

The CBAM Brief

NEWSLETTER



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A MONTHLY BRIEF ON CBAM AND HOW IT IS SHAPING SUPPLIERS, IMPORTERS AND THEIR BUSINESSES. STAY UPDATED WITH ALL CHANGES AND RULES UNDER CBAM.

Dear Readers,

Welcome to the December edition of The CBAM Brief, a monthly newsletter by India's best CBAM reporting partner CleanCarbon.ai. I am Nilesh Bhattad, CBAM expert and CEO, Clean Carbon.ai. In this newsletter, we will cover how CBAM has evolved over the last one year and what are the upcoming updates in the world of CBAM.

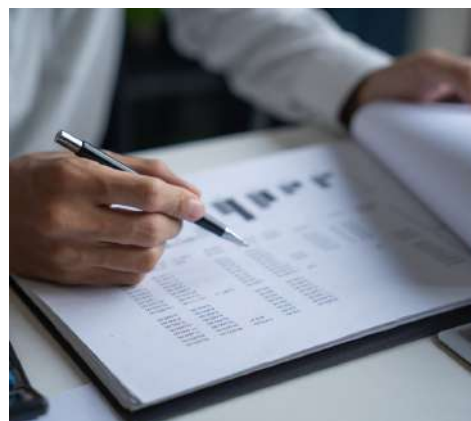


By Nilesh Bhattad
Founder & CEO | Cleancarbon.ai

Latest news

Emissions Data Verification to Become Stricter from January 2026?

The leaked CBAM draft reveals the verification of emissions data will become stricter from January 2026. There will be two ways to conduct CBAM data verification: virtual and physical. Every company producing CBAM reports will have to ensure physical visits by EU-accredited agencies and individuals for data verification from January 2026. However, from January 2027, the verifiers may replace the physical verification with a virtual visit. They could also waive off the verification if data integrity is established and during when they have no doubts regarding data hygiene and accuracy. [Read more...](#)



CBAM Certificate Price Calculation As Per EU ETS Auction Price: Suggest Leaked CBAM Document

As CBAM reporting becomes mandatory from January, 2026, European Union Commission's leaked CBAM documents suggest stricter rules will be applicable soon. The draft reveals that the CBAM certificate price will be calculated with the help of prices from all auctions under the EU Emissions Trading System (ETS). The regulations also suggest the CBAM price will be calculated on a quarterly basis for 2026 and a weekly basis from 2027 onwards. Notably, the CBAM tax will also be applicable from 2027, but the tariff will be decided and imposed on emissions data from January 2026.



Meanwhile, the fixed CBAM price will be published soon after the Commission has studied all the relevant information. The leaked draft says, “a single price will be published for all.” The quarterly CBAM prices will be available to authorised declarants in the CBAM registry from the third quarter of 2026. Moreover, the EU will release the CBAM prices starting the first working day from 2027. [Read More...](#)

Materiality Threshold Published for CBAM Reporting: Leaked Draft

A materiality threshold is a benchmark used in accounting and auditing to determine if an omission or misstatement in financial information is significant enough to influence the economic decisions of a reasonable user (like an investor or creditor). The draft rules have introduced the materiality threshold of 5%. This means the level of errors that can be tolerated under varying CBAM compliance circumstances is 5 per cent only.



Blog

5 Things To Keep in Mind While Selecting Your CBAM Reporting Software

With manual reporting proving complex and error-prone, businesses now require dedicated digital solutions. This blog highlights the essential features of a top-tier CBAM accounting platform to ensure compliance, efficiency, and competitive advantage. [Read More...](#)

Case Study

Jindal Aluminium Reduces CBAM Tax by 40% Through Timely Reporting



Jindal Aluminium Limited, a leading aluminium manufacturer based in India, is one of the largest producers of aluminium extruded products in the country. With a strong presence in the aluminium sector, Jindal exports to various global markets, including the European Union. [Read More...](#)



Video

How CBAM Tax Will Be Calculated : Explains Mr. Nilesh Bhattad

In this video, Mr. Nilesh Bhattad explains the exact meaning of Carbon Border Adjustment Mechanism (CBAM)—often called the EU Carbon Tax. Learn how CBAM impacts carbon-intensive sectors like steel, aluminium, cement, and fertilisers, and what Indian businesses must do to stay competitive in global markets.

HOW CBAM TAX WILL BE CALCULATED



We do only CBAM compliance so that you can focus on your business.



Nilesh Bhattad, Founder & CEO of cleancarbon.ai, broke down the CBAM and its implications for India's metals exports.

Talk to us and understand CBAM!

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