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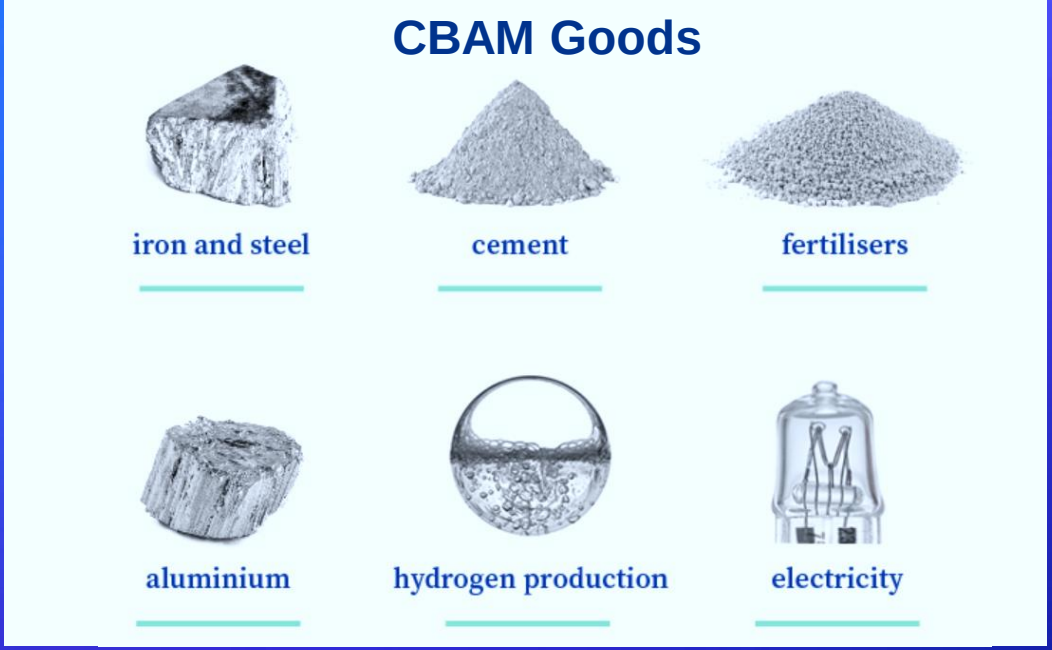
Small Update on CBAM and EUDR

CBAM およびEUDRのアップデート

2025年2月19日

Carbon Boarder Adjustment Mechanism (CBAM)



Date	Key timeline
1st Oct. 2023	Start of Transitional phase, i.e. quarterly reporting embedded CO2 and the CO2 price paid in the goods country of origin.
1st Jan. 2025	Start of application for authorized CBAM declarant
1st Jan. 2026	Start of definitive regime
31st May 2027	The first CBAM declaration for Y2026
-2030	All EU-ETS sectors to be covered by CBAM
2034-	Abolishment of Free allowance in EU-ET

Update

Emission calculation method for reporting

- Embedded emissions in goods other than electricity shall be determined based on the actual emissions from July 2024.

Potential extension CBAM goods

- Downstream products
- Embedded indirect emissions
- Embedded emissions in the transport
- Other goods at risk of carbon leakage
- Other input materials (precursors)

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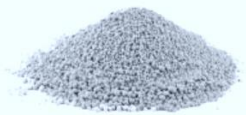
国境炭素調整メカニズム(CBAM)

<CBAM対象物品>

鉄鋼

セメント



肥料

アルミニウム

水素

電力

	主なスケジュール
2023年10月1日	移行期間の開始：対象物品の輸入者は、四半期毎に、輸入した対象物品製造に際しての温室効果ガスの排出量、原産国で課された炭素コストを報告
2025年1月1日	CBAM対象物品の登録輸入業者認定の取得
2026年1月1日	本格適用開始
2027年5月31日	初回（2026年分の）CBAM申告書を提出
2030年まで	欧州排出権取引制度の全対象部門へCBAMを適用
2034年以降	欧州排出権取引制度において無償割当を全廃し、CBAMに全面的に移行

直近の状況

報告に際しての排出量の計算方法

- 電力以外の対象物品の排出量は、2024年7月以降は、実際の排出量をベースに算出・報告しなければならない。

CBAM対象の拡大動向

- 対象物品の川下製品
- 対象となる間接排出量
- 輸送・輸送サービスの排出量
- 対象物品の拡大
- 対象製品の投入材料

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EU Deforestation Regulation(EUDR)

Purposes

- To avoid deforestation and forest degradation in the EU and globally
- Reduce carbon emissions by at least 32 million metric tones a year

Who

- Operator: Importers, exporters, first producers of the commodities in EU
- Trader: Intermediaries after an operator in supply chain of the commodities in EU

Due Diligence

1) Collection of information
2) Risk assessment
3) Risk mitigation measure

Penalty (inter alia)

Up to 4% of revenue in EU

Commodities subject to EUDR

Commodities	Major products
Cattle	Beef and leather
Cocoa	Beans, shells, cocoa butter and chocolate
Coffee	Beans, husks
Rubber	Tyres, transmission belt, other rubber products
Soya	Beans flour, beans oil
Oil palm	Palm oil, nuts, seeds
Woods	Furniture, paper

Important dates

31st Dec. 2020	‘‘Deforestation Free’’ = produced in a land without deforestation and forest degradation after the date
29th Jun. 2023	Enforcement of EUDR
30th Dec. 2025	DD obligation for operators and large traders
30th Jun. 2026	DD obligation for micro and small sized undertakings

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欧州森林破壊防止規則(EUDR)

目的

- EU域内及び世 界の森林減少や森林劣化の回避
- 少なくとも3,200万トンの炭素排出量の削減

対象者

- オペレーター：EUにおける対象物品の輸入業者、輸出業者、最初の製造業者
- トレーダー：EU内の対象物品のサプライチェーンにおいて、オペレーターの下流に位置する仲介・小売業者等

デューデリジェンス（DD）

1) 情報収集
2) リスク評価
3) リスク緩和措置

罰金（最高額）

事業者のＥＵ全体の年間総売上の4%

対象製品

対象関連物品	対象関連製品(例)
牛	牛肉、牛革
カカオ	カカオの豆や殻、カカオバター、チョコレート
珈琲	珈琲の豆やさや
ゴム	タイヤ、ゴム製品
大豆	大豆、大豆かす、大豆油
アブラヤシ	アブラヤシの豆、種、パーム油
木材	家具、紙

スケジュール

2020年12月31日	「森林減少フリー（deforestation-free）」とは、同日以降、森林減少されていない土地で生産された対象関連物品
2023年6月29日	EUDRの施行
2025年12月30日	オペレーター、大規模トレーダーへのDD義務開始
2026年6月30日	小規模・零細事業者の限定的なDD義務開始

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Q&A 概要

CBAMに関する最新の議論について教えてください。

EU委員会は、CBAM報告の範囲を制限する提案を発表しました。つまり、CO2排出量に基づく報告基準値を導入し、基準値を下回る小規模業者を報告義務から除外する措置でありますが、事業者者はCBAMの適用あ象となるかどうかを判断するために、輸入に関連するCO2排出量を確認する必要があります。

一方、EU委員会はデミニミス基準値について50トンの基準値を発表しました。つまり、CBAMは、暦年に排出量が50トンを超えるCBAM物品を輸入する事業者にのみ適用されます。この提案はまだ検討中で、EUレベルで承認される必要があります。

企業は2025年から実際の排出量に基づいて報告することは現実的に可能でしょうか？

多くのケースにおいて、実際の排出量を計算するために必要なデータの収集は困難です。清算に投入する原材料等に加えて、生産工程全体を考慮する必要があります（例えば、鋼塊から製造された鋼ねじの排出量データについては、鋼塊1つあたりの直接排出量を考慮する必要があります）ので、容易ではありません。

EU委員会はこうした困難を認識し、2024年8月にガイドラインを発行しました。基本的に、このガイドラインは実際の排出量データの収集が困難であり、実際の排出量データを報告できない事業者であっても、誠意を持って、熱心に、そしてCBAM規則に従ってデータを収集しようとした事業者に対しては罰則を課すべきではないことを記載しています、

したがって、実際の排出量データの収集に関して、第三国のサプライヤーとのコミュニケーションにおいて、CBAM規則を理解している専門家を関与させることが推奨されます。

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Q&A 概要

CBAM報告の適用範囲拡大について、以下の観点について最新の状況があれば教えてください。

- 現在のCBAM対象物品の下流製品への拡大
  - 鉄鋼およびアルミニウムの下流製品への適用拡大が予定されており、2024年にパブリックコメントが出ております。
- 間接排出への拡大
  - 間接排出の算定方法論を策定するための調査と協議が進行中です。主要な結果は2025年末までに得られる見込みです。
- 輸送過程における間接排出への拡大
  - 現在CBAMではカバーされていませんが、最終的には輸送過程におけるCO2排出量もCBAM報告の対象とすることを目標としています。

例えば、海運に伴うCO2排出量は現在EU排出量取引制度（ETS）の対象となっており、CBAMはETSを段階的に廃止する予定です（遅くとも2034年までに）。

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Q&A 概要

- **排出量の多いその他の製品への拡大**
  - **製油所、化学・製紙業、ガラス、セラミックスは、一般的にCO2排出量の多い産業とみなされています。EU委員会の最新の発表では、製油所、化学・製紙業が明確に言及されています。**
- **その他の投入原材料等への拡大**
  - その他の投入する原材料等（例：製錬鉄塊の焼結鉄）のリストは入手可能です。完成品のCBAM義務については、関連する直接排出量（製造中の加熱および冷却に伴う排出量を含む）を考慮する必要があります。投入する原材料等に関連する間接排出量（例：原材料の製造に使用された電力あたりのCO2排出量）は、現在報告対象外です。

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Q&A 概要

「オペレーター」は規模に関わらず義務の免除を受けることはできないと承知しました。また、中小規模の「トレーダー」については免除されると理解しましたが、正しいでしょうか？大規模事業者の定義は何ですか？

一般的に、どの事業者もEUDRの免除対象にはなりません（零細事業者、小規模事業者、中規模事業者を含む）。中規模および小規模事業者の義務は限定的であり、取引ごとに基本情報（例：DDSの参照番号、サプライヤーの基本データなど）を収集・記録する必要があります。ただし、以前のDDに誤りがある疑いがある場合は、常に注意を払い、報告する必要があります。

2020年12月31日時点で以下の条件のうち2つを満たした場合に、大規模事業者とみなされます。

- 貸借対照表合計：25,000,000ユーロ
- 純売上高：50,000,000ユーロ
- 会計年度中の平均従業員数：250人

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Q&A 概要

「オペレータ」とは次のような事業者を言います：

- EU製品の最初の製造業者。
- EUからの製品の輸出業者
- 製品の輸入業者（EU市場に製品を供給するか、自社の事業目的で使用するもの）。
- EUDR物品（以前はDDの対象であった）を別のEUDR物品（例えば、異なる関税コードに該当するもの）に加工し、それらの物品をEU市場に供給または輸出する事業者。

「トレーダー」とは以下の事業者を言います：

- EUDR物品（以前はDDの対象であった）をEU市場に供給する事業者

一般的に、「オペレーター」に適用される義務は「トレーダー」にも適用されます。ただし、EUDR物品が以前はDDの対象であった場合、EUDRは簡素化されており、DDは不要です。

再度DDを実施する場合、事業者は前回のDDステートメントの参照番号を参照することができます。したがって、事業者はDDを再度実施する必要はありません。

ただし、事業者は前回のDDの正確性に関するすべての責任を負い、前回のDDがEUDRに準拠していることを確認する必要があります。さらに、事業者は履行した供給ごとに新しいDDステートメントを提出する必要があります。

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Q&A 概要

規制の導入が延期されたのはなぜですか？

業界からのフィードバックに基づき、EUにおいて、企業がEUDRによって導入された義務の履行に必要な枠組みや手順の導入、IT開発、第三国のサプライヤーからの情報収集を実施するためには、さらなる時間が必要であるという点について合意したためです。

多国籍企業は、この規制に実際どのように対処しようとしていますか？（例： EUDR対象物品の調達をEU域外のグループ内の事業体に集中させ、情報を一元的に収集し、それらの物品をEU域内に輸出するなど）

情報収集プロセスの一元化は一策であると考えられるが、EU委員会（EUレベルでEUDRを管轄）の現在の解釈に基づくと、オペレーターおよびトレーダーは、EUDRの義務を自ら、自らの名前で履行する必要があります。つまり、必要な手続きを実施し、DDステートメントを提出し、DDを実施する必要があります。この点は情報一元化に当たって考慮すべきです。

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Q&A 概要

EU域外のサプライヤーからどのような情報を収集すべきでしょうか？それらの情報を収集することは現実的でしょうか？

広範なデータ収集が必要であり、最も重要なのは、対象物品の生産地に関する地理・位置情報（つまり、基本的には、物品が生産された土地の座標（事前に定義された形式と仕様で））でります。対象物品が森林破壊に関連しないかどうかも、EUによって衛星画像を通じて確認されるため、地理・位置情報が最も重要と考えられます。

地理・位置情報データに加えて、輸送および加工処理会社（つまり、商品が EU に入る前に加工処理した事業体）の基本情報など、サプライ チェーン全体の関連情報も保持する必要があります。

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Q&A

Could you tell me the most hot latest discussion in CBAM?

The EU Commission announced that they will propose to limit the scope of CBAM reporting, i.e. a reporting threshold (based on CO2 emission) will be introduced, which will limit the scope of the CBAM reporting. Given that the threshold and de minimis exception will be based on the actual CO2 emission data, economic operators will have to review the CO2 emission related to their imports in order to establish whether they may fall under the scope of CBAM or not.

In the meantime, the EU Commission published its proposal related to the de minimis threshold. To sum up, the EU Commission proposed a 50 tonnes threshold, i.e. CBAM will be only relevant, for those economic operators, who import more than 50 tonnes of CBAM goods in the given calendar year. The proposal is still pending, it must confirmed on an EU-level.

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Q&A

Practically can companies report based on the actual emission from 2025?

The general experience is that the data necessary to calculate the actual emissions is problematic to collect, i.e. the whole production route must be considered, alongside with the relevant precursors (e.g. direct emission incurred per the steal ingots should be considered for the emission data of steel screws manufactured from the steel ingots).

The difficulties were noted by the EU Commission, and they issued a guideline back in August 2024. Basically, the guideline acknowledged that the actual emissions data is difficult to gather, and no penalty should be levied per economic operators, who are unable to report the actual emission data, but tried to gather the data in good faith, diligently and in line with the CBAM regulation.

Consequently, it is advised to involve professionals who understand the CBAM regulation per the communication with third-country suppliers regarding the collection of actual emission data.

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Q&A

Could you tell us the latest situation on extension of CBAM reporting in the following perspectives, if any.

- Downstream products

  The extension to iron, steel and aluminum downstream goods is expected, a public consultation with EU stakeholders was held already in 2024.

- Embedded indirect emissions

  Studies and consultations are underway to prepare a methodology for indirect emissions calculation. The main findings are expected before the end of 2025.

- Embedded emissions in the transport

  Currently not covered by the CBAM, the final aim is to consider such CO2 emissions for CBAM reporting as well.

  E.g. CO2 emission resulting from shipping is now covered by the EU Emissions Trading System (ETS), and the CBAM is intended to phase out the ETS (by 2034 at the latest).

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Q&A

Other goods at risk of carbon leakage

Refineries, the chemical and paper sectors, glass, ceramics are generally considered as CO2 emission extensive industries. The latest EU Commission announcement explicitly referred to refineries, the chemical and paper sectors.

Other input materials (precursors)

The list of relevant precursors (e.g. sintered iron for smelted iron ingots) is available. The related direct emission must be considered for the CBAM obligation of the finished goods (including emission resulted from the heating and cooling performed during the production).

Indirect emission related to the precursors (e.g. CO2 emission per the electricity used for the production of the precursor) is currently not reportable.

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Q&A

Any operator will not be exempted from the obligation? Middle and small sized trader will be exempted. What is the definition of large trader?

Generally, no, no operator will be exempted from the EUDR (including micro, small or middle sized operators).

The obligations of middle and small sized traders will be limited, they will be required to gather and record basic information per the transactions (e.g. reference number of the DDS, basic data of the supplier, etc.). Regardless, they must remain vigilant and report if they suspect that the previous DD was incorrect.

Those companies are considered as large traders, which fulfilled 2 of the below conditions on 31 December 2020:

- **balance sheet total: EUR 25,000,000**
- **net turnover: EUR 50,000,000**
- **average number of employees during the financial year: 250**

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Q&A

Operators:

- **first producers of EU goods;**
- **exporters of goods from the EU;**
- **importers of goods (who will supply them on the EU market or use them for own business purposes);**
- **entities who process EUDR goods (which previously were subject to DD) into different EUDR goods (e.g. falling under different customs tariff code) and then supply these goods on the EU market or export them;**

Traders:

- **entities who supply EUDR goods (which previously were subject to DD) on the EU market;**

Generally, the obligations applicable for operators are applicable for traders as well. However, if the EUDR goods were previously subject to DD, then the EUDR offers a simplification, i.e. the DD does not have to be carried out again, the reference number of the previous DD statement may be referred by the trader. Consequently, the trader will not be required to carry out the DD again.

However, they retain all liability per the correctness of the previous DD and must ascertain that the previous DD is in line with the EUDR. In addition, they are required to submit a new DD statement per the supply fulfilled by them.

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Q&A

Why is the introduction of the regulation postponed?

Based on the industry feedback, the EU agreed that further time is necessary for businesses to prepare for the obligations introduced by the EUDR, i.e. implement framework procedures, IT developments and gather information from third-country suppliers necessary for the fulfilment of the EUDR obligations.

How multinational companies are going to practically deal with the regulation in centralized procurement?

E.g. to concentrate procurement of goods subject to EUDR in an entity in the group out of EU to collect information centrally, then export those goods to EU

Generally, the information collection process may be centralized. However, based on the currently available interpretation of the EU Commission (responsible for the EUDR on EU level), economic operators and traders will be required to fulfil the EUDR obligations on their own and in their own name, i.e. they will have to implement the necessary processes, submit the DD statements and exercise DD.

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Q&A

What information should be collected from suppliers out of EU? Does it seems realistic to collect those information?

Extensive set of data is required, the most important will be the geolocation data related to the place of production of the concerned goods (i.e. basically the coordinates – in a predefined format and specification – of the plot of land where the goods were produced). The deforestation free nature of the concerned goods will be also checked by the EU via satellite images; thus the geolocation data may be considered as the most important.

Besides the geolocation data, the relevant information of the whole supply chain must be retained, e.g. basic information of the transporting and processing (i.e. entities, which processed the goods before they entered the EU) companies.

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