

CIRCOLARE INFORMATIVA**Prot. DC2026MGR053****Milano, 19-02-2026**

To all accredited and applicant Verification and Validation Bodies

To All Associations of Conformity Assessment Bodies

To Assessors/Experts of DC Department

SUBJECT: Informative Circular DC N° 07/2026 – Provisions on accreditation of Verification and Validation Bodies according to Regulation (EU) 2023/956 and Delegated Regulation (EU) 2025/2551, for the activities to verify embedded emissions in goods imported in EU customs territory according to Carbon Border Adjustment Mechanism - CBAM

Introduction

Dear Sirs,

We hereby inform the Verification Bodies interested in applying for CBAM – Carbon Border Adjustment Mechanism – accreditation, about the timeline of the phases in which the accreditation process will be structured.

The CBAM mechanism, introduced by Regulation (EU) 2023/956, modified by Regulation (EU) 2025/2083 (hereby referred to as “CBAM Regulation”), can be considered as an environmental tax under the jurisdiction of the Ministry of Environment and Energy Security.

Annex I of the CBAM Regulation reports the included categories of products, whose importation in EU territories will foresee the application of Regulation’s prescriptions.

The emissions embedded in imported goods to which the CBAM regulation is going to be applied are both direct and indirect ones, except for those products listed in Annex II, for which it will be required to report direct emissions only.

At the moment, CBAM it will be applicable to activities that produce goods with high intensity emissions only, in particular:

- 1) Cement;
- 2) Cast iron, iron, steel;
- 3) Aluminium;
- 4) Fertilizers;
- 5) Electricity;
- 6) Hydrogen.

More detailed technical information on accreditation requirements, are going to be published in upcoming months.

1) Standard and certification rules

Accreditation Standard	ISO/IEC 17029:2022 ISO 14065:2022
Assessment Standard	REGULATION (EU) 2023/956 and subsequent amendments and supplements, establishing a carbon border adjustment mechanism. COMMISSION DELEGATED REGULATION (EU) 2025/2551 and subsequent amendments and supplements, specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies. COMMISSION IMPLEMENTING REGULATION (EU) 2025/2546 and subsequent amendments and supplements, on the application of the principles for verification of declared embedded emissions pursuant to Regulation (EU) 2023/956.

2) Phases of the accreditation process

Basing on the ACCREDIA accreditation already pursued by the Verification and Validation Body that applies for the accreditation or for an extension of the accreditation, there could be different cases.

All the prerequisites for the accreditation and the extension of accreditation foreseen by RG-01 and RG-01-05 are unvaried.

Hereafter, are detailed the timeframes to submit the applications:

A	CAB accredited by ACCREDIA according to ISO/IECV 17029, ISO 14065 and EU ETS scheme	
	From 1 st April to 30 th Aprile	<ul style="list-style-type: none"> Acceptance of applications for extension of accreditation scope <p>The Technical Offer is going to be released within 30 days since the receipt of the application complete of all the required documents</p>
		<ul style="list-style-type: none"> Documental Review for Extension
	From 1 st June to 31 st August 2026*	<ul style="list-style-type: none"> Office Assessments for Extension
B	CAB accredited by ACCREDIA according to ISO/IEC 17029 and ISO 14065	
	From 1 st to 30 th May 2026	<ul style="list-style-type: none"> Acceptance of applications for extension of accreditation scope <p>The acceptance of applications for the extension of V/V scope accreditation to CBAM scheme will be considered according to the number of applications that ACCREDIA will receive.</p> <p>Basing on the number of requests and on the chronological order of receipt of complete applications with all the necessary documents, a reply on the acceptance or refusal of the application, will be provided within 30 days. Whether the application is accepted, a Technical Offer will be sent.</p>
		<ul style="list-style-type: none"> Documental Review for Extension
	From 1 st July to 30 th September 2026*	<ul style="list-style-type: none"> Office Assessments for Extension
C	CAB accredited according to ISO/IEC 17029 and ISO 14065 by an Accreditation Body signatory of IAF/MLA agreements for Verification and Validation	
	From June 2026	<ul style="list-style-type: none"> Acceptance of applications for accreditation. <p>The acceptance of applications of new V/V accreditations finalized to operativity in CBAM scheme, are going to be considered basing on the number of applications that ACCREDIA will receive.</p> <p>Basing on the number of requests and on the chronological order of receipt of complete applications with all the necessary documents, a reply on the acceptance or refusal of the application, will be provided within 30 days. Whether the application is accepted, a Technical Offer will be sent.</p>
		<ul style="list-style-type: none"> Documental Review for accreditation
	From September 2026	<ul style="list-style-type: none"> Office assessment for accreditation

**the timeframe to perform the Office Assessments may be subject to changes basing on the results of the Documental Review*

The aforementioned timelines are defined exclusively to allow an adequate planning of the activities, basing on the different level of complexity of the extension assessments compared to new accreditation ones.

Applications will be considered basing on the chronological order of receipt within each listed case, in compliance with the provisions of impartiality and non discrimination of Regulation (EC) 765/2008 and ISO/IEC 17011 standard.

To start the process according to aforementioned timeframes, it is required to send to ACCREDIA the documents required in the specific Circular that will follow and to refer to the current version of the following documents:

- DA-00 – Application for Accreditation;
- DA-11 – Application for Accreditation of Validation and Verification Bodies.

The requirements and information regarding the processes of extension, granting and maintenance of CBAM accreditation will be detailed in a different and upcoming Circular.

Please note that applications submitted after the deadlines reported at point 2 of this Circular will not be accepted.

As specified in the applicable CBAM Regulations, VBs accredited for CBAM can submit an application of registration in the CBAM Registry, to the Competent Authority of the Member State in which the Accreditation Body is established. However, the VB shall submit this request within two months since the CBAM accreditation has been granted and not earlier than September 1st, 2026.

Kind regards,

Dott. Emanuele Riva
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