



Slovnaft

MEMBER OF MOL GROUP

CBAM INFORMATION

In the European Union (EU), a mechanism was created to offset the carbon intensity of imported goods, to manage the emission of greenhouse gases embedded in the products (Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (**CBAM Regulation**) and Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period (**Implementing CBAM Regulation**)).

From 1st October 2023, SLOVNAFT, a.s. and its subsidiaries as the importers must report the release for free circulation of certain products – cement, electricity, fertilizers, iron and steel products, hydrogen – or the processed products created from these goods through inward processing import of products. The CBAM report must be prepared for the European Commission on a quarterly basis. The CBAM report shall be submitted no later than one month after the end of that quarter.

The CBAM report of SLOVNAFT, a.s. and its subsidiaries shall include the following information:

- (a) **the total quantity of each type of goods**, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
- (b) **the actual total embedded emissions**, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonnes of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV of the CBAM Regulation;
- (c) **the total indirect emissions** calculated in accordance with the implementing act referred to in paragraph 7 of the CBAM Regulation;
- (d) **the carbon price** due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

Failure to comply with reporting obligations may result in fines for importers even during the transitional period. Therefore it is crucial for SLOVNAFT, a.s. and its subsidiaries to collect relevant data from its suppliers.

Under the permanent mechanism, with effect from 1 January 2026, in addition to the administrative and reporting obligations, there will also be an obligation for SLOVNAFT, a.s. and its subsidiaries to compensate financially through the purchase of CBAM certificates according to the amount of tied emissions in imported goods from a third country. SLOVNAFT, a.s. and its subsidiaries will inform its suppliers in advance in case of need of additional support from their side.

Currently in order to respect legal obligations of SLOVNAFT, a.s. and its subsidiaries and to avoid paying fines, all suppliers are obliged to provide SLOVNAFT, a.s. and its subsidiaries with relevant and correct data related to the goods supplied to SLOVNAFT, a.s. and its subsidiaries by fulfilling the form available on following link: [Communication form](#) not later than 20 days after the end of the calendar quarter in which the goods were supplied to SLOVNAFT, a.s. and/or its subsidiaries.

More information available on the Commission's website:

https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en#guidance-documents



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For faster access, the relevant materials are available here:

- [Handbook for Third Country Manufacturers](#) – helps to correctly interpret CBAM requirements and provides detailed guidance on monitoring emissions and providing information to importers. It is available in several world languages to help avoid language barriers in the data collection process.
- [Communication form](#) – used to obtain the necessary information from suppliers or producers of CBAM goods in a structured form.
- [Sample communication forms](#) – 7 versions are available for different sectors/goods.
- [Video training](#) – explanation of how to fill in the communication form.

In case of need of any additional information, please contact us on CBAM@slovnaft.sk.