

# Import of electricity – CBAM obligations

The Dutch Emissions Authority (NEa) would like to inform you about CBAM obligations for electricity importers. The NEa is the competent authority for CBAM in the Netherlands.

## Carbon Border Adjustment Mechanism

CBAM stands for “Carbon Border Adjustment Mechanism”. CBAM is the EU’s tool to put a fair price on the carbon emitted during the production of carbon intensive goods. It also aims to encourage cleaner production in non-EU countries. CBAM applies to a range of goods, including electricity.

## CBAM obligations

When you have been allocated capacity for electricity import into the Netherlands on the BritNed cable and you have nominated this, you are required to report CO<sub>2</sub> emissions embedded in the imported electricity.

The reporting obligation is the only CBAM obligation until 1 January 2026. Reports must be submitted for every quarter. Embedded emissions are the emissions from the production of the imported electricity. Embedded emissions must be calculated using standard values. When certain conditions are met, you may use actual values. You can ask an indirect representative to take over the CBAM obligation.

From 1 January 2026 onwards, there are financial obligations and you will have to purchase CBAM-certificates.

## Role of BritNed

Recently the NEa has received a number of questions regarding the role of BritNed in CBAM. We are aware that BritNed - post Brexit - has assumed responsibility for import declarations for its customers. This does not mean that BritNed has CBAM obligations. When capacity for electricity import into the EU has been allocated to you, and you have nominated this capacity for import, you have the reporting obligation.

## Additional information

For more information on CBAM, please consult the [website](#) from the European Commission, and our [website](#). Specifically, these [FAQ's](#) may be useful.

Do you have CBAM reporting obligations for the import of electricity and you want to be notified by the NEa directly with further information? Kindly submit your companies' details to [cbam@emissieautoriteit.nl](mailto:cbam@emissieautoriteit.nl). If you have any further questions you can also contact us at the aforementioned e-mail address.