

EU Carbon Border Tax Rolls Ahead... Government Steps Up Support for Korean Exporters

- Joint government briefing to explain the latest CBAM implementation rules and practical compliance strategies
- Korea Customs Service to provide guidebook for applying for EU advance tariff classification rulings

On June 23 at 1:00 p.m., the government will hold the 12th Joint Government Briefing Session for 2026 at the Busan Chamber of Commerce and Industry to address the European Union (EU) Carbon Border Adjustment Mechanism (CBAM). The event will be jointly hosted by relevant ministries and agencies, including the Korea Customs Service, the Ministry of Trade, Industry and Resources, the Ministry of Climate, Energy and Environment, and the Ministry of SMEs and Startups, along with related organizations. For those unable to attend in person, the briefing will be livestreamed on YouTube* and will remain available for viewing after the event concludes.

* (How to watch) The briefing will be streamed on the official YouTube channel (@kncpc4501) of the Korea National Cleaner Production Center under the Korea Institute of Industrial Technology. Viewers can watch by searching for “2026 Second Joint Government Briefing on EU CBAM Response.”

The European Union’s CBAM entered full implementation this year*, and since December 2025, the EU has been successively finalizing and announcing detailed regulations related to the scheme, including the implementing regulation** for calculating emissions during the definitive period. As a result, Korean exporting companies need to understand the newly finalized rules and prepare to apply them in practice.

* EU CBAM transitional period: October 2023 – December 2025; EU CBAM definitive period: From January 2026 onward

** Specifies the methods for calculating, monitoring, and reporting embedded emissions for goods subject to CBAM.

Accordingly, the government plans to provide practical guidance on topics such as EU emissions verification trends and methods for calculating embedded emissions in order to enhance Korean exporters' understanding of the system and strengthen their capacity to respond.

In addition, one-on-one customized consultations will be provided for pre-registered companies to help address their specific challenges and concerns.

Furthermore, the government is helping exporting companies establish response systems for the new requirements through specialized support programs operated by each ministry.

The Korea Customs Service plans to distribute the *Guidebook for Applying for EU Advance Tariff Classification Rulings* to help exporting companies determine in advance whether their products fall within the scope of the EU CBAM. Whether a product is subject to the mechanism is determined by the tariff classification code applied during customs clearance in the European Union. Accordingly, the guidebook includes information on the EU's advance tariff classification ruling system and how companies can make use of it.

※ Reference: Tariff Classification Codes

- ▶ Tariff classification codes are part of the international goods classification system established by the World Customs Organization (WCO) and serve as the international standard for determining tariff rates and import/export certification requirements for imported goods.
- ▶ The first six digits (out of a total of ten digits) are standardized worldwide, but digits seven and beyond are administered differently by each country. As a result, even for the same product, the tariff classification code used by a Korean exporter on an export declaration may not match the code used by an EU importer on an import declaration.
- ▶ The advance tariff classification ruling system allows customs authorities, upon request from an applicant, to determine and provide the tariff classification code for import or export goods before an import or export declaration is filed.

In addition, the Korea Customs Service has developed a carbon emissions

calculation program (CBAM-PASS)* to support small and medium-sized enterprises experiencing difficulties in calculating carbon emissions. The program will be updated to reflect the provisions of the implementing regulation announced by the EU in December 2025 and will then be distributed free of charge to SMEs.

* A support program for SMEs that assists with carbon emissions calculations and the preparation of communication templates to be provided to EU counterparts.

The Ministry of Trade, Industry and Resources has been providing company-specific consulting services through a dedicated CBAM help desk and has distributed a case-based guidance manual explaining the emissions calculation methodology applicable during the definitive period.

In addition, the Ministry of Climate, Energy and Environment has conducted customized site-specific assessments (consulting services) to support companies subject to the CBAM, including large corporations, in calculating embedded emissions for their products. The ministry has also revised and distributed industry-specific guidance manuals on emissions calculation.

Han Min, Director General of the International Affairs Bureau at the Korea Customs Service, emphasized that “this year is a critical one for small and medium-sized enterprises exporting to the European Union, as they must thoroughly prepare for the full implementation of the CBAM.” He added, “We hope this briefing session will help companies accurately understand the system and establish effective response frameworks. We will continue to actively support Korean businesses in responding smoothly to the new requirements.”

The government plans to continue working with relevant organizations to develop effective support measures that will help Korean exporters maintain their competitiveness amid the EU’s increasingly stringent environmental regulations. It will also continue consultations with EU authorities on related matters.