

**Proposal for a regulation
EU Green Deal (carbon border adjustment mechanism)**



Am Weidendamm 1A
D - 10117 Berlin
Telefon: +49 (0)30 59 00 99 - 432
Telefax: +49 (0)30 59 00 99 - 429
E-Mail: info@ave-intl.de
Internet: www.ave-international.de

Remarks

With regard to the proposal of establishing a CBAM, AVE would like to use this opportunity to address selected concerns in this very regulation. The intention is thereby to ensure a uniform interpretation and deployment respectively to ensure preparedness if CBAM is extended to other goods and/or elements of the supply chain.

To some extent, the major uncertainty remains with the provisions of Article 9 (Carbon Price paid in a country of origin): how will difficulties affect the time frames indicated in the regulation if respective evidence/proof of emission from a third country is pending at the time of having to submit such information, e.g. due to lack of proper documentation (as requested) and/or if a neutral inspector questions the calculation method/evidence provided by the supplier in the country of the origin. Any implementing act by the Commission to address such possible inadequacies should be an integral part of the regulation before coming into effect. This also applies on a more general note: how will efforts of an active transformation that has been initiated, but is still progressing, but will take time be reflected/rewarded in CBAM?

Regarding the provisions of the volume of certificates to be held by the importer, the cancellation of CBAM certificates, the Re-purchase of CBAM certificate and the such: in what way will such aspects have an impact on the customs value/transaction value according to UCC? With reference to the customs level and the responsibility of customs authorities regarding CBAM, the question of sufficient capacity to be able to deal with additional tasks related hereto might be raised.

AVE (Foreign Trade Association of German Retailers) is the voice of retail importers in Germany. Since its foundation in 1952, it has represented the external economic interests of the German retail trade which needs friction-free import of all nature of consumer goods in the framework of its global purchasing policy. In addition, AVE is committed to strict observance of social and environmental standards in supplier countries. Taken together, AVE members have a total annual turnover of around 230 billion Euros.

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