ESG and sustainability reporting

EU CBAM and UK CBAM: The Exporter's Emissions Data

One day for exporters whose European or British customers declare the emissions of imported goods. CBAM scope, direct and indirect embedded emissions by installation, default values, transmission of data to the importer, verification: each step is applied to your products and your installation. The UK CBAM is presented for your UK customers.

Duration : 1 day

Objectives

1. Explain the EU CBAM of Regulation (EU) 2023/956, in its definitive regime since 1 January 2026, and the exporter's role towards the declarant
2. Identify the goods covered by their CN code and the installations concerned
3. Calculate the direct and indirect embedded emissions of a product, by installation, using the European method
4. Prepare the transmission of data to the importer and its verification by an accredited verifier
5. Compare the principles of the UK CBAM with those of the EU CBAM

Programme

Day 1 — morning

• CBAM: principle, sectors covered (cement, fertilisers, iron and steel, aluminium, hydrogen, electricity), definitive regime since 1 January 2026

• Who does what: authorised declarant, operator of an installation outside the Union, verifier; de minimis exemption of 50 tonnes per year per importer

• CN codes, installation boundaries, production processes and precursors

• Default values or actual emissions: what this changes for your customer

Day 1 — afternoon (workshop)

• Embedded emissions: direct emissions, electricity consumed, precursors, allocation to products

• Transmission to the importer, verification and calendar: the declarant's annual declaration, certificates sold on the central platform from 1 February 2027

• UK CBAM: principles, goods covered, differences in method from the EU CBAM

• Workshop: calculating the embedded emissions of a product of your installation and list of missing data

• Knowledge test and data collection plan for your customers

Teaching methods

• Calculation exercise on real data from one of your installations: fuels, electricity, materials, production

• Commented reading of the European texts and of the template for communicating data to the importer

• Cases of requests received from European importers

• Bilingual French / English materials, as templates and exchanges with importers are often in English

• Final test on CBAM scope and the calculation of embedded emissions

Assessment and documents

Knowledge test at the end of the day, follow-up evaluation at D+1. Each participant receives a numbered training certificate, verifiable online; the company receives the training report, the calculation carried out in the workshop and the list of data to complete.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

The calculation of indirect emissions depends on the electricity emission factor: see the half-day "Electricity Emission Factor in Morocco and Scope 2". Preparing for verification is explored further in "Verification of a GHG Inventory: ISO 14064-3, ISO 14065 and ISO 14066".

Practical information

Duration	1 day
Audience	Management, production, energy, quality and export teams of producers of cement, fertilisers, iron and steel, aluminium, hydrogen or electricity
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

Does CBAM apply to a Moroccan exporter?

The obligations to declare and surrender certificates fall on the declarant established in the Union. The exporter has no declaration to file, but it holds the emissions data of its installation: without it, its customer uses default values, which are generally less favourable.

Do we need to have our emissions verified?

For your customer to declare your actual emissions rather than default values, they must be verified by an accredited verifier. The course explains what the verifier will examine and how to prepare the evidence.

Does the UK CBAM ask for the same data?

The principle is similar, but the rules, the goods covered and the timetable are specific to the United Kingdom. The course compares the two schemes using the texts published by each administration at the time of the session.

Our products are not in the sectors listed: are we concerned?

Not under CBAM as long as your CN codes are outside the regulation's scope. Your customers may nevertheless ask you for emissions data for their own inventory or climate targets; the course "Decarbonisation Strategy and SBTi Pathway" addresses these requests.