



CBAM readiness for Australian exporters and import-facing supply chains

TVA market-facing overview

CBAM scope

Data pack

Verification

Certificates

Focus audience: Australian companies with EU-facing product chains and public organisations shaping export-readiness frameworks.

What this deck explains

1

Policy logic

why CBAM mirrors EU carbon costs on imports and why Australian supply chains need product-level evidence

2

Scope in practice

which sectors, goods and product routes are most relevant for Australian exporters and their EU customers

3

Operating model

who does what across operator, importer, authorised declarant, verifier and competent authority

4

TVA route

how TVA can frame audit and certification activity under the TUV NORD route, with consulting reserved for public bodies

What CBAM does

Policy mechanism from embedded emissions data to EU declaration and certificate obligation



Why it exists

The operator and importer guidance describe CBAM as a mechanism designed to apply the same carbon costs to imported goods as would be incurred under the EU system, reducing carbon-leakage risk and aligning with EU ETS-style monitoring rules.

Current sector scope

CBAM Q&A and guidance highlight the core goods groups: cement, iron and steel, aluminium, fertilisers, hydrogen and electricity.

Steel

Aluminium

Cement

Hydrogen

Why Australian companies care

Even where the immediate legal filing sits with the EU-side importer or authorised declarant, the evidence burden reaches back to the producing installation. That makes product data, route data and audit-ready records a commercial issue for exporters.

Export bids

Buyer due diligence

Contract terms

Which supply chains are affected in practice

Current CBAM goods scope translated into Australian-facing product chains



Supply-chain lane	Typical Australian touchpoints	EU-facing good group	What the data pack usually needs
Iron and steel	mills, processors, engineered products, upstream metal suppliers	iron / steel goods	installation identity, production route, direct + indirect emissions, precursor detail
Aluminium	smelters, casters, extruders, downstream fabricators	aluminium goods	primary vs secondary route signals, electricity data, scrap-related parameters where relevant
Cement and clinker	cement export projects, linked mineral inputs, grinding or blending flows	cement / clinker	clinker ratio, process route, fuel and calcination related emissions
Fertilisers and ammonia	ammonia, urea and fertiliser chains; hydrogen-linked routes	fertiliser goods / ammonia	production route, precursor use, carbon price paid abroad, electricity and fuel data
Hydrogen (and related route evidence)	hydrogen export projects and EU-facing derivative discussions	hydrogen	route type, electricity use, direct emissions, installation data and supporting methodology

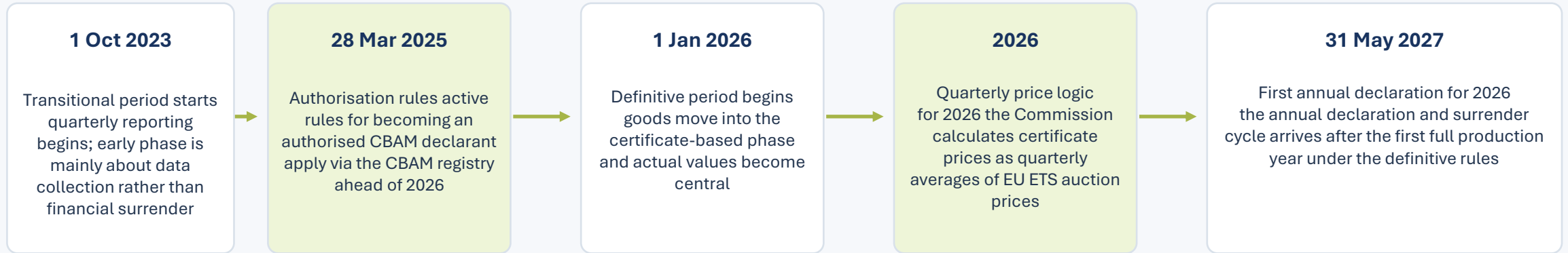
Core evidence fields

- Quantity of goods
- Country of origin
- Installation data
- Direct emissions
- Indirect emissions
- Production route
- Precursor details
- Data quality / method
- Carbon price due abroad

The self-assessment tool and guidance are useful for scoping whether a good is in or out and what data must be requested from the supplier.

Timeline from transitional reporting to the definitive period

Key dates that matter for Australian suppliers, EU importers and verification planning



Reporting lane

Operator-side evidence starts in the plant, but the formal Union-side reporting sits with the importer / reporting declarant in transition and with the authorised declarant in the definitive phase. This means the exporter should prepare the data package before the buyer asks for it.

Operator data

Importer filing

Annual declaration

Financial lane

The 2025 certificate-pricing rule says 2026 uses quarterly average EU ETS auction prices, while from 2027 the certificate price becomes a weekly average. The 2025 free-allocation rule also starts to adjust how many certificates are due.

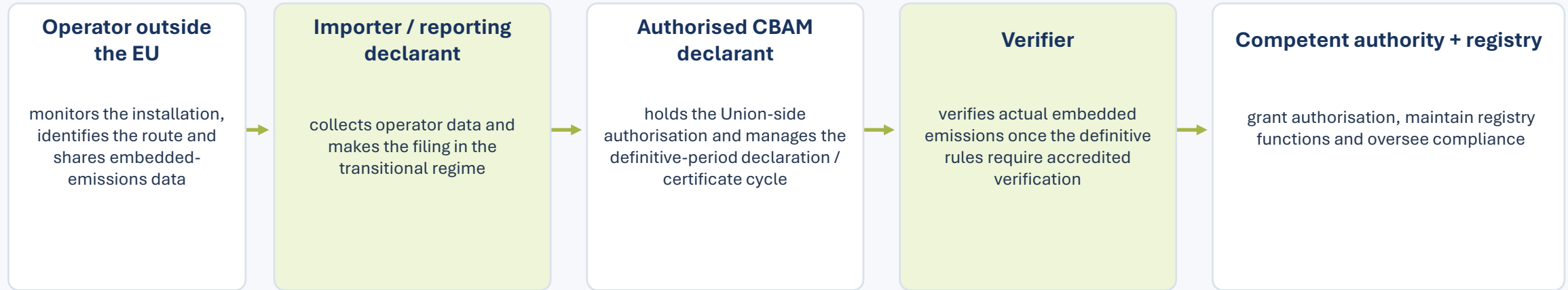
EU ETS link

2026 quarterly

2027 weekly

Who does what under CBAM

Simple role map for exporters, buyers and assurance actors



What the Australian supplier should know

“The filing may sit in Europe, but the evidence starts with your plant, your route and your records.”

Good early questions: Which EU buyer is the reporting party? Which CN code is in play? Who will verify actual values? Do we need default values only, or a full verification-ready pack?

What the EU buyer usually needs

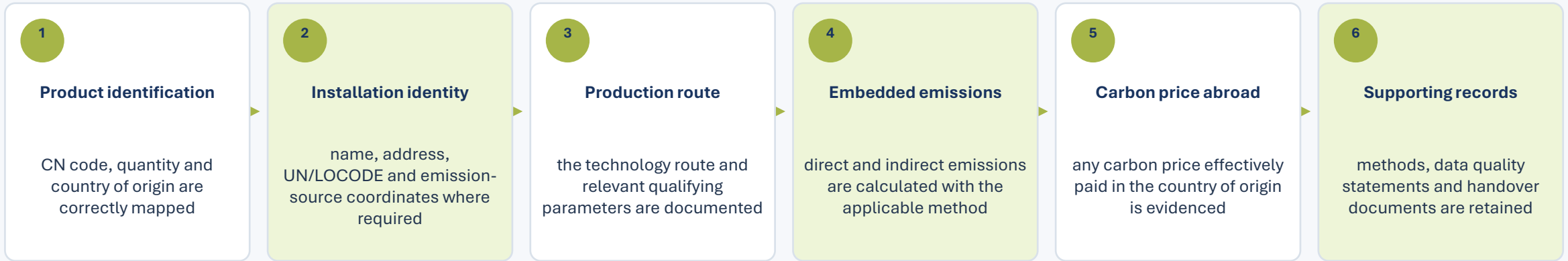
Reliable operator data on time, a clear route classification, and enough supporting evidence to survive scrutiny in the declaration and any subsequent review.

Where TVA / TUV NORD can sit

TVA can frame the local audit-preparation and evidence-structuring conversation under the TUV NORD route, while the CBAM-specific verification path must align with the accredited-verifier framework that applies from the definitive period onward.

What has to travel with the product

Evidence chain from installation to Union-side declaration



Simple vs complex goods

The Q&A explains that complex goods may require precursor information and route-specific attribution, so the data pack must follow the actual production logic rather than only the final invoice description.

Precursor aware

Route specific

Operator-to-buyer handoff

The importer guidance points to an electronic template and structured communication from the operator to the declarant. That handoff is where many practical issues surface first.

Practical takeaway

A CBAM conversation becomes easier when the exporter can show one clean evidence pack: product scope, route, emissions, supporting methods and the commercial counterpart who will use the data in Europe.

Single pack

Buyer-ready

How CBAM links to EU ETS and certificates



Certificate price, free-allocation adjustment and the exporter implication



2026 price rule

The 2025 pricing regulation says the Commission calculates 2026 certificate prices as quarterly averages of EU ETS auction clearing prices, weighted by auction volume.

Quarterly average **EU ETS linked**

From 2027

The certificate price moves to a weekly average, which makes market timing and annual declaration planning more operational for the authorised declarant.

Weekly average price

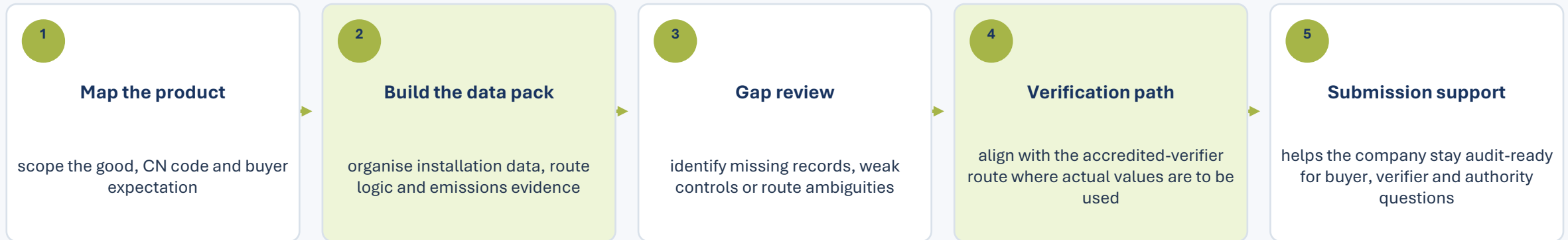
Exporter implication

Price is a Union-side issue, but data quality is an exporter issue. If actual emissions and route evidence are weak, the commercial discussion can quickly move toward default values, conservative assumptions or delayed acceptance by the buyer.

The 2025 free-allocation rule also shows that the definitive calculation increasingly interacts with route, precursor and benchmark detail.

Where audit and verification enter the model

TVA company-facing route under TUV NORD, with public-sector consulting kept separate



For companies

Frame TVA first as the local delivery interface under the TUV NORD certification route: audit preparation, documentation review, evidence-structuring and practical readiness for the assurance pathway.

Audit **Certification** **Readiness**

Important boundary

The 2025 verifier-accreditation rule is specific: actual values in the definitive regime must be verified by an accredited verifier. This slide therefore frames TVA support as route-building and local delivery under the TUV NORD framework, not as a stand-alone generic certification offer.

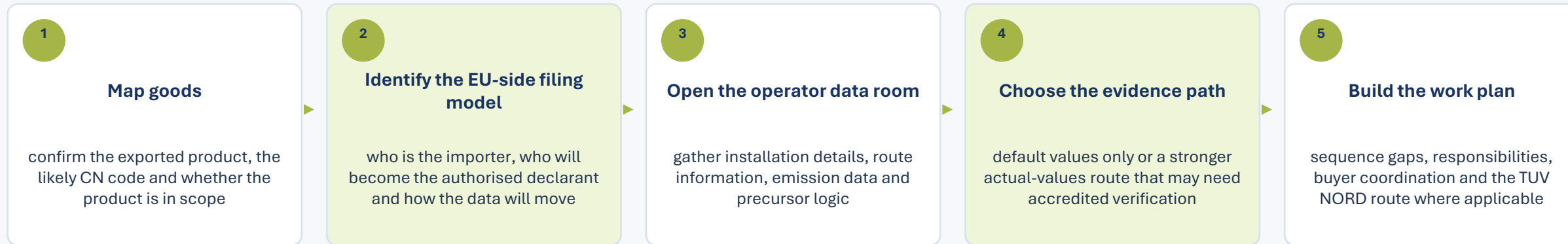
For public organisations

Consulting remains the public-sector lane: programme design, export-readiness frameworks, pilot methods, market-facing evidence models and stakeholder engagement around CBAM preparedness.

Programme design **Pilots** **Stakeholders**

Suggested first step for an Australian company

Practical flow for a first CBAM-readiness conversation



What a company should prepare

A short product-scope view, a list of missing evidence, the name of the Union-side reporting party, a decision on whether verification-ready actual values are worth building now, and a proposed next work package under the TVA / TUV NORD route.

Scope confirmed

Evidence gaps listed

Roles identified

Next work package proposed

Closing message

“Start with one product chain, one EU buyer path and one clean data pack. That is usually enough to make the CBAM conversation operational.”

CBAM document map used for this presentation

Main source documents found in the EU Commission online library



Guidance: operators outside the EU

installation-side monitoring, production routes and operator responsibilities

Guidance: importers into the EU

declarant obligations, reporting template and importer workflow

CBAM Q&A

implementation questions, sector scope and methodology clarifications

Self-assessment tool

quick scope check and supplier data checklist

2025/486

authorised CBAM declarant process

2025/2548

certificate price calculation and publication

2025/2551

verifier accreditation and oversight

2025/2620

free allocation adjustment to certificates due

This slide is included so the reader can update and / or expand knowledge easily.