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EU CBAM: Cooperation of Foreign National Accreditation Bodies with Local National Accreditation Bodies in third countries

PURPOSE

This document provides information on cooperation between EEA NABs and National Accreditation Bodies in third countries, regarding accreditation of verifiers established in third countries under the Regulation (EU) 2023/956 (EU CBAM).

Authorship

This document has been prepared by the Certification Committee.

Official language

The publication may be translated into other languages as required. The English language version remains the definitive version.

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Further information

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1 INTRODUCTION

The EU Carbon Border Adjustment Mechanism (CBAM), which entered into force on 1 January 2026, is a climate policy tool designed to prevent carbon leakage and ensure fair competition between EU and non-EU producers. CBAM puts a carbon price on certain imported goods that is equivalent to the carbon price EU producers pay under the EU Emissions Trading System (EU ETS).

It concerns sectors producing iron and steel, cement, aluminium, fertilizer, electricity, and hydrogen.

If those products using carbon-intensive processes are made outside the EU, the importer shall pay for the embedded emissions when bringing them into the EU.

The embedded emissions shall be verified by an independent body (verifier) that is accredited according to Regulation (EC) No 765/2008 for the relevant scope by an EU (EEA) National Accreditation Body (NAB).

In November 2025, the European Commission published the Delegated Regulation (EU) 2025/2551 on supplementing Regulation (EU) 2023/956 (CBAM) by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of national accreditation bodies.

According to the EU CBAM Regulation and the Delegated Regulation (EU) 2025/2551, a verifier located in the EU shall apply for accreditation to its National Accreditation Body. Verifiers established in a third country shall request a National Accreditation Body from the EU that provides accreditation under EU CBAM to grant accreditation.

2 PURPOSE

The harmonisation and consistency in accreditation as a public authority activity to support European trade and industry according to its needs and to the requirements laid down in applicable European legislations, as well as the effective cooperation among National Accreditation Bodies, constitute core objectives of EA.

In this context, and recognising the specific challenges associated with the accreditation of verifiers established in third countries under the Regulation (EU) 2023/956, this document provides guidance on cooperation between EEA NABs and National Accreditation Bodies in third countries.

3 SCOPE

This document applies to the accreditation of verifiers established in third countries in accordance with the requirements set out in Regulation (EU) 2023/956.

It addresses the framework for cooperation between an EEA National Accreditation Body and a National Accreditation Body in the third country where the verifier is established, in the context of such accreditation activities.

This document provides guidance to ensure that such cooperation:

- supports consistent and harmonised accreditation of verifiers established in third countries,
- ensures compliance with applicable EU legislation, in particular Regulation (EC) No 765/2008, Regulation (EU) 2023/956, Commission Delegated Regulation (EU) 2025/2551, and EN ISO/IEC 17011.

4 DEFINITIONS

- 4.1 Third country:** Any country that is not a member of the European Economic Area (EEA).
- 4.2 Foreign National Accreditation Body:** National Accreditation Body from a member state of the EEA that is member of EA and a signatory of the EA MLA for the scope EU CBAM
- 4.3 Local National Accreditation Body:** A National Accreditation Body located outside the EEA
- 4.4 EA Multilateral Agreement (EA MLA):** see EA-1/06 *EA Multilateral Agreement. Criteria for signing. Policy and procedures for development*
- 4.5 Outsourcing:** see paragraph 6.4 of ISO/IEC 17011: 2017 *Conformity assessment Requirements for accreditation bodies accrediting conformity assessment bodies*
- Note: Sometimes the term subcontracting is used instead of outsourcing.

5 REFERENCES

- Regulation (EC) No 765/2008 on accreditation
- Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism
- Commission Delegated Regulation (EU) 2025/2551 supplementing Regulation (EU) 2023/956 by specifying the conditions for granting accreditation to verifiers, for the control and oversight of accredited verifiers, for the withdrawal of accreditation and for mutual recognition and peer evaluation of accreditation bodies
- EN ISO/IEC 17011 Conformity assessment - Requirements for accreditation bodies accrediting conformity assessment bodies
- EA-2/13 EA Cross Border Accreditation Policy and Procedure for Cross Border Cooperation between EA Members
- EN ISO/IEC 17029 Conformity assessment — General principles and requirements for validation and verification bodies
- EN ISO 14065 General principles and requirements for bodies validating and verifying environmental information

6 PROCESS FOR THE COOPERATION OF FOREIGN NATIONAL ACCREDITATION BODIES WITH LOCAL NATIONAL ACCREDITATION BODIES IN THIRD COUNTRIES

Cooperation between Foreign National Accreditation Bodies (FNABs) and Local National Accreditation Bodies (LNAB) is not normally required where accreditation activities can be performed directly by the responsible FNAB. However, such cooperation may be necessary or beneficial, including where local technical expertise, language capabilities, knowledge of national conditions, or resource availability support the efficient and effective performance of assessment activities.

In the context of EU CBAM, cooperation with third country NABs may facilitate assessments and oversight of verifiers operating outside the EEA while supporting consistent application of relevant accreditation requirements and requirements set out under EU CBAM.

There are different options for the cooperation with LNABs, considering whether the LNAB is a signatory of the EA MLA or the Global-ACI MRA for the relevant scope:

1. Outsourcing of accreditation activities to the LNAB
2. Using personnel from the LNAB

Note: The accreditation process language between the FNAB and LNAB and verifiers, including assessment records (if applicable) is either the language of the FNAB or English (if the legal provisions of the FNAB allow).

6.1 Cooperation of Foreign National Accreditation Bodies with Local National Accreditation Bodies in third countries that are signatories of the EA MLA for the relevant scope

According to EA-2/13 and recognising the public authority nature of accreditation in the EA region, it is the EA policy that, wherever possible, a FNAB subcontracts to the LNAB the assessment of the Conformity Assessment Body's activities conducted under the FNAB's accreditation, including witnessed assessments, that are performed in the LNAB's country, whenever the LNAB is a signatory to the relevant EA MLA scope.

This policy applies for the accreditation of verifiers under Delegated Regulation (EU) 2025/2551. For the cooperation between the FNAB and the LNAB, the requirements set out in section 4 of EA-2/13 and clause 6.4 of EN ISO/IEC 17011 applies when outsourcing assessment activities.

Note: Regarding the peer evaluation of NABs as set out in Article 24 of Delegated Regulation (EU) 2025/2551, and accordingly the MLA signatory status for EU CBAM, the exemption rules apply also to the FNAB.

6.2 Cooperation of Foreign National Accreditation Bodies with Local National Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope

Even if the LNAB is not signatory of the EA MLA for the relevant scope or a verifier in a country outside the EA region is seeking accreditation, EA encourages its members to implement and respect, the spirit and intent of the policy defined in EA- 2/13 and that accordingly FNABs cooperate with the LNABs.

The cooperation ensures that factors such as language, local laws and regulations, culture, etc. will be considered in the assessment of the verifiers in third countries in addition to the normal technical competence requirements.

Note: While cooperation is generally intended to take place between National Accreditation Bodies, cooperation with other (non-National) Accreditation Bodies may be appropriate under specific circumstances.

6.2.1 Cooperation of Foreign National Accreditation Bodies with Local (National) Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope, but accrediting verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions

If the LNAB has experience with the accreditation of verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions, the FNAB shall normally cooperate with the LNAB in order to use personnel, mainly technical assessors and experts, of the LNAB as much as possible.

The FNAB considers and benefits in the selection process of personnel, when using LNAB's personnel, that the LNAB is a signatory of an MLA agreement of another regional accreditation cooperation body recognised by Global ACI under ISO/IEC 17029 and ISO 14065 for GHG emissions.

In this case, the FNAB ensures that the personnel of the LNAB used by the FNAB are adequately managed in terms of competence and are trained on Regulation (EU) 2023/956, Commission Delegated Regulation (EU) 2025/2551 and other relevant legislations/documents published by the European Commission and/or EA.

The FNAB may decide to involve the LNAB in the performance of the assessment.

If the LNAB is not taking part in the performance of the assessment, the FNAB may give the opportunity to the LNAB to observe assessments in this country.

6.2.2 Cooperation of Foreign National Accreditation Bodies with Local (National) Accreditation Bodies in third countries that are not signatories of the EA MLA for the relevant scope, and that do not accredit verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions

If the LNAB does not accredit verifiers under ISO/IEC 17029 and ISO 14065 for GHG emissions, the FNAB does not have the opportunity to use (directly) personnel from this LNAB.

In this case, the FNAB ensures that its (existing) personnel is able to perform the assessment of the verifier in the third country concerned, or to train and manage (completely) the local personnel according to its own competence management.

But even in this case, a cooperation with the LNAB can be useful for both sides.

The FNAB informs the LNAB (if available) about its activities in the third country. The FNAB may give the opportunity to the LNAB to observe assessments in this country, if appropriate.