



**IBBL Ingenieurbüro  
Brkic und Labenbacher GmbH**

Engineering / Consulting

**Export clinker and  
cement to the EU –  
the definitive CBAM regime**

# The office behind your project

- Specialized engineering and consulting office for cement and non-metallic minerals plants
- Raw materials for such plants are limestone, clay, quartz, granite, etc.
- Products are cement, quicklime, hydrated lime and other construction materials, aggregates, and chemicals
- Decades of experience in cement plant design, project management, as Engineer as per FIDIC, plant optimization, CBAM, and EPD
- Experience with European, Turkish, Chinese and local suppliers
- IBBL engineering/ consulting office is owned by its founders and therefore completely independent from equipment suppliers



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# Exporting clinker and cement to the European Union

- To export clinker and cement to the European Union, there are many bureaucratic requirements like
  - Importer (EORI)
  - Customs broker
  - CN codes
  - Etc.
- Carbon Border Adjustment Mechanism (CBAM) is a separate mechanism to address embedded carbon emissions in imported goods
- From 2023 to end of 2025: transitional CBAM regime (reporting)
- From January 1<sup>st</sup>, 2026: definitive CBAM regime (CBMA certificates surrender)

# Introduction to CBAM

- Stands for Carbon Border Adjustment Mechanism
- Is a climate-compliance regime linked to imports of goods like cement, fertilizers, steel, etc. into the European Union
- Target is the reduction of carbon emissions in production of these goods
- Definitive CBAM regime from January 1<sup>st</sup>, 2026
  - Importers of goods into the EU must pay the same price for carbon emissions as producers within the EU under the European Emission Trading System (EU ETS)
  - CBAM certificate prices and availability of free carbon emission allowances are directly linked to EU ETS
- In future: raising prices for carbon emission certificates and reduced free allocation of carbon emissions: competitive advantage for clinker and cement production with lower CO<sub>2</sub> emissions

# Roles in export of clinker and cement to the EU under the definitive CBAM regime

## Producer (outside of EU)

- Sets up a data collection system within the production plant
- Collects the data for CBAM calculation in verifiable ways
- Calculates the specific embedded emissions of the goods
- Provides the calculation and data to the importer

## Importer (within the EU)

- Has the calculation and data from producer checked by accredited verifier
- Has the embedded emissions verified by accredited verifier
- Uploads the data and the certificate from verifier into the CBAM database
- Importer purchases the required CBAM certificates and submits to authority

### Note

This scheme provides a high-level summary of the CBAM process. CBAM regulation allows for different processes which are not presented.

# Reducing carbon emissions is a growing competitive advantage

- The free allowance of CBAM certificates (in certificates per ton of good) for emission is 0,66 t CO<sub>2</sub>e (CO<sub>2</sub> equivalent) per ton of grey clinker in 2026. It will reduce to zero until 2034 with annual reduction until that year
- The price of CBAM certificates (per ton of CO<sub>2</sub>e) is linked to EU ETS  
In 2026, the price is around 75 € / t CO<sub>2</sub>e  
Price is expected to increase in future as free allowances reduce, etc.  
Estimations reach 145 € / t in 2030 and 189 € / t in 2034 (ABN AMRO baseline)
- Measures to reduce the CO<sub>2</sub> emission during production (direct emissions) as well as provision of electrical energy for the production (indirect emissions) will result in reduced CBAM certificate costs
- CO<sub>2</sub> emission reduction is a competitive advantage in European market
- All kind of measures apply, like reduced CO<sub>2</sub> emission during clinkerization, reduction of clinker factor, etc....

# Our services for exporters

- Expert support on CBAM processes in the cement industry across the entire process:
  - Plant level data collection system
  - Calculation of specific embedded emissions for clinker and cement
  - CBAM reporting and documentation preparation
  - Verification readiness and compliance support
- As specialists in cement production, engineering and consultancy services for reduction of CO<sub>2</sub> emissions in clinker and cement production



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