

TECHNICAL CIRCULAR**Ref. DC2026MGR068****Milan, 03-06-2026**

To all accredited/accreditation-seeking Verification and Validation Bodies

To the Associations of Conformity Assessment Bodies

To all Assessors/Experts of the DC Department

SUBJECT: Technical Circular DC No. 19/2026 - Provisions for the accreditation of Validation and Verification Bodies under Regulation (EU) 2023/956 and Delegated Regulation (EU) 2025/2551, for verification activities concerning embedded emissions in goods imported into the customs territory of the Union under the Carbon Border Adjustment Mechanism (CBAM).

General reference framework

The CBAM scheme – Carbon Border Adjustment Mechanism, introduced by Regulation (EU) 2023/956 and amended by Regulation (EU) 2025/2083 (hereinafter referred to as the CBAM Regulation) – may be included among the category of “environmental levies” falling within the remit of the Ministry of the Environment and Energy Security.

The implementation of the CBAM mechanism, which allows importers to use actual values to be declared from 2027, is a priority for the European Union for the DG TAXUD division of the European Commission.

The embedded emissions in imported goods to which the Regulation will apply include both direct and indirect emissions, with the exception of the products listed in Annex II, for which only direct emissions reporting will be required.

At present, the application of the CBAM is limited to the production of goods associated with high carbon intensity activities, in particular:

- 1) Cement;
- 2) Pig iron, iron and steel;
- 3) Aluminium;
- 4) Fertilisers;
- 5) Electricity;
- 6) Hydrogen.

Entry into force

This Circular supplements Informative Circular DC No. 07/2026. Accreditation activities shall follow the timeline set out in the aforementioned Informative Circular.

The verification process

Verification rules

Accreditation standards	ISO/IEC 17029:2022 ISO 14065:2022 Delegated Regulation (EU) 2025/2551, as amended, supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for granting accreditation to verifiers, for the control and supervision of accredited verifiers, for the withdrawal of accreditation, and for mutual recognition and peer evaluation of accreditation bodies.
Verification standard and requirements	Regulation (EU) 2023/956, as amended, establishing a Carbon Border Adjustment Mechanism Implementing Regulation (EU) 2025/2546, as amended, on the application of the verification principles for embedded emissions declared pursuant to Regulation (EU) 2023/956.
Competence Criteria of the Verification Team	Reference is made to Annex 2 of Delegated Regulation (EU) 2025/2551, points: <ul style="list-style-type: none">• 1.1 “Competence process, competence criteria and performance monitoring”;• 1.2 “Competence requirements for CBAM auditors”;• 1.4 “Involvement of technical experts in verification”;• 2.1.5 “Independent review”.
Competence criteria for the independent reviewer and the independent review	Reference is made to Annex 2 of Delegated Regulation (EU) 2025/2551, point: <ul style="list-style-type: none">• 1.3 “Competence requirements for independent reviewers”.
Field of Application	Defined by Regulation (EU) 2023/956, in particular Article 2 and the categories of goods listed in Annex I: <ol style="list-style-type: none">1) Cement;2) Pig iron, iron and steel;3) Aluminium;4) Fertilisers;5) Electricity;6) Hydrogen.

Accreditation process

Accreditation applications may be submitted by organisations that meet the conditions set out in Article 3 of Delegated Regulation (EU) 2025/2551.

The information regarding the submission timelines and the procedures for submitting applications is set out in ACCREDIA Informative Circular No. 07/2026. The following sections provide detailed requirements and information on accreditation processes corresponding to the cases covered by the reference Informative Circular for the CBAM scheme.

It is hereby reminded that only complete applications with all the required documents will be considered.

When submitting the accreditation application, the VB shall indicate the CBAM activity group listed in Annex I to Delegated Regulation (EU) 2025/2551 for which it intends to apply for accreditation.

Following an interpretation of the applicable Regulations by the EA Task Force Group CBAM, CBAM Activity Groups I, II, III, IV and V are always to be considered in association with Activity Group LII. Therefore, VBs intending to apply for accreditation for one or more of the aforementioned CBAM Activity Groups must also include Activity Group LII in their application.

The table below sets out the details of the activities envisaged for each case identified by ACCREDIA.

It is specified that the number of days indicated may be subject to variation depending on the outcome of the risk analysis carried out by ACCREDIA, which takes into account the elements set out in Article 5(2) of Delegated Regulation (EU) 2025/2551.

A	Body accredited by ACCREDIA for ISO/IEC 17029, ISO 14065 and the EU ETS scheme	<p>This category includes applications submitted by VBs already accredited under Commission Implementing Regulation (EU) 2018/2067 for the relevant activity group listed in Annex I to Delegated Regulation (EU) 2025/2551.</p> <p>In this case, the VB may request an extension of the scope of accreditation to the corresponding CBAM activity groups listed in that Annex.</p> <ul style="list-style-type: none">• Document review: 1 day• Office extension assessment 1 day• One Extension Witness assessment. <p>Accreditation may be granted on a conditional basis, subject to the completion of the extension witness assessment, to be carried out during the first suitable activity and in any case within 18 months from the date of the accreditation decision.</p> <p>With reference to a single row of the table set out in Annex I to Delegated Regulation (EU) 2025/2551, which links a CBAM Activity Group (first column) with the corresponding EU ETS Activity Group(s) (third column), a VB already accredited for all the EU ETS Activity Groups listed therein may submit an application for extension of accreditation to the associated CBAM Activity Group, which will be subject to an ACCREDIA witness assessment.</p>
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B	Body accredited by ACCREDIA for ISO/IEC 17029 and ISO 14065	<ul style="list-style-type: none"> • Document review: 1 day; • Office extension assessment 2 days; • Extension witness assessment for each CBAM Activity Group requested.
C	Body accredited to ISO/IEC 17029 and ISO 14065 by an Accreditation Body signatory to the IAF/MLA agreements for Verification and Validation	<ul style="list-style-type: none"> • Document review: 1 day; • Office accreditation assessment: 4 days; • Extension witness assessment for each CBAM Activity Group requested.

In addition to the documentation specified in the application forms, the following documents shall be submitted with the application:

- management system manual (Article 3(a) “ [...] the quality management system referred to in Section 1.5.2 of Annex II”);
- a description of the process designed to ensure the continued impartiality and independence referred to in Section 1.7.5 of Annex II, including relevant records on the impartiality and independence of the applicant and its personnel (Article 3(c));
- the list of technical experts in verification matters and key personnel involved in the verification of operator emissions reports (Article 3(d));
- a description of the procedures and processes relating to internal verification documentation (internal audits) as set out in Section 2.16 of Annex II to Delegated Regulation (EU) 2025/2551 (Article 3(e));
- records demonstrating compliance with the competence and impartiality requirements for its personnel, as required by Delegated Regulation (EU) 2025/2551 and in accordance with ISO/IEC 17029 and ISO 14065 standards (Article 3(f)).

Kind regards.

Emanuele Riva
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 and Inspection Department