- 27.90 Manufacture of other electrical equipment
- 28.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
- 28.12 Manufacture of fluid power equipment
- 28.13 Manufacture of other pumps and compressors
- 28.14 Manufacture of other taps and valves
- 28.15 Manufacture of bearings, gears, gearing and driving elements
- 28.21 Manufacture of ovens, furnaces and permanent household heating equipment
- 28.22 Manufacture of lifting and handling equipment
- 28.23 Manufacture of office machinery and equipment, except computers and peripheral equipment
- 28.24 Manufacture of power-driven hand tools
- 28.25 Manufacture of non-domestic air conditioning equipment
- 28.29 Manufacture of other general-purpose machinery n.e.c.
- 28.30 Manufacture of agricultural and forestry machinery
- 28.41 Manufacture of metal forming machinery and machine tools for metal work
- 28.42 Manufacture of other machine tools
- 28.91 Manufacture of machinery for metallurgy
- 28.92 Manufacture of machinery for mining, quarrying and construction

- 28.93 Manufacture of machinery for food, beverage and tobacco processing
 28.94 Manufacture of machinery for textile, apparel and leather production
 28.95 Manufacture of machinery for paper and paperboard production
 28.96 Manufacture of plastics and rubber machinery
 28.99 Manufacture of other special-purpose machinery n.e.c.
 29.10 Manufacture of motor vehicles
 29.20 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers
 29.31 Manufacture of electrical and electronic equipment for motor vehicles
 29.32 Manufacture of other parts and accessories for motor vehicles
 30.11 Building of civilian ships and floating structures
 30.12 Building of pleasure and sporting boats
 - 30.20 Manufacture of railway locomotives and rolling stock
 30.31 Manufacture of civilian air and spacecraft and related machinery
 - 30.32 Manufacture of military air and spacecraft and related machinery
 - 30.91 Manufacture of motorcycles
 - 30.92 Manufacture of bicycles and invalid carriages
 - 30.99 Manufacture of other transport equipment n.e.c.
 - 31.00 Manufacture of furniture
 - 32.12 Manufacture of jewellery and related articles
 - 32.13 Manufacture of imitation jewellery and related articles
 - 32.20 Manufacture of musical instruments
 - 32.30 Manufacture of sports goods
 - 32.40 Manufacture of games and toys
 - 32.50 Manufacture of medical and dental instruments and supplies
 - 32.91 Manufacture of brooms and brushes
 - 32.99 Other manufacturing n.e.c.
 - 38.32 Landfilling or permanent storage
- 18 I produce CBAM downstream goods in the following categories (Other, please specify Prodcom codes, separated by ";")

For companies: importers or producers of basic goods (incl. electricity):

- 19 I import CBAM basic goods in the following categories (HS codes)
 - 2507 Kaolin and other kaolinic clays, whether or not calcined
 - 2523 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
 - 2601 Iron ores and concentrates, including roasted iron pyrites
 - 2716 Electrical energy
 - 2804 Hydrogen, rare gases and other non-metals
 - 2808 Nitric acid; sulphonitric acids
 - 2814 Ammonia, anhydrous or in aqueous solution
 - 2834 Nitrites; nitrates
 - 3102 Mineral or chemical fertilisers, nitrogenous
 - 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
 - 7201 Pig iron and spiegeleisen in pigs, blocks or other primary forms
 - 7202 Ferro-alloys
 - 7203 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms
 - 7205 Granules and powders, of pig iron, spiegeleisen, iron or steel
 - 7206 Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
 - 7207 Semi-finished products of iron or non-alloy steel
 - 7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated
 - 7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated
 - 7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

- 7211 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated
- 7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated
- 7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel
- 7214 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling
- 7215 Other bars and rods of iron or non-alloy steel
- 7216 Angles, shapes and sections of iron or non-alloy steel
- 7217 Wire of iron or non-alloy steel
- 7218 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
- 7219 Flat-rolled products of stainless steel, of a width of 600 mm or more
- 7220 Flat-rolled products of stainless steel, of a width of less than 600 mm
- 7221 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel
- 7222 Other bars and rods of stainless steel; angles, shapes and sections of stainless steel
- 7223 Wire of stainless steel
- 7224 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
- 7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more
- 7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm
- 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel
- 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel
- 7229 Wire of other alloy steel
- 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
- 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

- 7303 Tubes, pipes and hollow profiles, of cast iron
- 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
- 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
- 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel
- 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
- 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
- 7309 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 I, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
- 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 I, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
- 7311 Containers for compressed or liquefied gas, of iron or steel
- 7318 Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel
- 7326 Other articles of iron or steel
- 7601 Unwrought aluminium
- 7603 Aluminium powders and flakes

- 7604 Aluminium bars, rods and profiles
- 7605 Aluminium wire
- 7606 Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm
- 7607 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm
- 7608 Aluminium tubes and pipes
- 7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
- 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
- 7611 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
- 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 heatinsulated, but not fitted with mechanical or thermal equipment
- 7613 Aluminium containers for compressed or liquefied gas
- 7614 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated
- 7616 Other articles of aluminium

20 I import CBAM basic goods in the following categories (Other, please specify C	Ν
codes, separated by ";")	

- 21 I produce CBAM basic goods in the following categories (NACE codes)
 - 20.11 Manufacture of industrial gases
 - 20.15 Manufacture of fertilisers and nitrogen compounds

- 23.51 Manufacture of cement
- 24.10 Manufacture of basic iron and steel and of ferro-alloys
- 24.20 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
- 24.31 Cold drawing of bars
- 24.32 Cold rolling of narrow strip
- 24.33 Cold forming or folding
- 24.34 Cold drawing of wire
- 24.42 Aluminium production
- 24.51 Casting of iron
- 24.52 Casting of steel
- 25.11 Manufacture of metal structures and parts of structures
- 25.21 Manufacture of central heating radiators, steam generators and boilers
- 25.22 Manufacture of other tanks, reservoirs and containers of metal
- 25.91 Manufacture of steel drums and similar containers
- 25.92 Manufacture of light metal packaging
- 25.93 Manufacture of wire products, chain and springs
- 25.94 Manufacture of fasteners and screw machine products
- 25.99 Manufacture of other fabricated metal products n.e.c.
- 07.10 Mining of iron ores
- 08.12 Operation of gravel and sand pits and mining of clay and kaolin

22 I produce CBAM basic goods in the following categories (Other, p	lease specify
Prodcom codes, separated by ";")	

Data protection

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published. Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

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Questions on downstream goods

[Note, some questions only appear based on the answers you give]

Downstream leakage risk

*25 Does carbon leakage due to CBAM occur in downstream sectors'	*25 C	oes carbon	leakage due	to CBAM	occur in	downstream	sectors?
------------------------------------------------------------------	-------	------------	-------------	---------	----------	------------	----------

- Yes, to a very large extent
- Yes, to a large extent
- Yes, to some extent
- Yes, to a limited extent
- Yes, to a very limited extent
- O No
- No opinion

Impacts of downstream extension

27 Climate impacts: Extending the CBAM scope to downstream goods would

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	No opinion
* a. reduce the risk of carbon leakage for downstream products made in the EU	0	0	0	0	0	0
* b. improve the effectiveness of EU climate policy	©	0	0	0	0	0
* c. encourage the consumption in the EU of low-carbon products	©	0	0	0	0	0
* d. incentivise greenhouse gas emission reductions in non-EU countries	0	0	0	0	0	0
* e. encourage non-EU countries to increase their carbon pricing ambition to make it equivalent to the EU's	•	0	0	0	0	0

* f. have a positive impact on low-	0	0	0	0	0	0
carbon innovation						

28 Economic impacts: Extending the CBAM scope to downstream goods would

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	No opinion
* a. increase costs for manufacturers in the EU which buy downstream goods	0	0	0	0	0	0
* b. increase costs for SMEs in the EU	0	0	0	0	0	0
* c. have a positive impact on employment in the EU	0	0	0	0	0	0
* d. increase prices for consumers in the EU	0	0	0	0	0	0
e. affect lower-income households in the EU disproportionally	0	0	0	0	0	0
f. have a negative impact on EU trade relations	0	0	0	0	0	0

Feasibility and operationalisation

29 How do you assess the following costs? Extending the CBAM scope to downstream goods would significantly increase the administrative burden from meeting the CBAM obligation for

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	No opinion
* a. EU importers of downstream goods	0	0	0	0	0	0
* b. non-EU producers of downstream goods	0	0	0	0	0	0
* c. non-EU exporters of downstream goods	0	0	0	0	0	0
* d. public authorities (including customs) in the Member States	0	0	0	0	0	0

30 For downstream goods, if and when they become part of the CBAM scope, how do you estimate the cost of the following CBAM reporting requirements in the CBAM definitive phase?

	Very low cost	Low	Moderate cost	High cost	Very high cost	No opinion
* a. Determining the content of CBAM basic good(s) in the downstream good(s), e.g., 'made of 70% steel CN 7210 49 00 and 5% aluminium CN 7606 11 91'	0	0	0	0	0	0
* b. Determining embedded emissions covered per tonne of CBAM basic good input	0	0	0	0	0	0
* c. Determining the country of origin per CBAM basic good	0	0	0	0	0	0
* d. Determining the carbon price already paid abroad per CBAM basic good	0	0	0	0	0	0
* e. Preparing for the verification of monitored emissions	0	0	0	0	0	0
f. Preparing for the verification of carbon price already paid	0	0	0	0	0	0
* g. Preparing for the inspection and audit of CBAM-related aspects by authorities	0	0	0	0	0	0
* h. Submission of the CBAM declaration	0	0	0	0	0	0

Questions on the risk of circumvention and resource shuffling

[Note, some questions only appear based on the answers you give]

*31	Do you think that under the	current CBAM	, there is a risk	of circumvention	that can
hir	nder its effectiveness?				

	Stror	ngly	agree
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Agree

Neutral

Disagree

0

No opinion
*34 For some CBAM basic goods, the embedded emissions can vary widely within the
same CN code, depending on the composition of the goods or the production
technology. Do you think that this leads to a possible circumvention risk?
Strongly agree
Agree
Neutral
Disagree
Strongly disagree
No opinion
*36 Do you think that there is a risk of resource shuffling where non-EU producers of CBAM basic goods may not increase low-emission production capacity but instead reallocate existing clean production to export to the EU, while selling their high-emission CBAM products elsewhere? Strongly agree Agree Neutral Disagree Strongly disagree No opinion

Questions on the application of CBAM to electricity as a good

[Note, some questions only appear based on the answers you give]

Default Values

Strongly disagree

*39 Do you think that the current default values based on the CO₂ emission factor (average of the electricity produced from fossil fuels) are adequate to achieve the

CBAM objectives (prevention of carbon leakage, incentivisation of decarbonisation of
non-EU production)
Strongly agree
Agree
Neutral
Disagree
Strongly disagree
No opinion
Actual Emissions
*41 Do you think that the conditions for relying on actual emissions need to be
amended?
Strongly agree
Agree
Neutral
Disagree
Strongly disagree
No opinion
Administration
*44 How do you procure electricity abroad?
a. I / My company purchase(s) electricity via exchanges in non-EU countries
b. I / My company conduct(s) bilateral contracts with generators of electricity in non-EU countries
c. Other
No opinion
*46 Who submits the customs declaration for your electricity imports?
a. I / My company submit(s) the customs declaration
b. A customs representative submits the customs declaration
c. The TSO submits the customs declaration as importer

d. Other	
No opinion	
48 Which sources do you rely on to report the imported quantities?	
a. TSO	
b. Records of electricity purchases in non-EU countries	
c. Other	
No opinion	
50 Who is the CBAM declarant for your electricity imports?	
a. I am / My company is the declarant	
$^{\square}$ b. An indirect customs representative is the declarant	
$^{\square}$ c. TSO as importer is the declarant	
d. Other	
No opinion	
52 How do you identify the non-preferential Country of Origin?	
a. Via records of my electricity purchases in non-EU countries (PPA, etc.)	
$^{\square}$ b. I indicate the country where I purchased the electricity	
$^{\square}$ c. I indicate the country from where the electricity was imported into the EU	
d. Other	
No opinion	
54 If you wish, please share additional challenges in the administration of CBAM on	
electricity	
500 character(s) maximum	
	_

Additional remarks

55 If you wish, you can attach one additional PDF document, such as a position paper.

Only files of the type pdf are allowed

Contact

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