



2026?1?1?CBAM????????????????????????????????

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????????CO2????????????????????????????????

CBAM?2026?1?1?2023?5?16?2025?12?31?CO2????????

2025?12?16?2025?12?31?

EU????CO2????CO2????EC????CO2????EU-ETS????CBAM????

2026?7?31?EC?????  
EU 2026/1740????

### Implementing regulation – CFSP – 2026/1740 – EN – EUR-Lex

EC????transcription  
mistakes????inadvertently omitted????

2025?12?EU2025/2621?EU2026/1740????

??CN?Combined

Nomenclature????EU????HS?Harmonized  
System????EU???

????

????CN 7218?7223?

8.67?10.0tCO<sub>2</sub>eq????Other Countries and  
Territories????4.82?5.02  
tCO<sub>2</sub>eq????CBAM????

????CN 2804 10 00?

17.74?10.82 tCO<sub>2</sub>eq????

????CN 7202?

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????CN 2601 12 00?

N/A????  
0.617?0.686 tCO<sub>2</sub>eq????

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2026?1?1?2025?12?31?

???CN????????????????????????????????????????????????????????????2023?5??2?????????????  
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