TÜRKİYE ODALAR VE BORSALAR BİRLİĞİ

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Sayı : E-34221550-611.99-620 **Tarih**: 17.01.2024
Konu : Kritik hammaddeler tüzüğü ve SKDM geçiş dönemi varsayılan değerleri hk.

TÜM ODA VE BORSALARA
(Genel Sekreterlik)

Ticaret Bakanlığı tarafından Birliğimize iletilen yazılarda; Kritik Hammaddeler Tüzüğü ve SKDM Geçiş Dönemi Varsayılan Değerleri hakkında bilgi verilmektedir.

Kritik Hammaddeler Yasa taslağında, anılan hammaddelerin AB'nin yıllık tüketiminin en az %10'una karşılık gelen kısmının AB'de üretilmesi, en az %40'ının AB'de işlenmesi ve en az %25'inin ise geri dönüşümden elde edilmesi, her bir stratejik hammaddenin tüketiminin %65'inden fazlasının tek bir üçüncü ülkeden tedarik edilmemesi hedeflenmektedir.

Sınırda Karbon Düzenleme Mekanizması (SKDM) kapsamında ise, 1 Ekim 2023 ile 31 Aralık 2025 tarihleri arasını kapsayan geçiş dönemi boyunca ithal ürünlerde gömülü emisyonların belirlenmesi amacıyla kullanılabilecek varsayılan değerlere ilişkin rehber yayınlandığı bildirilmektedir.

Ticaret Bakanlığının Birliğimize ilettiği söz konusu yazılar ve ekleri, ekte sunulmakta olup; üyelerinize duyurulmasını rica ederim.

Saygılarımla,

e-imza
Cengiz DELİBAŞ
Genel Sekreter Yardımcısı

EK:
1- Kritik Hammaddeler Tüzüğü (3 sayfa)
2- SKDM Geçiş Dönemi Varsayılan Değerler (2 sayfa)
3- SKDM-Komisyon Açıklaması (2 sayfa)
4- SKDM-Rehber (25 sayfa)

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
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T.C.
TİCARET BAKANLIĞI
Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü

Sayı : E-79668890-749-00092801529
Konu : Kritik Hammaddeler Tüzüğü

DAĞITIM YERLERİNE

AB Komisyonu Başkan Yardımcısı Maroş Şefçoviç ile İç Pazar Komiseri Thierry Breton'un daveti üzerine, stratejik hammadde projelerine ilişkin yüksek düzeyli bir yuvarlak masa toplantısı yirmi stratejik hammadde projesinin temsilcilerinin katılımıyla 8 Aralık 2023 tarihinde Brüksel'de düzenlenmiştir. Konuya dair AB Komisyonunca yapılan açıklamada öne çıkan hususlar aşağıda sunulmaktadır:

- Hammaddelere ve bataryalara dair Avrupa'daki ittifakların yardımıyla seçilen projeler, Avrupa'da ve AB'nin hammaddeler konusunda stratejik ortaklıklar kurduğu ülkelerdeki üretim, işleme ve geri dönüşüm potansiyelini temsil etmektedir. Söz konusu projelerin AB'nin Kritik Hammaddeler Yasasıyla altı çizilen hedeflerine ulaşma çabalarında önemli bir rol oynaması beklenmektedir.

- Toplantıda temsil edilen hammadde sektörleri arasında lityum (Almanya, Çekya, İspanya, Finlandiya) ve kritik nadir toprak elementleri (Estonya, Polonya) ile geri dönüşüm sektörleri (Fransa, İtalya, İsveç, Romanya) yer almıştır. Ayrıca, ortak konumundaki ülkeler Grönland'da bir molibden madenciliği projesi; Norveç'te bir doğal grafit projesi; Kazakistan'dat ungsten sahaları; Kanada'da bir nadir toprak elementi üretim ve işleme projesive Arjantin'de bir lityum tuzlu su çıkarma ve işleme projesi üzerinde çalışacaklardır.Komisyon tarafından seçilen tüm projelerin 2030'dan önce başlaması beklenmektedir.

- Kritik Hammaddeler Yasası yürürlüğe girdiğinde, 2024 yılında başlatılması beklenen "Stratejik Projeler" için ilk başvuru çağrısı için anılan projelerin ve diğer proje temsilcilerinin gerekli hazırlıkları yapması beklenmektedir.

AB Komisyonu Başkanı Ursula von der Leyen tarafından 2022'de duyurulan ve Komisyon tarafından Mart 2023'de sunulan Kritik Hammaddeler Yasası taslağı üzerinde Komisyon, AB Konseyi ve Avrupa Parlamentosu (AP) arasında devam eden üçlü müzakerelerde 13 Kasım 2023 tarihinde siyasi uzlaşı sağlanmıştı.

Bahse konu siyasi uzlaşı 12 Aralık günü AP'de onaylanmış olup, halihazırda uzlaşının Konsey tarafından resmi olarak onaylanması ve onaylanan metnin AB Resmi Gazetesinde yayımını takip eden yirminci günde yürürlüğe girmesi beklenmektedir.

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Yasada, hammaddeler kritik ve stratejik olarak sınıflandırılmaktadır. Yasa çerçevesinde, stratejik hammaddeler listesinin, yeşil ve dijital dönüşümü destekleyen stratejik teknolojilerde veya savunma veya uzay uygulamalarında kullanımları dikkate alınarak yüksek stratejik öneme sahip olan ve küresel arz ile öngörülen arz arasında dengesizlik bulunması söz konusu olan hammaddeleri içermesi öngörülmektedir. Öte yandan, kritik hammaddeler listesinin ise, tüm stratejik hammaddelerin yanı sıra AB ekonomisinin geneli için yüksek öneme sahip olan ve tedarik kesintisi riskinin yüksek olduğu diğer hammaddeleri de içermesi öngörülmektedir.

Kritik Hammaddeler Yasa taslağında, anılan hammaddelerin AB'nin yıllık tüketiminin en az %10'una karşılık gelen kısmının AB'de üretilmesi, en az %40'ının AB'de işlenmesi ve en az %25'inin ise geri dönüşümden elde edilmesi, her bir stratejik hammaddenin tüketiminin %65'inden fazlasının tek bir üçüncü ülkeden tedarik edilmemesi hedeflenmektedir.

Bilgilerini rica ederim.

Bahar GÜÇLÜ
Bakan a.
Genel Müdür Yardımcısı

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Dağıtım:

Türkiye Odalar ve Borsalar Birliği Genel Sekreterliğine (TOBB)
Türkiye İhracatçılar Meclisine (TİM)
Deik Dış Ekonomik İlişkiler Kuruluna (DEİK)
Türk Sanayici ve İşadamları Derneği Genel Sekreterliği (TÜSİAD)
Müstakil Sanayici ve İşadamları Derneği Genel Sekreterliğine (MÜSİAD)
Türkiye İşveren Sendikaları Konfederasyonuna (TİSK)
Türkiye Müteahhitler Birliğine (TMB)
Uluslararası Yatırımcılar Derneğine (YASED)
Organize Sanayi Bölgeleri Üst Kuruluşuna (OSBÜK)

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Gelen Evrak Tarih Sayı: 10.01.2024 - 1613

T.C.
TİCARET BAKANLIĞI
Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü

Sayı : E-79668890-740-00092832899 10.01.2024
Konu : SKDM Geçiş Dönemi Varsayılan Değerler

DAĞITIM YERLERİNE

Avrupa Birliği (AB) Komisyonu tarafından 22 Aralık 2023 tarihinde, Sınırda Karbon Düzenleme Mekanizması SKDM) kapsamında, 1 Ekim 2023 ile 31 Aralık 2025 tarihleri arasını kapsayan geçiş dönemi boyunca ithal ürünlerde gömülü emisyonların belirlenmesi amacıyla kullanılabilecek varsayılan değerlere ilişkin rehber yayınlanmıştır.

Bu çerçevede; ilk üç aylık rapor döneminde (2023 yılının 4. çeyreği ve 2024 yılının 1. ve 2. çeyreği), beyan sahiplerinin Komisyon tarafından miktar sınırı olmaksızın sunulan ve yayınlanan varsayılan değerlere dayalı olarak gömülü emisyonları raporlayabileceği; 2024 yılının 3. çeyreğinden 2025 yılının sonuna kadar, beyan sahiplerinin kompleks ürünler için, toplam gömülü emisyonların %20'si ile sınırlı olmak üzere emisyonları varsayılan değerlere dayalı olarak raporlamaya devam edebileceği; varsayılan değerlerin, ilk raporlama döneminde toplanan veriler ile birlikte AB ve üçüncü ülke operatörlerinden gelen geri bildirimler ışığında düzenli olarak güncelleneceği; ayrıca, Komisyon'un, raporlama yükümlülüklerinin daha da basitleştirilmesi için belirli iyileştirmeler sunulduğu ve sunulmaya devam edileceği belirtilmiştir.

Bilgilerini ve üyelerinizin konuya ilişkin bilgilendirilmesi hususunda gereğini rica ederim.

Hüsnü DİLEMRE
Bakan a.
Genel Müdür

Ek:
1- Komisyon Açıklaması
2- Rehber

Dağıtım:
Türkiye Odalar ve Borsalar Birliğine
Dış Ekonomik İlişkiler Kuruluna
Türk Sanayicileri ve İş İnsanları Derneğine
Müstakil Sanayici ve İşadamları Derneği Genel Sekreterliğine
Uluslararası Yatırımcılar Derneğine
Türkiye İşveren Sendikaları Konfederasyonuna
Organize Sanayi Bölgeleri Üst Kuruluşuna

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Gelen Tarih Sayı: 18.01.2024 - 82

European Commission

Business, Economy, Euro

Taxation and Customs Union

NEWS ARTICLE | 22 December 2023 | Directorate-General for Taxation and Customs Union

Commission publishes default values for determining embedded emissions during the CBAM transitional period and updated guidance on reporting obligations

On 22 December 2023, the Commission published the default values that can be used to determine embedded emissions in imported goods (except electricity) covered by Carbon Border Adjustment Mechanism (CBAM) during its transitional period which lasts until the end of 2025.

Default values play a specific role in CBAM implementation during the transitional period, in particular when importers do not have all the necessary information:

1. During the three first quarterly reports (Q4 of 2023 and Q1&2 of 2024), declarants may report embedded emission based on default values made available and published by the European Commission without quantitative limit;
2. From Q3 of 2024 and until the end of 2025, declarants can still report emissions based on estimations but only for complex goods and with a limit of 20% of the total embedded emissions. Using default values would qualify as ‘estimation’.

These default values will be revised regularly after the end of the first reporting period for Q4 of 2023 (to be submitted by 31 January 2024), to take into account data collected in that first reporting period as well as feedback from EU industry and from non-EU producers of CBAM goods.

Besides the flexibilities foreseen in the CBAM regulation and in its implementing regulation for the transitional period, additional simplifications or facilities have been integrated or will be integrated soon in the online dedicated reporting tool, the CBAM transitional registry. These include:

- An option for recording emission data of a specific good to be reused in subsequent reports (feasible from the second quarterly report in April 2024);
- An option for reconducting the previous report updating the imported quantities;
- An option for reporting data based on an XML file to allow reporting declarants to automatise their own process to reuse previous reports data whenever appropriate;
- Clarification that for operators, the default reporting period is twelve months to allow them to collect representative data that reflects an installation’s annual operations. The twelve-month reporting period may be either a calendar year or alternatively a fiscal year. However, operators may also choose an alternative reporting period of a least three months if the installation participates in an eligible MRV system and the reporting period coincides with the requirements of that MRV system.

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The Commission will continue working on further simplifying reporting obligations and how to facilitate the submission of certain business data directly from the non-EU producers to the CBAM Registry before the second reporting period in 2024. The European Commission has also updated two written guidance documents to help importers and installation operators outside the EU to navigate the transitional period (1 October 2023 – 31 December 2025) with the reporting obligations.

The guidance documents are updated with clarifications and corrections especially for the timeline for the reporting periods, and quality of information in the CBAM reports e.g. information to be submitted for inward processing and production routes. The guidance documents are accompanied by an electronic template for information that may be used by installation operators to communicate information on the embedded emissions of their goods to the reporting declarants.

Background

CBAM is the EU's landmark tool to fight carbon leakage and one of the central pillars of the EU's ambitious Fit for 55 Agenda. CBAM has two goals: to contribute to the EU achieving its ambitious climate policies and to encourage industry worldwide to embrace greener technologies, particularly in countries with less ambitious green standards.

In its transitional phase, CBAM will only apply to imports of cement, iron and steel, aluminium, fertilisers, electricity and hydrogen. EU importers of those goods will have to report on the volume of their imports and the greenhouse gas (GHG) emissions embedded during their production, but without paying any financial adjustment at this stage.

The objective of the transitional period is to serve as a pilot and learning period for all stakeholders (importers, producers and authorities) and to collect useful information on embedded emissions to refine the methodology for the definitive period. In a report in mid-2025, the Commission will draw the lessons of the transitional period from that information to refine the mechanism’s scope and the methodologies for calculating embedded emissions before CBAM payments begin in 2026.

While importers are asked to collect data as of the fourth quarter of 2023, their first report will only have to be submitted by 31 January 2024 at the latest. These reports can be amended until 31 July 2024.

The Implementing Regulation on reporting requirements and methodology provides for some flexibility when it comes to the values used to calculate embedded emissions on imports during the transitional phase.

Until the end of 2024, companies will have the choice of reporting in three ways:

- full reporting according to the new methodology (EU method);
- reporting based on an equivalent method (three options) and
- reporting based on default reference values (only until July 2024, i.e for Q4 of 2023 and Q1&Q2 of 2024)

As of 1 January 2025, only the EU method will be accepted.

Default values for the transitional period of the CBAM between 1 October 2023 and 31 December 2025 *(https://taxation-customs.ec.europa.eu/system/files/2023-12/Default%20values%20transitional%20period.pdf)*

All information and guidance on CBAM

Details

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Gelen Tarih Sayı: 18.01.2024 - 82

EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration
CBAM, Energy and Green Taxation

Brussels, 22 December 2023

DEFAULT VALUES FOR THE TRANSITIONAL PERIOD OF THE CBAM BETWEEN 1 OCTOBER 2023 AND 31 DECEMBER 2025

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
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1 INTRODUCTION

The Carbon Border Adjustment Mechanism (CBAM) is an environmental policy instrument designed to support the EU climate ambitions of achieving a net reduction of greenhouse gas (GHG) emissions of at least 55% by 2030 and of reaching climate neutrality by 2050 at the latest. The CBAM will apply the same carbon price to imported goods as would be paid by installations operating in the European Union (EU). In doing so, the CBAM reduces the risk of the EU's climate objectives being undermined by production relocating to countries with less ambitious decarbonisation policies (so-called 'carbon leakage') and introduces a strong signal to producers in third countries to decarbonise.

The CBAM does not target countries, but the embedded greenhouse gas emissions of goods imported into the EU for a number of specific sectors that are within the scope of the EU Emissions Trading System (EU ETS) and that are at high risk of carbon leakage. These are: iron and steel, cement, fertilisers, aluminium, hydrogen and electricity. It also includes some precursors and some downstream products of the aforementioned sectors (hereinafter referred to as "CBAM goods").

CBAM will be introduced gradually. The transitional period from 1 October 2023 to 31 December 2025 is important to allow for a careful, predictable and proportionate transition for EU and non-EU businesses, as well as for public authorities. During this period, importers of CBAM goods will only have to report greenhouse gas emissions (GHG) embedded in their imports emissions embedded in their imported goods(direct and indirect emissions), without paying any financial payments or adjustments.[1] The monitoring and reporting rules for the transitional CBAM period are laid out in Implementing Regulation (EU) 2023/1773.[2] Verification of those emissions by an external third party will be purely voluntary.

The Implementing Regulation on reporting requirements and methodology provides for flexibility when it comes to the values used to calculate embedded emissions on imports during the transitional phase.

Until the end of 2024, companies will have the choice of reporting in three ways:

(a) full reporting according to the new methodology (EU method);

(b) reporting based on an equivalent method (three options) and

(c) reporting based on default reference values (only until July 2024, i.e for Q4 of 2023 and Q1&Q2 of 2024)

(1) Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism. OJ L 130, 16.5.2023, p. 52–104. Available from: http://data.europa.eu/eli/reg/2023/956/oj.

(2) Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period. OJ L228, 15.9.2023, p. 94–195. Available from: https://eur-lex.europa.eu/eli/reg/2023/1773/oj.

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As of 1 January 2025, the implementing regulation provides that only the EU method will be accepted. The Commission will assess this in view of the experience during the first 4 reporting periods.

In order to help declarants with their reporting obligations, additional simplifications or facilities have been integrated (or will be integrated soon) in the online dedicated reporting tool, the CBAM transitional registry. Some of them are the following:

- Option for recording emission data of a specific good to be reused in subsequent reports (feasible from the second quarterly report in April 2024)
- Option for reconducting the previous report updating the imported quantities
- Option for reporting data based on an XML file to allow reporting declarants automatise their own process to reuse previous reports data whenever appropriate
- Clarification that for operators, the default reporting period is twelve months to allow them to collect representative data that reflects an installation's annual operations. The twelve-month reporting period may be either a calendar year or alternatively a fiscal year. However, operators may also choose an alternative reporting period, of a least three months, if the installation participates in an eligible MRV system and the reporting period coincides with the requirements of that MRV system.

Access to the CBAM transitional registry should be requested through the National Competent Authority (NCA) of the Member State in which the importer is established.

Default values play a specific role in CBAM implementation during the transitional period as presented in the next sections:

- Section 2 of this document outlines the use of default values for CBAM goods other than electricity
- Section 3 of this document outlines the use of default values for determining indirect emissions embedded in CBAM goods other than electricity
- Section 4 of this document outlines the use of default values for electricity as CBAM good

The European Commission has also issued two written guidance documents to help importers and installation operators outside the EU to navigate the transitional period (1 October 2023 – 31 December 2025) with the reporting obligations. These guidance documents are updated regularly.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

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2 DEFAULT VALUES FOR CBAM GOODS OTHER THAN ELECTRICITY IN THE TRANSITIONAL CBAM PERIOD

2.1 General

Whilst the general approach for imported CBAM goods other than electricity is that declarants will have to report based on actual embedded emissions according to the monitoring methodology that is laid out in Implementing Regulation (EU) 2023/1773 (with the flexibilities mentioned above), Default values do play a specific role in CBAM implementation during the transitional period in particular if importers do not have all the necessary information:

i. During the three first quarterly reports (Q4 of 2023 and Q1&2 of 2024), declarants may report embedded emission based on default values made available and published by the European Commission without quantitative limit

ii. From Q3 of 2024 and until the end of 2025, declarants can still report emissions based on estimations but only for complex goods and with a limit of 20% of the total embedded emissions. Using default values would qualify as 'estimation'.

This section of the document provides the default values for CBAM goods other than electricity that may be used for reporting embedded emissions during the transitional CBAM period until 31 December 2025, under the conditions listed above. Declarants should use them when they do not have or are not able to report actual emissions. These default values will be regularly revised, from the first reporting quarter, to take into account the data collected in that first reporting period as well as feedback from both the EU industry and from non-EU producers of CBAM goods.

The values in this section represent a 'world' average, weighted by production volumes. They are based on estimations on embedded emissions in CBAM goods (i.e. iron and steel, cement, fertilisers and aluminium) as carried out by the Commission's Joint Research Centre (JRC). The emission intensities were estimated for different countries through a transparent methodology on the basis of publicly available data. The JRC study[3] focused on the EU's main trading partners, covering around 15 to 20 countries for each sector in the CBAM scope. The default values for hydrogen are based on a separate JRC report[4], published in November 2023.

The default values in this section apply independently of the country of origin of the CBAM goods and only until the end of the transitional period on 31 December 2025. From 2026 onwards, another set of default values will apply. Those values will be set at the average emission intensity of each exporting country, increased by a proportionately designed mark-up. Those default values will be determined through an implementing act planned for adoption in 2025.

([3]) Vidovic, D., Marmier, A., Zore, L. and Moya, J., *Greenhouse gas emission intensities of the steel, fertilisers, aluminium and cement industries in the EU and its main trading* partners, Publications Office of the European Union, Luxembourg, 2023, doi: 10.2760/359533, JRC134682. Available from: https://publications.jrc.ec.europa.eu/repository/handle/JRC134682.

([4]) Dolci, F. and Arrigoni, A., *Estimation of the global average GHG emission intensity of hydrogen production*, Publications Office of the European Union, Luxembourg, 2023, doi:10.2760/744837, JRC135067. Available from: https://publications.jrc.ec.europa.eu/repository/handle/JRC135067.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

The sector tables below give default values at the 4, 6 and 8-digit CN code level[5] for use in the transitional CBAM period.

- Default values given at a 4-digit CN code level apply to all goods falling within this 4-digit CN code category.
- Default values supplied at a 6-digit CN code level apply to all goods falling within this 6-digit CN code category.
- Default values supplied at an 8-digit CN code level only apply to the specific goods listed under the 8-digit CN code.

Default values are given in tonnes of CO_2e emissions per tonne of goods. If a row in the table contains several CN codes, but only one set of default values (i.e. one direct, one indirect and one total), those default values apply to all CN codes in that row.

([5]) Commission Implementing Regulation (EU) 2020/1577 of 21 September 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff. OJ L 361, 30.10.2020, p.1–1063. Available from: https://eur-lex.europa.eu/eli/reg/2020/1577/oj.

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Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

2.2 Default values for the transitional period for iron and steel

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
Sintered Ore	2601 12 00	Agglomerated iron ores and concentrates, other than roasted iron pyrites	0,31	0,05	0,36
Pig iron	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	1,90	0,17	2,07
FeMn	7202 1	Ferro-manganese	1,44	2,08	3,51
FeCr	7202 4	Ferro-chromium	2,07[6]	3,38	5,45
FeNi	7202 6	Ferro-nickel	3,48[6]	2,81	6,26
DRI	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products	4,81	0,00	4,81
Crude steel	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	See below		
	7206 10 00	Ingots	2,52	0,23	2,75
	7206 90 00	Other	1,97	0,23	2,20
	7207	Semi-finished products of iron or non-alloy steel	See below		
	7207 11 11	Of free-cutting steel	1,89	0,32	2,21
	7207 11 14	Of a thickness not exceeding 130 mm			
	7207 11 16	Of a thickness exceeding 130 mm			
	7207 12 10	Rolled or obtained by continuous casting			
	7207 19 12	Rolled or obtained by continuous casting			
	7207 19 80	Other			
	7207 20 11	Of free-cutting steel			
	7207 20 15	0,25 % or more but less than 0,6 % of carbon			
	7207 20 17	0,6 % or more of carbon			
	7207 20 32	Rolled or obtained by continuous casting			
	7207 20 52	Rolled or obtained by continuous casting			
	7207 20 80	Other			
	7207 11 90 7207 12 90 7207 19 19 7207 20 19 7207 20 39 7207 20 59	Forged	2,65	0,62	3,27

[6] The value is based on the constant GHG emission intensity value given for individual countries in the JRC study[3]. This corrects a small inconsistency detected for the weights that were applied for calculating the weighted average values in that report.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		See below	
	7218 10 00	Ingots and other primary forms	2,51	2,10	4,61
	7218 99 19 7218 99 80	Forged			
	7218 91	Of rectangular (other than square) cross-section	2,18	1,90	4,08
	7218 99 11	Rolled or obtained by continuous casting			
	7218 99 20	Rolled or obtained by continuous casting			
	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		See below	
	7224 10	Ingots and other primary forms	2,41	0,79	3,20
	7224 90 18 7224 90 90	Forged			
	7224 90 02	Of tool steel	1,95	0,40	2,35
	7224 90 03	Of high-speed steel			
	7224 90 05	Containing by weight not more than 0,7 % of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not more than 2,3 % of silicon; containing by weight 0,0008 % or more of boron with any other element less than the minimum content			
	7224 90 07 7224 90 14	Other			
	7224 90 31	Containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum			
	7224 90 38	Other			
Iron or steel products	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel (if not covered under category pig iron)	1,90	0,17	2,07
	7208	Flat-rolled products of iron or non-alloy steel, of a width of	2,01	0,27	2,28

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
		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	2,03	0,36	2,39
	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	1,97	0,39	2,35
	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	See below		
	7211 13 00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	2,01	0,27	2,28
	7211 14 00	Other, of a thickness of 4,75 mm or more			
	7211 19 00	Other			
	7211 23	Containing by weight less than 0,25 % of carbon	2,03	0,36	2,39
	7211 29 00 7211 90	Other			
	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	1,97	0,39	2,35
	7213	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel	1,89	0,32	2,21
	7214	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	See below		
	7214 10 00	Forged	2,65	0,62	3,27
	7214 20 00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	1,89	0,32	2,21
	7214 30 00	Other, of free-cutting steel			
	7214 91	Of rectangular (other than square) cross-section			
	7214 99	Other			
	7215	Other bars and rods of iron or non-alloy steel	1,89	0,32	2,21
	7216	Angles, shapes and sections of iron or non-alloy steel	1,89	0,32	2,21

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	7217	Wire of iron or non-alloy steel		See below	
	7217 10	Not plated or coated, whether or not polished	1,88	0,49	2,37
	7217 20	Plated or coated with zinc	1,95	0,51	2,46
	7217 30	Plated or coated with other base metals			
	7217 90	Other			
	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more		See below	
	7219 11 00	Of a thickness exceeding 10 mm	2,18	1,90	4,08
	7219 12	Of a thickness of 4,75 mm or more but not exceeding 10 mm			
	7219 13	Of a thickness of 3 mm or more but less than 4,75 mm			
	7219 14	Of a thickness of less than 3 mm			
	7219 21	Of a thickness exceeding 10 mm			
	7219 22	Of a thickness of 4,75 mm or more but not exceeding 10 mm			
	7219 23 00	Of a thickness of 3 mm or more but less than 4,75 mm			
	7219 24 00	Of a thickness of less than 3 mm			
	7219 31 00	Of a thickness of 4,75 mm or more	2,21	1,99	4,19
	7219 32	Of a thickness of 3 mm or more but less than 4,75 mm			
	7219 33	Of a thickness exceeding 1 mm but less than 3 mm			
	7219 34	Of a thickness of 0,5 mm or more but not exceeding 1 mm			
	7219 35	Of a thickness of less than 0,5 mm			
	7219 90	Other			
	7220	Flat-rolled products stainless steel, of a width of less than 600 mm		See below	
	7220 11 00	Of a thickness of 4,75 mm or more	2,18	1,90	4,08
	7220 12 00	Of a thickness of less than 4,75 mm			
	7220 20	Not further worked than cold-rolled (cold-reduced)	2,21	1,99	4,19
	7220 90	Other			
	7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	2,14	2,17	4,30
	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		See below	
	7222 11	Of circular cross-section	2,14	2,17	4,30
	7222 19	Other			
	7222 20	Bars and rods, not further worked than cold-formed or cold-finished			
	7222 40	Angles, shapes and sections			

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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	7222 30	Other bars and rods	2,51	2,10	4,61
	7223	Wire of stainless steel		See below	
	7223 00	Wire of stainless steel	2,13	2,36	4,49
	7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more		See below	
	7225 11 00	Grain-oriented	1,95	0,40	2,35
	7225 19 10	Hot-rolled			
	7225 30	Other, not further worked than hot-rolled, in coils			
	7225 40	Other, not further worked than hot-rolled, not in coils			
	7225 19 90	Cold-rolled	1,98	0,49	2,46
	7225 50	Other, not further worked than cold-rolled (cold-reduced)			
	7225 91 00	Electrolytically plated or coated with zinc	1,92	0,51	2,43
	7225 92 00	Otherwise plated or coated with zinc			
	7225 99 00	Other			
	7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm		See below	
	7226 11 00	Grain-oriented	1,95	0,40	2,35
	7226 19 10	Not further worked than hot-rolled			
	7226 20 00	Of high-speed steel			
	7226 91	Not further worked than hot-rolled			
	7226 19 80	Other	1,98	0,49	2,46
	7226 92 00	Not further worked than cold-rolled (cold-reduced)			
	7226 99	Other	1,92	0,51	2,43
	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	1,86	0,57	2,43
	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		See below	
	7228 10 20	Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	1,86	0,57	2,43
	7228 10 90	Other			
	7228 20	Bars and rods, of silico-manganese steel			
	7228 30	Other bars and rods, not further worked than hot-rolled, hot-drawn or			

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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
		extruded			
	7228 50	Other bars and rods, not further worked than cold-formed or cold-finished			
	7228 60	Other bars and rods			
	7228 70	Angles, shapes and sections			
	7228 80 00	Hollow drill bars and rods			
	7228 10 50	Forged			
	7228 40	Other bars and rods, not further worked than forged	2,41	0,79	3,20
	7229	Wire of other alloy steel	1,84	0,75	2,59
	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	2,03	0,36	2,39
	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	1,93	0,29	2,21
	7303 00	Tubes, pipes and hollow profiles, of cast iron	2,21	0,35	2,56
	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	See below		
	7304 11 00	Of stainless steel			
	7304 22 00	Drill pipe of stainless steel			
	7304 24 00	Other, of stainless steel			
	7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	1,86	0,35	2,20
	7304 49	Other			
	7304 51	Cold-drawn or cold-rolled (cold-reduced)			
	7304 59	Other			
	7304 19	Other			
	7304 23 00	Other drill pipe			
	7304 29	Other			
	7304 31	Cold-drawn or cold-rolled (cold-reduced)	1,93	0,29	2,21
	7304 39 7304 90 00	Other			
	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	2,03	0,36	2,39

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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		See below	
	7306 11 00 7306 21 00	Welded, of stainless steel	1,98	0,46	2,44
	7306 40 20	Cold-drawn or cold-rolled (cold-reduced)			
	7306 61 10 7306 69 10	Of stainless steel			
	7306 19 00 7306 29 00	Other	2,03	0,36	2,39
	7306 30 12	Cold-drawn or cold-rolled (cold-reduced)			
	7306 30 18	Other	2,01	0,27	2,28
	7306 30 41	Plated or coated with zinc	1,97	0,39	2,35
	7306 30 49	Other			
	7306 30 72	Plated or coated with zinc			
	7306 30 77	Other			
	7306 30 80	Exceeding 168,3 mm but not exceeding 406,4 mm			
	7306 61 92	With a wall thickness not exceeding 2 mm			
	7306 61 99	With a wall thickness exceeding 2 mm			
	7306 69 90 7306 90 00	Other			
	7306 40 80 7306 50 29	Other	1,95	0,33	2,28
	7306 50 21	Cold-drawn or cold-rolled (cold-reduced)	1,97	0,41	2,38
	7306 50 80	Other			
	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		See below	
	7307 11	Of non-malleable cast iron	2,54	0,57	3,11
	7307 19 10	Of cast iron			
	7307 19 90	Other	0,61	1,05	1,66
	7307 21 00	Flanges	1,87	0,43	2,30
	7307 22	Threaded elbows, bends and sleeves			
	7307 23	Butt welding fittings			
	7307 29	Other			
	7307 91 00	Flanges	1,93	0,29	2,21
	7307 92	Threaded elbows, bends and sleeves			
	7307 93	Butt welding fittings			
	7307 99	Other			
	7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock- gates,	2,46	2,55	5,01

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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
		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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	1,97	0,39	2,35
	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	1,97	0,39	2,35
	7311 00	Containers for compressed or liquefied gas, of iron or steel	1,89	0,32	2,21
	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel		See below	
	7318 11 00 7318 12 90 7318 13 00 7318 14 91 7318 14 99 7318 19 00 7318 21 00 7318 24 00 7318 29 00	Coach screws Other Screw hooks and screw rings Spaced-thread screws Other Spring washers and other lock washers Cotters and cotter pins Other	1,89	0,32	2,21
	7318 12 10 7318 14 10	Of stainless steel	2,10	1,99	4,10
	7318 15	Other screws and bolts, whether or not with their nuts or washers	1,89	0,32	2,21
	7318 16	Nuts	1,89	0,32	2,21
	7318 22 00	Other washers	1,89	0,32	2,21
	7318 23 00	Rivets	1,89	0,32	2,21
	7326	Other articles of iron or steel		See below	

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Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	7326 11 00	Grinding balls and similar articles for mills	2,65	0,62	3,27
	7326 19	Other			
	7326 90 92	Open-die forged			
	7326 90 94	Closed-die forged			
	7326 90 96	Sintered			
	7326 20 00	Articles of iron or steel wire	1,95	0,51	2,46
	7326 90 30	Ladders and steps	1,89	0,32	2,21
	7326 90 40	Pallets and similar platforms for handling goods			
	7326 90 50	Reels for cables, piping and the like			
	7326 90 60	Non-mechanical ventilators, guttering, hooks and like articles used in the building industry			
	7326 90 98	Other articles of iron or steel	1,97	0,39	2,35

Source: JRC, 2023.[3]

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

2.3 Default values for the transitional period for cement

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
Calcined clay	2507 00 80	Other kaolinic clays[7] *(nb: applicable for calcined clay only)*	0,23	0,08	0,32
Cement clinker	2523 10 00	Cement clinkers[8]	0,83	0,04	0,87
Cement	2523 21 00	White Portland cement, whether or not artificially coloured	1,16	0,10	1,26
	2523 29 00	Other Portland cement[9]	0,81	0,06	0,87
	2523 90 00	Other hydraulic cements[10]	0,59	0,04	0,63
Aluminous cement	2523 30 00	Aluminous cement[11]	1,75	0,15	1,90

Source: JRC, 2023.[3]

([7]) In the case of 'non-calcined clay' zero emissions may be indicated with clarification in the comments section of the report

([8]) The default values are based on the JRC estimates for grey cement clinkers.

([9]) The default values are based on the JRC estimates for grey Portland cement.

([10]) The default values are based on the JRC estimates for other grey hydraulic cements.

([11]) Also referred to as 'calcium aluminate cement'.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

2.4 Default values for the transitional period for fertilisers

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
Nitric acid	2808 00 00	Nitric acid; sulphonitric acids	2,56	0,05	2,60
Ammonia	2814	Ammonia, anhydrous or in aqueous solution	2,68	0,14	2,82
Mixed fertilisers	2834 21 00	Nitrates of potassium	1,82	0,06	1,88
	3102	Mineral or chemical fertilisers, nitrogenous	See below		
	3102 10	Urea, whether or not in aqueous solution	1,78	0,12	1,9
	3102 21 00	Ammonium sulphate	0,86	0,09	0,94
	3102 29 00	Double salts and mixtures of ammonium sulphate and ammonium nitrate	1,54	0,10	1,63
	3102 30	Ammonium nitrate, whether or not in aqueous solution	2,32	0,07	2,39
	3102 40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	1,77	0,06	1,84
	3102 50 00	Sodium nitrate	3,99	0,07	4,06
	3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate	1,87	0,08	1,95
	3102 80 00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1,28	0,06	1,34
	3102 90 00	Other including mixtures not specified in the foregoing subheadings[12]	1,65	0,10	1,74
	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	See below		
	3105 10 00	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg[13]	0,94	0,08	1,02
	3105 20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	1,23	0,11	1,35
	3105 30 00	Diammonium hydrogenorthophosphate (diammonium phosphate)	0,69	0,06	0,75

([12]) The default values are based on a weighted average of all other CBAM goods under CN 3102, with weighting according to the volumes of imports into the EU in 2019.

([13]) The default values are based on a weighted average of all other CBAM goods under CN 3105, with weighting according to the volumes of imports into the EU in 2019.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
	3105 40 00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0,44	0,05	0,49
	3105 51 00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus (nitrates and phosphates)	1,29	0,11	1,4
	3105 59 00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus (other)	1,29	0,11	1,4
	3105 90	Other[13]	0,94	0,08	1,02

Source: JRC, 2023.[3]

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

2.5 Default values for the transitional period for aluminium

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
Unwrought aluminium	7601	Unwrought aluminium	2,36	8,14	10,49
Aluminium products	7603	Aluminium powders and flakes	2,48	8,4	10,88
	7604 10 10	Bars and rods of aluminium, not alloyed	2,31	7,49	9,80
	7604 10 90	Profiles of aluminium, not alloyed	2,73	9,30	12,04
	7604 21 00	Hollow profiles of aluminium alloys	2,73	9,30	12,04
	7604 29 10	Bars and rods of aluminium alloys	2,31	7,49	9,80
	7604 29 90	Profiles of aluminium alloys	2,73	9,30	12,04
	7605	Aluminium wire	2,31	7,49	9,80
	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	2,86	9,25	12,11
	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	2,86	9,25	12,11
	7608	Aluminium tubes and pipes	2,73	9,30	12,04
	7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	2,73	9,30	12,04
	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	2,73	9,30	12,04
	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	2,86	9,25	12,11
	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied	2,86	9,25	12,11

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
		gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment			
	7613 00 00	Aluminium containers for compressed or liquefied gas	2,86	9,25	12,11
	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	2,31	7,49	9,80
	7616	Other articles of aluminium	See below		
	7616 10 00	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	2,86	9,25	12,11
	7616 91 00	Cloth, grill, netting and fencing, of aluminium wire	2,86	9,25	12,11
	7616 99 10	Other - Cast	2,48	8,40	10,88
	7616 99 90	Other - Other	2,86	9,25	12,11

Source: JRC, 2023.[3]

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

2.6 Default values for the transitional period for hydrogen

Aggregated goods category	CN code	Description	Default values (tonne CO_2e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
Hydrogen	2804 10 00	Hydrogen	10,4	0,0	10,4

Source: JRC, 2023.[4]

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

3 DEFAULT VALUES FOR DETERMINING INDIRECT EMISSIONS EMBEDDED IN CBAM GOODS OTHER THAN ELECTRICITY IN THE TRANSITIONAL CBAM PERIOD

The general approach for determining embedded indirect emissions in CBAM goods other than electricity is to use default values for the emission factor for electricity. Indirect emissions are then calculated by multiplying those default values with the amount of electricity consumed to produce the respective CBAM goods.

The default values represent the average emission factors of the country of origin electricity grid, based on data from the International Energy Agency (IEA).[14] These data are not published in this document but are made available to reporting declarants through the CBAM Transitional Registry.

The default values in the CBAM Transitional Registry represent the 5-year average emission factors for electricity covering the years 2016 to 2020. They are provided for around 150 countries. If a default value is not available for a specific country, the Registry attributes the world average emission factor as provided by the IEA. In the case of a few countries, the IEA dataset does not contain emission factors for the years 2016 to 2020, due to the high share of renewable electricity in the electricity grid. In the case of these few countries, the default values are set to zero.

If a reporting declarant does not want to use the default values made available by the Commission, there is also the possibility to use any other emission factor of the country of origin electricity grid based on publicly available data representing either the average emission factor or the CO_2 emission factor. Moreover, actual emission factors for electricity may be used in the case of a) a direct technical link between the installation in which the good is produced and the electricity generation source or b) a power purchase agreement between the consumer and the producer of the electricity for an amount of electricity that is equivalent to the amount for which the use of a specific value is claimed. Provisions on the use of emission factors other than those provided by the Commission can be found in Annex III, Section D.4 of Implementing Regulation (EU) 2023/1773.

The default values referred to in this section apply only until the end of the transitional period on 31 December 2025. From 2026 onwards, another set of default values will apply. Those values will be set as the average of:

- the emission factor of the Union electricity grid,
- the emission factor of the country of origin electricity grid, or
- the CO_2 emission factor of price-setting sources in the country of origin.

The default values for the determination of indirect emissions applicable from 2026 onwards will be determined through an implementing act planned for adoption in 2025.

([14]) International Energy Agency (IEA): Emission factors 2021.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

4 DEFAULT VALUES FOR ELECTRICITY AS CBAM GOOD IN THE TRANSITIONAL CBAM PERIOD

The general approach for determining embedded direct emissions for electricity as CBAM good is to use default values for the CO_2 emission factors. CO_2 emission factor means the weighted average of the CO_2 intensity of electricity produced from fossil fuels within a geographic area. Embedded direct emissions are then calculated by multiplying those default values with the amount of electricity imported into the EU.

The default values represent the average emission factors of the electricity produced from fossil fuels in the country of origin, based on data from the International Energy Agency (IEA).[14] These data are not published in this document but are made available to reporting declarants through the CBAM Transitional Registry.

The default values in the CBAM Transitional Registry represent the 5-year average CO_2 emission factors covering the years 2016 to 2020. They are provided for around 15 countries, representing the countries from which electricity is currently exported to the EU or potentially in the near future.

Under certain conditions, other emission factors may be used, as specified in Annex III, Section D.2 of Implementing Regulation (EU) 2023/1773.

The default values referred to in this section apply only until the end of the transitional period on 31 December 2025. From 2026 onwards, another set of default values will apply. Those values will be set at the CO_2 emission factor in the third country, group of third countries or region within a third country, based on the best data available to the Commission. They will be determined through an implementing act planned for adoption in 2025.

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

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5 GLOSSARY

Term	Definition
Actual emissions	emissions calculated based on primary data from the production processes of goods and from the production of electricity consumed during those processes
Aggregated goods category	a group of CBAM goods with their CN codes, used for the purpose of defining system boundaries of production processes
CO_2 emission factor	weighted average of the CO_2 intensity of electricity produced from fossil fuels within a geographic area. With respect to the geographic area, the default values for the CO_2 emission factors for electricity as CBAM good referred to in this document refer to countries.
Combined nomenclature (CN)	classification of goods, designed to meet the needs of: i) the Common customs tariff, setting import duties for products imported into the European Union (EU), as well as the Integrated tariff of the European Communities (Taric), incorporating all EU and trade measures applied to goods imported into and exported out of the EU; ii) the international trade statistics of the EU. The CN provides the means of collecting, exchanging and publishing data on EU international trade statistics. It is also used for the collection and publication of international trade statistics in intra-EU trade
Default value	value that is calculated or drawn from secondary data, which represents the embedded emissions in goods
Direct emissions	emissions from the production processes of goods including emissions from the production of heating and cooling that is consumed during the production processes, irrespective of the location of the production of the heating and cooling
Embedded emissions	direct emissions released during the production of goods and indirect emissions from the production of electricity that is consumed during the production processes
Emissions	release of greenhouse gases into the atmosphere from the production of goods
Emission factor for electricity	default value, expressed in CO_2e, representing the emission intensity of electricity consumed in production of goods
Goods	goods listed in Annex I to the CBAM Regulation (EU) 2023/956
Indirect emissions	emissions from the production of electricity, which is consumed during the production processes of goods, regardless of the location of the production of the consumed electricity
Installation	a stationary technical unit where a production process is carried out

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Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.

Term	Definition
Operator	any person who operates or controls an installation in a third (i.e. non-EU) country
Reporting declarant	any of the following persons: (a) the importer who lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf; (b) the person, holding an authorisation to lodge a customs declaration referred to in Article 182(1) of Regulation (EU) No 952/2013, who declares the importation of goods; (c) the indirect customs representative, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation (EU) 2023/956
Specific embedded emissions	embedded emissions of one tonne of goods, expressed as tonnes of CO_2e emissions per tonne of goods
Tonne of CO_2e	one metric tonne of carbon dioxide (‘CO_2’), or an amount of any other greenhouse gas listed in Annex I to the CBAM Regulation with an equivalent global warming potential (‘CO_2e‘)

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr/tso-gemlik-envision/Sorgula/BSUKHPJ92 adresinden yapılabilir.