EFDA
European Fastener Distributor Association

March 2026 (2)

CBAM cost calculation in 2026

Key parameters for EU fastener importers to calculate CBAM costs

1 Challenges for the fastener distribution industry

The Carbon Border Adjustment Mechanism (CBAM) entered its full implementation phase in 2026. EU importers of CBAM-liable goods such as fasteners (7318) are now required to purchase **CBAM certificates for the emissions contained in the imported goods for all imports from 1 January 2026** onwards. In principle, a certain number of certificates must be held during the year for imports made during that year. For imports in 2026, the certificates do not have to be purchased until a year later, i.e. in 2027.

Only two weeks before the beginning of 2026, the European Commission published **extensive legal requirements for calculation of the CBAM costs** incurred, which are difficult to understand and still raise many questions. Many provisions are incomplete or appear contradictory or erroneous. The calculation of the clearly absurdly high default values is not comprehensible and the prerequisites for important processes such as the verification of actual emission values have not been established. To date, the Commission has not issued any guidelines for implementation.

Despite these challenges, **EU importers of fasteners must already calculate their CBAM costs today**, inform their suppliers outside the EU about how they must calculate and verify emissions data, and inform their customers inside and outside the EU about the impact of CBAM on pricing. Finally, EU importers of fasteners must already ensure that they have sufficient liquidity in 2026 to pay for the CBAM certificates due in 2027 for imports in 2026 and 2027, and create appropriate provisions.

This guide is an update of the EFDA INFORMATION 'CBAM: Costs for EU importers from 2026 - Indicative tools for EU fastener importers to estimate the CBAM costs' from June 2025. It **outlines the key steps for calculating the CBAM costs incurred**, both for the use of actual emission values and so-called default values. To this end, the individual components of the CBAM cost formula are explained step by step and individual examples are given to illustrate the calculations.

This presentation **cannot cover all the details that are relevant** for calculating CBAM costs as this is impossible due to the high level of detail in the complex regulations and unresolved issues to date. Furthermore, the focus should not be diverted from the most important parameters.

European Fastener Distributor Association
Friedrichstrasse 79, 10117 Berlin, Germany • Phone +49 30 88786532 • secretary@efda-fastenerdistributors.org • www.efda-fastenerdistributors.org

2 Important changes from 2026 onwards

EU importers of fasteners must take the following important changes into account from 1 January 2026:

- From 1 January 2026, CBAM goods may only be imported with valid **authorisation as a CBAM declarant**. Under a special arrangement, it will be possible to import CBAM goods without valid authorisation until 27 September 2026 if the authorisation application has been submitted by 31 March 2026. The authorisation application is submitted to the CBAM register and is reviewed by the national competent authority (NCA).

- Imports of CBAM-liable goods amounting to **less than 50 tonnes** of net mass per year are not covered by CBAM. In this case, it is not necessary to obtain authorisation as a CBAM declarant for the import. If imports in the current year exceed the 50-tonne threshold, an application for authorisation as a CBAM declarant must be submitted.

- **Only direct emissions** are to be taken into account, not indirect emissions as was the case during the transitional period.

- There is still no complete legal certainty as to which production processes for **precursors substances used for the manufacture of fasteners** are relevant for determining and verifying emissions and thus for the calculation of CBAM costs. Undoubtedly, the emissions released during the production of pig iron or scrap as raw material and the production of billets must be considered as these production processes are included in the CBAM system boundary for iron and steel products. Furthermore, the Commission has rightly confirmed to EFDA that the manufacture of fasteners itself is excluded from the system boundary which means that the direct emissions released during the production of the fasteners themselves must not be considered for the calculation. As far as the other production processes are concerned, there is an urgent need for legal clarification, which we are campaigning for.

- From 2026 onwards, **CBAM declarations** must be submitted to the CBAM registry on an annual basis, by 30 September of the following year. The submission of quarterly reports will be discontinued. The report for 2026 is due on 30 September 2027. Details of the report are yet to be determined in an implementing regulation of the Commission.

These are just a few important aspects that will be relevant from 2026 onwards and by no means all of the changes.

3 Formula for determining CBAM costs

The basic calculation formula for determining the CBAM costs per tonne of an imported CBAM product is therefore as follows:

[specific CO2 emissions - (benchmark value x CBAM factor)] x CBAM certificate price – carbon costs paid in 3rd country

= cost per tonne of imported product

In the following sections, we will discuss the individual steps of the formula.

The individual factors of the formula are explained using the example of the import of 1 tonne of fasteners listed under 7318 15 88 originating in Vietnam in 2026. There will be more examples in section 11.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods

4 Specific C02 emissions

First, the specific CO2 emissions per tonne of imported goods, in this case fasteners, must be determined. This can be done in **two ways: by using actual emission data and default values.**

If **actual emission values** are to be used, they must be verified; otherwise, they cannot be used. Verifying the actual data is a complex process and poses a major challenge for EU importers. This applies in particular to the year 2026, as many questions regarding the modalities of the verification are still open due to pending specifications and processes by the legislator. Information on verification can be found in section 9.

If no verified actual emission data is available from the supplier or information on the origin of the imported CBAM goods is missing, **default values** provided by the European Commission must be used. The default values are higher than the actual emission values, for some countries significantly higher, thereby driving up CBAM costs considerably.

4.1 Use of actual emission values

If actual emission data is to be used, for complex products such as fasteners, the actual **emission values of all relevant precursor substances** must be determined and added together.

For **production processes** to be relevant, they must be included in the so-called system boundary for iron and steel products. In the case of fasteners listed under 7318, the direct emissions released during the production of pig iron or scrap as raw material and the production of billets must be considered as these production processes are included in the system boundary. The Commission has rightly confirmed to EFDA that the manufacture of fasteners itself is excluded from the system boundary which means that the direct emissions released during the production of the fasteners themselves must not be considered.

However, there is **legal uncertainty** as to whether specific production processes such as the preparation of the wire are included in the system boundary. In our opinion, this process must not be unconditionally included, and we have requested the European Commission to correct the system boundary accordingly without delay.

EU importers are supposed to receive the **aggregated emission values**, which include all relevant production steps, adjusted by the individual benchmark values, from their suppliers.

In our example we assume that the aggregated actual emissions amount to 2,130 tonnes per tonne of the imported good. Please note that the figure 2,130 is a hypothetical figure and is used solely to illustrate the cost formula.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130					

Since emission calculations must take into account also the emissions from suppliers of the precursor substances used and from their suppliers, etc., **cooperation with many players in the supply chain is essential.**

To be used, the actual emission data must be **verified**, see below in section 9.

ATTENTION:

Due to uncertainties and time constraints associated with the verification of actual emission values, it is currently highly unlikely that actual emission data can be used for imports made in 2026. Please refer to our comments below under section 9.

4.2 Use of default values

If **no verified actual emission data can be used**, default values apply.

The default values are set out in Annex I to Commission Implementing Regulation 2025/2621 and are **available for each fastener by eight-digit CN code and country of origin/manufacture.**

The **Implementing Regulation** can be found here in several languages. The Commission has also made the default values available in **Excel format** on its CBAM website in the section "CBAM Legislation and Guidance".

A default value **covers all relevant process steps** for the respective fastener, i.e. it is not necessary to determine and add various emission values together.

The default values include a respective **mark-up**, which can be found in the table. The mark-up for fasteners is 10 per cent in 2026, 20 per cent in 2027 and 30 per cent in 2028.

If, in exceptional cases, no default values are specified, the value for '**Other countries and territories'** applies, which corresponds to the average intensity of the ten third countries with the highest emissions for the respective product.

In our example, the default value is 3.025.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025					

For imports in 2027, the (lower) default values from 2026 may be used if it can be demonstrated by means of MTC, raw material invoices, etc. that the goods were manufactured prior to the import year 2027.

The default values for 2026 also apply if the goods imported in 2027 were manufactured before 2026, for example in 2025. In this case too, provided the relevant supporting documents are available, the default values for 2026 apply. CBAM costs will therefore always be incurred, regardless of the year of manufacture.

5 Benchmark values

5.1 General aspects

The basic idea of CBAM is that goods imported into the EU are subject to the same CO2 costs that a corresponding EU manufacturer has to bear. As manufacturers in the EU will face rising costs for CO2 emissions under the **European Trading System (EU ETS)** from 2026 onwards, CBAM is intended to prevent customers from switching to imports into the EU that are not subject to CO2 cost regulations by requiring that a price for CO2 costs also be paid for imported goods.

In most cases, the CO2 costs of EU manufacturers result directly from the EU ETS. The benchmark values are set there for individual manufacturing processes, which define the **specific CO2 value of the most efficient 10% of EU manufacturers**.

As long as the CO2 emissions of an EU manufacturer do not exceed this value, it receives the required **CO2 emission allowances free of charge**. The further it exceeds the benchmark values, the more certificates it has to buy in emissions trading.

The higher the benchmark value, the greater the reduction in the CBAM cost obligation and thus the CBAM costs.

Depending on whether the actual emission values or the default values are used, the **benchmark values are determined differently**.

EU importers are supposed to receive the **aggregated emission values**, which include all relevant production steps, adjusted by the individual benchmark values, from their suppliers.

To be used, the actual emission data must be **verified**, see below in section 9.

ATTENTION:

Due to uncertainties and time constraints associated with the verification of actual emission values, it is currently highly unlikely that actual emission data can be used for imports made in 2026. Please refer to our comments below in section 9.

5.2 Application of benchmark values when using actual emission data

If actual emission data is to be used, for complex products such as fasteners, the **specific benchmark values of all relevant precursor substances** must be determined and added.

The relevant precursors must be themselves **CBAM-relevant**, i.e. listed as with the relevant CN code in the CBAM regulation.

Only those production processes of precursor substances that are **included in the system boundary** are relevant. In this regard, we refer to our comments above in sections 2 and 4.1.

The value of each relevant production process can be taken from **column A** of the table in point 5.3 of the Annex to Commission Implementing Regulation (EU) 2025/2620 of 16 December 2025.

The **Implementing Regulation** can be found here in several languages. The Commission has also made the default values available in **Excel format** on its CBAM website in the section "CBAM Legislation and Guidance".

If no verified data is available for individual precursors or if their proportions cannot be determined, a **specific value from column B** can be used for this precursor.

The benchmark values of the individual production processes are added to form an **overall benchmark**. To this purpose, the individual benchmark values must be weighted according to their quantitative proportions of the final product, the fastener, and the precursor benchmarks must be multiplied by the respective input/output ratio.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130	**1,520**				

5.3 Application of benchmark values when using default values

If default values for emissions are used, the benchmark value for the relevant final product, the fastener, can be used from **column B.**

If necessary, the value for underlying production route determining the benchmark must be selected. For most fasteners the production route indicated is (C), Carbon Steel based on BF/BOF, which corresponds to a benchmark of 1,364.

The benchmark value is **directly applicable to the fasteners** in question; no other values need to be added or weighted.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**				

6 CBAM factor

From 2026, the level of **free allocation in the EU ETS will be reduced year by year**. The top 10% of installations will then no longer receive 100%, but only 97.5% of the required allowances free of charge. In 2034, the level of free allocation will reach zero.

The CBAM factor is fixed and corresponds to the degree of free allocation in the EU ETS:

Year	2026	2027	2028	2029	2030	2031	2032	2033	2034
CBAM factor	0.975	0.950	0.900	0.775	0.515	0.390	0.265	0.140	0.00

In our example for imports in 2026, the CBAM factor is 0.975.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130	**1,520**	**0,975**			

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**	**0,975**			

7 CBAM certificate price

EU importers must purchase one CBAM certificate per tonne of CO2 embedded in the products imported into the EU.

7.1 General rule from 2027 onwards

As a general rule, applicable for imports from 2027, the certificates must be **purchased during the year of import**.

EU importers must purchase the number of CBAM certificates resulting from the above formula. This must correspond to **at least 50 %** of the quantity of CBAM allowances required since the beginning of the calendar year in the importer's CBAM account at the end of each quarter. This number of certificates must therefore be tracked throughout the year.

Certificates can be purchased at various times during the calendar year and must be settled and **returned in the annual CBAM declaration** on 30 September for imports made in the previous year. They cannot be transferred to the following trading period.

The **certificate price** corresponds to the weekly average price of the certificate price in the EU ETS. In 2025, it was between 60 euros and 85 euros per certificate. It is likely to rise significantly in the future.

As the **price is likely to fluctuate over the course of the year**, the importer's trading strategy also determines the price and costs. In order to minimise price calculation risks resulting from price fluctuations, importers are advised to purchase certificates at latest when ordering the goods.

7.2 Special rule for imports in 2026

An exception applies to imports in 2026. CBAM certificates for imports made in 2026 can be **purchased only from February 2027**.

The value of the certificates will be calculated **quarterly**, i.e. on the basis of the average certificate price per quarter. For example, imports during the first quarter of 2026 are subject to the average value of the certificates in the same quarter. These values will be published by the Commission shortly after the end of each quarter during the year of 2026.

In our example we use a fictive certificate price of 80 euros.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130	**1,520**	**0,975**	**80,00**		

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**	**0,975**	**80,00**		

8 Carbon costs paid in third countries

CO2 costs already paid by the manufacturer in the third country **can be deducted from the CBAM costs** calculated in this way. The details of the relevant legal provisions are still being finalised. From today's perspective, this could initially be particularly relevant for imports from the UK.

Since the inclusion of a paid CBAM fee is currently of little significance, we have set it to 0.00 euros in our example.

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130	**1,520**	**0,975**	**80,00**	**0,00**	

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**	**0,975**	**80,00**	**0,00**	

9 Verification of actual emissions

In order for actual emissions data to be used, it **must be verified.**

Verification must be carried out by auditors (verifiers) who are recognised by the accreditation bodies of the EU Member States in accordance with strict guidelines. The first companies are expected to receive accreditation in summer 2026 at the earliest.

In order for the auditors to be authorised to verify in the area of fasteners, they must be specifically accredited for the verification of iron and steel products. It can be assumed that only a **very limited number** of companies will meet the accreditation requirements and be available for data verification.

For imports made in 2026, the auditor must **verify all relevant manufacturers on site**.

If we consider only the steel products subject to the CBAM, this amounts to **thousands upon thousands of installations** of end products and precursor products worldwide, all of which would, in principle, need to be verified.

ATTENTION:

There is currently still legal uncertainty as to which production processes are relevant for determining and thus also verifying emissions in the case of fasteners (see explanation above in sections 2 and 4.1).

It is also not yet clear what role the manufacturer of fasteners will play in the verification process.

It is effectively the **fastener manufacturers' task** to ensure that verified emission data provided for all relevant components is complete and correct, and only they can provide information about which precursor substances were used in fasteners and in what proportions.

In order to prepare the real data for verification, manufacturers must set up a **monitoring system.** A monitoring system is used to accurately record the greenhouse gas emissions contained in imported goods ('embedded emissions').

This requires, above other issues, a **monitoring plan**, which is the mandatory framework for determining an installation's CBAM emissions. It defines the specific system boundaries for production as well as the technical production routes and technologies used.

The monitoring plan also establishes the methodology, i.e. measurement or calculation, and lists all measuring instruments along with their accuracy. Finally, it regulates quality control procedures and the legally required archiving of data for four years.

If no emission data is provided, or if the reported data deviates from the actual values by more than the 5% materiality threshold, the **verification will fail, and default values must be applied**.

For the verification of imports made in 2026, there is a legally prescribed **time window of nine months** from the beginning of 2027, when all relevant data is available in full, until 30 September 2027 at the latest, when the deadline for EU importers to submit their annual CBAM declaration, which must contain the emissions data, expires.

Given that a limited number of auditors will have to conduct on-site inspections of thousands upon thousands of companies worldwide that manufacture CBAM-relevant goods within nine months, this will lead to such a **significant bottleneck for verification** that, as things stand at present, it cannot realistically be assumed that the actual values for imports in 2026 will be able to be verified in 2027.

This problem will have a **particularly strong impact on downstream products such as fasteners**, as emissions from production processes that are far removed from the production processes of raw materials and spread across different companies in different countries will have to be verified.

10 CBAM costs in € per tonne of imported goods

If the necessary data is available, applying the formula yields the CBAM costs in euros per tonne of imported goods.

In our example of imports of 1 tonne of fasteners listed under 7318 15 88 originating in Vietnam, where **actual emission values** are used, the CBAM costs amount to 51,84 euros per tonne of goods imported:

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(actual values)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,130	**1,520**	**0,975**	**80,00**	**0,00**	**51,84**

If the **default values** are used, the costs amount to 135.61 euros per tonne of goods imported:

Example: import of 1 ton of 7318 15 88 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**	**0,975**	**80,00**	**0,00**	**135,61**

11 Examples of cost calculation

For better illustration and comprehensibility of the calculation methods, further calculation examples for **imported of typical fasteners and countries of origin** are listed, **using default values.**

Example 1: import of 1 ton of 7318 14 99 originating in Taiwan in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
2,978	**1,364**	**0,975**	**80,00**	**0,00**	**131,85**

Example 2: import of 1 ton of 7318 15 62 originating in India in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
6,292	**1,364**	**0,975**	**80,00**	**0,00**	**396,97**

Example 3: import of 1 ton of 7318 15 68 originating in Vietnam in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
3,025	**1,364**	**0,975**	**80,00**	**0,00**	**135,61**

Example 4: import of 1 ton of 7318 15 75 originating in China in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
7,013	**1,154**	**0,975**	**80,00**	**0,00**	**471,03**

Example 5: import of 1 ton of 7318 16 92 originating in China in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
5,550	**1,364**	**0,975**	**80,00**	**0,00**	**337,61**

Example 6: import of 1 ton of 7318 16 92 originating in Turkey in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
4,169	**1,364**	**0,975**	**80,00**	**0,00**	**227,13**

Example 7: import of 1 ton of 7318 22 00 originating in Malaysia in 2026					
Specific C02 emissions per tonne of imported goods **(default value)**	CBAM benchmark	CBAM factor 2026	CBAM certificate price in €	Carbon costs paid in 3rd country in €	CBAM costs in € per tonne of imported goods
4,754	**1,364**	**0,975**	**80,00**	**0,00**	**273,93**

12 Conclusion

The amount of CBAM costs depends heavily on whether the calculations are based on **actual emission values or default values**.

Actual emissions data can only be used if it have been **successfully verified by accredited auditor** who must follow strict rules. If verification is not successful, the EU importer must use the (high) default value.

Calculating and preparing the verification of the actual values is very complex and requires **maximum effort on the part of the fastener manufacturers** in third countries, including the set-up of a monitoring system.

To this purpose, **EU fastener importers must inform their suppliers in good time** that they must maintain reliable emissions values that can be verified in order to use the (lower) actual emission values. This requires and excellent communication and cooperation between the fasteners manufacturers the manufacturers of the used precursors.

As things stand at present, it is **highly unlikely that verified actual emission values will be available for imports in 2026**, as the probability of all precursor substances relevant to fasteners being emitted within the available short time frames is extremely low.

As a limited number of accredited auditors will not be able to verify all the necessary manufacturers worldwide within the specified period of nine months (January-September 2027), there will almost certainly be a **bottleneck in the verification process** for imports made in 2026.

This problem will have a **particularly strong impact on downstream products such as fasteners**, as emissions from production processes that are far removed from the production processes of raw materials and spread across different companies in different countries will have to be verified.

Since, for this reason too, the **use of (high) default values is highly likely**, correspondingly high costs for CBAM certificates must be taken into account when forming provisions and maintaining liquidity, at least for imports in 2026.

EFDA will continue to advocate for significant changes to the CBAM, namely that there should be correct provisions on which precursor substances are relevant for determining emissions, that measures must be taken to enable the use of actual emission values for imports in 2026, and that the absurdly high and sometimes inconsistent default values should be corrected.

13 Disclaimer

The above analysis is based on the evaluation and assessment of numerous publicly available sources and the legal requirements at the time of publication. Although the analysis has been prepared with great care and the sources used are considered reliable, no guarantee can be given for the accuracy, completeness or appropriateness of the above information and assessments. The analysis represents general developments that can be assumed and is intended to serve as general support for individual business decisions. It cannot replace case-specific advice. If the user bases their own decisions on the information provided, they do so at their own risk.