



Brussels, 08 January 2026

Q & A ON NEW ARTICLE 27A

Subject: The potential application of new Article 27a of the CBAM Regulation

Q1. What could the Commission do if CBAM has a severe impact on the price of goods?

A1. The CBAM Regulation does not currently allow for the suspension or removal of goods from the scope of application of the measure. Any modification of the list of goods would require an amendment of the Regulation after agreement of the European Parliament and the Council.

Therefore, the Commission has included, as part of the proposal adopted last 17 December, a new Article 27a would allow the Commission to remove goods temporarily from the list in Annex I of the Regulation if it considers that the inclusion of a good in Annex I causes severe harm to the Union internal market due to serious and unforeseen circumstances related to the impact on the prices of goods.

If Article 27a (as adopted by the Commission in December 2025) is adopted by the co-legislators, the Commission would assess whether there is relevant evidence showing that the impact of the CBAM on the price of certain goods causes severe harm to the Union internal market due to serious and unforeseen circumstances. If the conclusion of that assessment is that a CBAM good should be removed from Annex I, the Commission would be empowered to remove the affected goods from Annex I of the CBAM Regulation.

If the Commission concludes that such evidence exists, it could remove the goods affected from such impact from the scope of the CBAM Regulation through the adoption of a delegated act, until those serious and unforeseen circumstances no longer exist. Those measures can apply to any goods covered by Annex I of the CBAM Regulation.

Q2. If the Commission applies Article 27a (if adopted by the co-legislators as proposed by the Commission), can the removal of a certain good from the scope of the CBAM Regulation be retroactive?

A2. Yes, it can.

If Article 27a (as adopted by the Commission in December 2025) is adopted by the co-legislators, and the Commission assesses a concrete case and concludes that the conditions in such Article are met, it needs to adopt a delegated act to remove the affected goods from Annex I of the CBAM Regulation. It is likely that the serious and unforeseen circumstances causing severe harm to the Union internal market exist before that delegated act is

published in the official journal, which means that the affected goods have to be removed from the scope of the CBAM Regulation with retroactive effect, i.e. from the moment the Commission considers that the conditions set out in Article 27a started to be met.

Q3. If the Commission decides to apply Article 27a retroactively, as of 1 January 2026, and CBAM declarants had purchased CBAM certificates for the affected goods imported during the period where that measure applies, what would happen?

A3. This circumstance would not apply in 2026 because CBAM certificates can only be purchased as of 1 February 2027 according to Article 20 of the CBAM Regulation. If the delegated act stemming from Article 27a applies before that date, no CBAM certificates could have been purchased and therefore, no financial consequences would take place for CBAM declarants.

However, if the delegated act stemming from Article 27a would apply after that date and CBAM declarants have bought CBAM certificates corresponding to imports in 2026 or later, CBAM declarants who had purchased CBAM certificates for the imports of such goods would have to be reimbursed of the price they paid for those certificates.

This procedure is the natural consequence of the retroactive effect of that measure. This reimbursement has to be set out in an EU legal text, which could be the delegated act stemming from Article 27a or a different one.