2026/2240

6.10.2026

# COUNCIL DECISION (EU) 2026/2240

## of 24 September 2026

## on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Annex XX (Environment) to the EEA Agreement (CBAM)

**(Text with EEA relevance)**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1), in conjunction with Article 218(9), thereof,

Having regard to Council Regulation (EC) No 2894/94 of 28 November 1994 concerning arrangements for implementing the Agreement on the European Economic Area ([1]), and in particular Article 1(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) The Agreement on the European Economic Area ([2]) (the 'EEA Agreement') entered into force on 1 January 1994.

(2) Pursuant to Article 98 of the EEA Agreement, the EEA Joint Committee is able to amend, inter alia, Annex XX (Environment) to the EEA Agreement.

(3) Regulation (EU) 2023/956 of the European Parliament and of the Council ([3]) and Regulation (EU) 2025/2083 of the European Parliament and of the Council ([4]) should be incorporated into the EEA Agreement.

(4) Annex XX (Environment) to the EEA Agreement should therefore be amended accordingly.

(5) It is therefore appropriate to establish the position to be adopted on the Union's behalf within the EEA Joint Committee concerning the proposed amendment to Annex XX (Environment) to the EEA Agreement,

HAS ADOPTED THIS DECISION:

*Article 1*

The position to be adopted, on the Union's behalf, within the EEA Joint Committee concerning the proposed amendment to Annex XX (Environment) to the EEA Agreement, shall be based on the draft decision of the EEA Joint Committee attached to this Decision.

([1]) OJ L 305, 30.11.1994, p. 6, ELI: http://data.europa.eu/eli/reg/1994/2894/oj.
([2]) OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.
([3]) Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj).
([4]) Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism (OJ L, 2025/2083, 17.10.2025, ELI: http://data.europa.eu/eli/reg/2025/2083/oj).

*Article 2*

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 24 September 2026.

*For the Council*
*The President*
P. BURKE

DRAFT

**DECISION OF THE EEA JOINT COMMITTEE No …/…**

**of …**

**amending Annex XX (Environment) to the EEA Agreement**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area (the 'EEA Agreement'), and in particular Article 98 thereof,

Whereas:

(1) Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (the 'CBAM') ([1]) is to be incorporated into the EEA Agreement.

(2) Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the CBAM ([2]) is to be incorporated into the EEA Agreement.

(3) Whereas Regulation (EU) 2023/956 presupposes the use of customs data and systems within the EU Customs Union that are outside the scope of the EEA Agreement, the Contracting Parties recognise the need for the EFTA States to undertake to adapt their national legislation to ensure that the CBAM operates uniformly throughout the European Economic Area.

(4) For the purposes of applying Regulation (EU) 2023/956 in a homogenous manner across the European Economic Area, the determination of the origin of goods and the classification of goods falling within the scope of Regulation (EU) 2023/956 must be aligned throughout the European Economic Area. In the Union, the determination of the origin of goods and the classification of goods are defined in accordance with the rules for non-preferential origin as referred to in Article 59 of Regulation (EU) No 952/2013, and the CN codes listed in the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff. The EFTA States shall, when implementing Regulation (EU) 2023/956 in their respective national legislation, adopt corresponding rules that shall be substantively identical to the rules applicable within the Union, ensuring full homogeneity throughout the European Economic Area. The Union shall notify the EFTA States of any changes to the rules on the non-preferential origin of goods, the CN codes and the additional Taric subdivisions, relevant for determining the scope of Regulation (EU) 2023/956. The EFTA States shall ensure that the rules for non-preferential origin and the classification of goods relevant for the application of Regulation (EU) 2023/956 in their national legislation continuously correspond to the rules applicable within the Union and ensure uniform and simultaneous application of those rules. In accordance with Article 109(1) of the EEA Agreement, the EFTA Surveillance Authority monitors the transposition and implementation of Regulation (EU) 2023/956 in the EFTA States as necessary to ensure uniform application across the European Economic Area.

(5) Revenues from the sale of CBAM certificates to CBAM declarants established in the EFTA States shall accrue to the EFTA States.

([1]) OJ L 130, 16.5.2023, p. 52.
([2]) OJ L, 2025/2083, 17.10.2025, ELI: http://data.europa.eu/eli/reg/2025/2083/oj.

(6) The Contracting Parties recognise the importance of efficient and automatic information exchange in order to fulfil the obligations under Regulation (EU) 2023/956 and provide for an implementation as foreseen by that Regulation and agree to cooperate on efficient data exchanges. The customs authorities of the EFTA States shall report customs data necessary to fulfil the obligations under Regulation (EU) 2023/956 to the CBAM Registry, in a format identical to the one used by the EU Member States pursuant to Annex 21-03 to Implementing Regulation (EU) 2015/2447.

(7) Directive 2003/87/EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community was incorporated into the EEA agreement by Decision of the EEA Joint Committee No 146/2007. Article 25 of that Directive, as incorporated into the EEA Agreement in point 21al of Annex XX to the EEA Agreement, constitutes the legal basis for the conclusion of agreements referred to in Article 2(6), point (a), of Regulation (EU) 2023/956. Recital 17 of Decision of the EEA Joint Committee No 146/2007, concerning the non-discrimination of the EFTA States and their operators, also applies to the application of such agreements under Regulation (EU) 2023/956.

(8) Annex XX to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

The following is inserted after point 21azt (Commission Implementing Decision (EU) 2024/3098) of Annex XX to the EEA Agreement:

'21azu. **32023 R 0956**: Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52), as amended by:

— **32025 R 2083**: Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 (OJ L, 2025/2083, 17.10.2025, ELI: http://data.europa.eu/eli/reg/2025/2083/oj).

The Regulation shall, for the purposes of this Agreement, be read with the following adaptations:

(a) In Article 1(1) and (2), the words "or the customs territories of the EFTA States" shall be inserted after the words "customs territory of the Union".

(b) In Article 2:

(i) in paragraph 1 and in paragraph 2, first subparagraph, the words "or, as regards the EFTA States, the equivalent procedures in accordance with their respective national customs legislation" shall be inserted after the words "Article 256 of Regulation (EU) No 952/2013";

(ii) in paragraphs 1, 2 and 7, the words "or the customs territories of the EFTA States" shall be inserted after the words "the customs territory of the Union";

(iii) in paragraph 2, the following subparagraph shall be inserted after the first subparagraph:

"This Regulation also applies to:

(a) processed products from goods listed in Annex I originating in a third country that are resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, when they are brought to the customs territory of an EFTA State, provided that they are imported into the customs territory of one of the EFTA States; and

(b) as regards the EFTA States, to processed products from goods listed in Annex I originating in a third country that are resulting from the equivalent procedures in accordance with their respective national legislation, when they are brought to the customs territory of the Union provided that they are imported into that customs territory.";

(iv) in paragraph 4, the following subparagraphs shall be inserted:

"By way of derogation from paragraphs 1 and 2, this Regulation shall not apply to goods previously released for free circulation in the customs territory of the Union or of an EFTA State, provided that the customs declarant indicates in the subsequent customs declaration that the goods have been previously released for free circulation.

At the request of the customs authority where the goods are being imported, the customs declarant shall make available documentation or information proving that the goods have been previously released for free circulation within the customs territory of the Union or of an EFTA State. The customs declarant shall bear the responsibility for the availability of this proof at the time of lodging of the customs declaration.";

(v) in paragraph 5:

(i) the words "or as regards the EFTA States, the corresponding rules in accordance with their respective national legislation" shall be inserted after the words "Article 59 of Regulation (EU) No 952/2013";

(ii) the following subparagraph shall be inserted:

"No later than 45 days before the entry into force in the Union of amendments to the rules for non-preferential origin as referred to in Article 59 of Regulation (EU) 952/2013, the Union shall notify the Standing Committee of the EFTA States of the proposed amendments. The EFTA States shall within 45 days of receiving the notification amend the corresponding rules in their respective national legislation, with a view to a uniform and simultaneous application of those amendments. The EEA Joint Committee shall be informed of these decisions and shall periodically publish a list of the decisions in the EEA Supplement to the *Official Journal of the European Union*.";

(vi) in paragraph 12, the following subparagraph shall be inserted:

"Upon conclusion by the Union of an agreement referred to in this Article, no distinction shall be made between CBAM declarants established in the Union and in the EFTA States. The Union shall keep the EFTA States informed at an early stage regarding negotiation and conclusion of agreements referred to in this Article for the purposes of the application of Article 9.";

(vii) the following paragraph shall be inserted:

"13. For the purpose of enabling uniform and simultaneous application of commodity codes for the identification of goods falling within the scope of this Regulation, the following shall apply:

No later than 45 days before the entry into force in the Union of amendments to the CN codes under Regulation (EEC) No 2658/87 that are listed in Annex I to this Regulation, the Union shall notify the Standing Committee of the EFTA States of the proposed amendments. The EFTA States shall within 45 days of receiving the notification amend the corresponding commodity codes in their national legislation applicable to imports into the customs territories of the EFTA States of goods falling within the scope of this Regulation. The EEA Joint Committee shall be informed of these decisions and shall periodically publish a list of the decisions in the EEA Supplement to the *Official Journal of the European Union*.

When the Union uses Taric commodity codes under Council Regulation (ECC) No 2658/87 with up to 10 digits to identify goods within the scope of this Regulation, the EFTA States shall introduce corresponding codes with additional digits in their national legislation applicable to imports into the customs territories of the EFTA States of goods falling within the scope of this Regulation. No later than 45 days before the entry into force in the Union of such Taric commodity codes, the Union shall notify the Standing Committee of the EFTA States of those Taric commodity codes, and the EFTA States shall, within 45 days of receiving the notification, introduce the necessary amendments in their national legislation, applicable to imports into the customs territories of the EFTA States of goods within the scope of this Regulation.

The Union shall notify the Standing Committee of the EFTA States without undue delay of the electronic customs document references, certification requirements, and applicable exemptions that are relevant for the application of this Regulation, including updates to such data elements. The EFTA States shall also notify the Commission of the corresponding implementation of such elements, ensuring alignment and interoperability.

Goods imported into the customs territories of the EFTA States shall be classified in accordance with their respective national legislation which shall correspond identically to the commodity codes applicable in the Union to goods within the scope of this Regulation."

(c) In Article 3:

(i) in point (4), the words "or, as regards the EFTA States, the equivalent procedures in accordance with their respective national customs legislation" shall be inserted after the words "Article 201 of Regulation (EU) No 952/2013";

(ii) in point (6), the words "or, as regards, the EFTA States, the customs territories of the EFTA States as defined in their respectivenational legislation" shall be inserted after the words "Article 4 of Regulation (EU) No 952/2013";

(iii) in point (7), the words "or the customs territories of the EFTA States" shall be inserted after the words "the customs territory of the Union";

(iv) in point (10), the words "or, as regards the EFTA States, the price of the goods themselves when sold for export to a customs territory of the EFTA States, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s)" shall be inserted after the words "Article 1, point (48), of Delegated Regulation (EU) 2015/2446";

(v) in point (14), the words “or the customs administrations of the EFTA States responsible for applying the customs legislation and any other authorities of the EFTA States empowered under national law to apply certain customs legislation” shall be inserted after the words “Article 5, point (1), of Regulation (EU) No 952/2013”;

(vi) in point (15), the words “or, as regards the EFTA States, the relevant documentation in accordance with national legislation of the EFTA States” shall be inserted after the words “Delegated Regulation (EU) 2015/2446” and the words “or a customs representative in accordance with national legislation of the EFTA States” shall be inserted after the words “Article 18 of Regulation (EU) No 952/2013”;

(vii) in point (16), the words “or, as regards the EFTA States, the declarant as defined in accordance with their respective national customs legislation” shall be inserted after the words “Regulation (EU) No 952/2013”;

(viii) in point (18), the words “Union or national law” shall be replaced by the words “the EEA Agreement or national law”;

(ix) in point (20), the words “or, as regards the EFTA States, the relevant national corporate identifier in accordance with their national legislation” shall be inserted after the words “Article 9 of Regulation (EU) No 952/2013”.

(d) In Article 4, Article 5(1) and (5) and Article 26(2) and (4), the words “or the customs territories of the EFTA States” shall be inserted after the words “the customs territory of the Union”.

(e) In Article 5:

(i) in paragraph 1a:

(a) the words “or a customs representative in accordance with national legislation of the EFTA States” shall be inserted after the first two instances of the words “indirect customs representative”;

(b) the words “or the customs representative in accordance with national legislation of the EFTA States” shall be inserted after the third instance of the words “indirect customs representative”;

(c) the words “or, as regards the EFTA States, their respective national legislation” shall be inserted after the words “Article 18 of Regulation (EU) No 952/2013”;

(ii) in paragraphs 2 and 2a, the words “or a customs representative in accordance with national legislation of the EFTA States” shall be inserted after the words “the indirect customs representative”;

(iii) in paragraph 2, the following subparagraph shall be inserted:

“CBAM declarants established in the EFTA States shall register an EORI number prior to importing goods listed in Annex I into the customs territory of the Union in the following cases:

(a) where the customs declaration is lodged in the name of the importer; or

(b) where the customs declaration is lodged by an indirect customs representative using the importer's CBAM authorisation number.";

(iv) in paragraph 5, the following point shall be inserted:

"(i) any corporate identifier used in another Contracting Party.";

(v) in paragraph 7, the following subparagraph shall be inserted:

"Economic operators that have been assigned a corporate identifier used in another Contracting Party must inform the relevant competent authority accordingly."

(f) In Article 5(5), point (b), Article 14(2), point (b), Article 17(4), point (b), and Article 25(2), the words "or, as regards the EFTA States, the relevant corporate identifier in accordance with their national legislation" shall be inserted after the words "EORI number".

(g) In Article 6:

(i) in paragraph 3, the words "or, as regards the EFTA States, the corresponding procedure in accordance with their respective national legislation" shall be inserted after the words "Article 256 of Regulation (EU) No 952/2013";

(ii) in paragraph 3, the words "or, as regards the EFTA States, the corresponding rules in accordance with their respective national legislation" shall be inserted after the words "Article 205 of Regulation (EU) No 952/2013";

(iii) in paragraph 4, the words "or, as regards the EFTA States, the corresponding rules in accordance with their respective national legislation" shall be inserted after the words "Article 259 of Regulation (EU) No 952/2013";

(iv) in paragraph 4, the words "or the customs territories of the EFTA States" shall be inserted after the words "the customs territory of the Union";

(v) in paragraph 5, the words "or, as regards the EFTA States, the corresponding rules in accordance with their respective national legislation" shall be inserted after the words "Article 203 of Regulation (EU) No 952/2013".

(h) In Article 12, the following sentence shall be inserted:

"Furthermore, the Commission shall assist and involve the EFTA Surveillance Authority and the competent authorities of the EFTA States, as appropriate, to ensure the same level of cooperation and to promote an adequate exchange of information between the competent authorities of the EFTA States and the EU Member States as well as between the competent authorities of the EFTA States and the EFTA Surveillance Authority."

(i) In Article 13:

(i) in paragraph 1, the words “or the EFTA Surveillance Authority” shall be inserted after the word “Commission”;

(ii) in paragraph 2:

(a) the words “and the EFTA Surveillance Authority” shall be inserted after the word “Commission”;

(b) the following subparagraph shall be inserted:

“As regards the EFTA States, sharing of information with the European Public Prosecutor’s Office shall not apply.”;

(iii) the words “Union or national law” shall be replaced by the words “the EEA Agreement or national law”.

(j) In Article 14(1), the words “and the EFTA Surveillance Authority, as the case may be” shall be inserted after the words “competent authorities”.

(k) In Article 15(2), the words “and, as regards CBAM declarants established in the EFTA States, the EFTA Surveillance Authority” shall be inserted after the words “competent authorities concerned”.

(l) In Article 17:

(i) in paragraph 2, point (d), the words “or, as regards the EFTA States, the relevant corporate identifier in accordance with their national legislation” shall be inserted after the words “Regulation (EU) No 952/2013”;

(ii) in paragraph 4, point (b), the following words are inserted: “and, if relevant, any corporate identifier used in another Contracting Party;”;

(iii) in paragraph 7a, the words “or, as regards importers established in the EFTA States and imports into the customs territories of the EFTA States, by 31 March 2027” shall be inserted after the words “31 March 2026”.

(m) In Article 19:

(i) in paragraph 1, the following subparagraph shall be inserted:

“When performing review tasks in relation to CBAM declarants established in the EFTA States, the Commission shall keep the EFTA Surveillance Authority informed of any irregularities pertaining to CBAM declarants established in the EFTA States. Furthermore, the EFTA Surveillance Authority may review CBAM declarations pertaining to CBAM declarants established in the EFTA States.”;

(ii) in paragraph 2, second subparagraph, the following sentences shall be inserted:

"Any audits at the premises of CBAM declarants established in the EFTA States shall be conducted by the EFTA Surveillance Authority. Officials of and other persons authorised by the Commission may be invited to participate as observers.".

(n) In Article 20(2):

(i) in the second subparagraph, the words ", the EFTA Surveillance Authority, as the case may be, as regards CBAM declarants established in the EFTA States," shall be inserted after the word "Commission";

(ii) the following subparagraph shall be inserted:

"Subject to the conclusion by the EFTA States and by the Commission on its own account and on behalf of the Member States of an agreement whereby the EFTA States join the joint procurement agreement to procure a common central platform, the EFTA States shall participate in the joint action pursuant to this paragraph.".

(o) In Article 25:

(i) in paragraph 1, the following sentence shall be inserted: "For this purpose and pending the EFTA States' connection to the EU CSW-CERTEX, the Commission shall ensure that the customs authorities of the EFTA States are able to access the necessary information regarding CBAM authorisations from the CBAM registry on a weekly basis.";

(ii) in paragraph 2,

(a) the words "or, as regards the EFTA States, periodically and if practicable automatically" shall be inserted after the word "automatically";

(b) the words "or, as regards the EFTA States, the relevant functionality made available by the Commission in the CBAM registry, to upload customs transaction data in the applicable structure and format" shall be inserted after the words "Regulation (EU) No 952/2013";

(c) the words "or, as regards the EFTA States, the corresponding commodity codes in accordance with their national legislation" shall be inserted after the words "the eight-digit CN code";

(d) the following subparagraph shall be added:

"The Contracting Parties shall regularly exchange information on the identities of their authorised CBAM declarants and importers for the purposes of application of this Regulation.";

(iii) in paragraph 4, the words "or, as regards the EFTA States, the equivalent requirements in accordance with their respective national legislation" shall be inserted after the words "Article 12(1) of Regulation (EU) No 952/2013";

(iv) in paragraph 5, the words “Regulation (EC) No 515/97” shall be replaced by the words “Protocol 11 of the EEA Agreement”.

(p) In Article 25a(1), the following subparagraph shall be inserted:

“When performing monitoring tasks in relation to importers established in the EFTA States pursuant to this Article, the Commission shall keep the EFTA Surveillance Authority informed of any irregularities pertaining to importers established in the EFTA States and may request relevant information from the EFTA Surveillance Authority insofar as it is necessary for the Commission’s tasks pursuant to this Article. Furthermore, the EFTA Surveillance Authority shall monitor the single mass-based threshold as regards importers established in the EFTA States.”

(q) In Article 27:

(i) in paragraph 1, in the second sentence of paragraph 4 and in paragraph 5, the words “or, as regards importers established in the EFTA States, the EFTA Surveillance Authority” shall be inserted after the word “Commission”;

(ii) in paragraph 2, point (a), the words “or, as regards the EFTA States, under national commodity codes which do not fall under the scope of Annex I,” shall be inserted after the words “which are not listed in Annex I”.

(r) In Article 36:

(i) in paragraph 2, point (a), the following sentences shall be inserted: “As regards the EFTA States, Articles 5, 14, 16 and 17 shall apply from 1 September 2026. Articles 10 and 10a shall apply from 1 December 2026.”

(ii) in paragraph 2, point (b), the words “or, as regards the EFTA States, from 1 January 2027” shall be inserted after the words “1 January 2026.”.

(s) In paragraph 1 of Annex I, the words “or, as regards the EFTA States, the corresponding commodity codes in accordance with their respective national legislation” shall be inserted after the words “Regulation (EEC) No 2658/87”.

(t) In the header to Annex II, the following sentence shall be added:

“For the EFTA States, the goods shall be identified by the corresponding commodity codes in accordance with their respective national legislation.”

(u) In paragraph 1 of Annex III, the words “Iceland” and “Norway” shall be deleted.

(v) This Regulation shall not apply to Liechtenstein.’

*Article 2*

The texts of Regulations (EU) 2023/956 and (EU) 2025/2083 in the Icelandic and Norwegian languages, to be published in the EEA Supplement to the *Official Journal of the European Union*, shall be authentic.

*Article 3*

This Decision shall enter into force on […] or on the fourteenth day following the last notification under Article 103(1) of the EEA Agreement (*), whichever is the later.

*Article 4*

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, […].

*For the EEA Joint Committee*

*The President*

*The Secretaries*

*To the EEA Joint Committee*

(*) [No constitutional requirements indicated.] [Constitutional requirements indicated.]

**Declaration by Iceland and Norway to Decision No. xx/2026 [this decision] incorporating Regulation (EU) 2023/956 into the EEA Agreement**

Regulation (EU) 2023/956 applies to goods brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone. It is recalled that the incorporation of acts with such exceptional application into the EEA Agreement is without prejudice to the understanding that the EEA Agreement applies in accordance with Article 126 to the territories of the EFTA States.