



1 Guidance on completing the form

This form should be used by an accredited verifier to verify information about carbon pricing at an installation. A completed form may be used by a UK importer to support a claim for Carbon Price Relief under the UK Carbon Border Adjustment Mechanism (CBAM).

Only a suitably accredited verifier, in accordance with Part 4 of the Carbon Border Adjustment Mechanism (Calculation of CBAM Rate and Determination of Carbon Price Relief) Regulations 2026, may complete this form. A form completed by any other person cannot be used to support a claim for Carbon Price Relief.

The verifier should check the information provided by the installation and review any supporting evidence needed to confirm its accuracy. Where concerns remain after reviewing available evidence, the verifier must not undertake verification.

The form contains three parts:

Part 1 - guidance on completing the form.

Part 2 - information used to determine the installation's effective carbon price.

Part 3 - the verifier's declaration.

The verifier should complete Part 2 using information supplied by the installation and any supporting evidence reviewed during the verification process. Where a complex CBAM good has been produced at more than one installation, a separate form must be completed for each installation.

The table below explains how to complete each section in Part 2.

Section		Guidance
A	Operator and installation details	Provide the operator's name, installation details, and a contact's name, address, and telephone number.
B	Overseas jurisdiction of the installation	Provide details of the qualifying carbon pricing scheme and whether emissions are priced directly in tCO ₂ e or indirectly. If indirect, use the scheme's emissions factors in Section C.
C	Data report details	All sections in C must be in tCO ₂ e. If the qualifying carbon pricing scheme uses a different metric convert the figures to tCO ₂ e using the emissions factors in the public notice from regulation 6(2)(b).
	C1 - Calendar year	Enter the calendar year to which the information in this form relates.
	C2 - Calendar year installation emissions	Enter the installations total emissions within the relevant system boundaries for the year shown at C1 in tCO ₂ e.
	C3 - Emissions subject to the headline carbon price	Enter the emissions from C2 that were subject to the headline carbon price. Use the same calendar year as C1.
	C4 - Emissions subject to free allowances	Enter the emissions from C2 that were covered by free allowances. Use the same calendar year as C1.
	C5 - Emissions beneath the threshold	Enter the emissions from C2 that fell below any threshold for carbon pricing under the scheme. Use the same calendar year as C1.
	C6 - Emissions subject to a graduated carbon price	Enter the emissions from C2 that were subject to a graduated carbon price. Use the same calendar year as C1.
	C7 - Emissions subject to a greenhouse gas removal price	Enter the emissions from C2 that were subject to a greenhouse gas removal price. Use the same calendar year as C1.
D	Compensation	Confirm if the installation received or is due compensation for emissions in the same year as C1 and, if so, provide the amount and the currency.
E	Verifier details	Provide your verifier and verification body details, accreditation information, and your accreditation or membership number.

2 Information used to determine the installation's effective carbon price

A Operator and installation details

A1 Name of operator	A4 Contact name for installation
A2 Name of installation	A5 Contact's full address
A3 Full address of installation	
	A6 Contact phone number

B Overseas jurisdiction of the installation

B1 Jurisdiction the installation is located in	B3 Does the qualifying carbon pricing scheme place a price directly on emissions or use emissions factors to price emissions: Put X in one box
	emissions ☐
B2 Qualifying carbon pricing scheme the installation was subject to	uses emissions factors ☐
	B4 Please confirm that the correct emissions factor has been used Put X in one box
	No ☐
	Yes ☐

C Data report details

C1 Calendar year	C5 Emissions beneath the threshold
C2 Calendar year installation emissions	C6 Emissions subject to a graduated carbon price
C3 Emissions subject to the headline carbon price	C7 Emissions subject to a greenhouse gas removal price
C4 Emissions subject to free allowances	

D Compensation

D1 Did the installation receive or is due compensation related to its emissions in the same year as C1?
 Put X in one box

No ☐

Yes ☐ If Yes, give the: Amount Currency

E Verifier details

E1	Verifier name 	E4	Verification body email address
E2	Verification body name 	E5	Verification body phone number
E3	Verification body address 	E6	Name of national accreditation body
		E7	Certificate number

3 Verifier declaration

I declare that:

- I have verified the information provided by the installation listed above and confirm that it meets the requirements of Part 4 of the Carbon Border Adjustment Mechanism (Calculation of CBAM Rate and Determination of Carbon Price Relief) Regulations 2026 - I have completed this form on that basis
- the verification body on whose behalf I am acting is an independent third party accredited by a national accreditation body that is a full member of the Global Accreditation Cooperation Incorporated - the verification body is accredited to the standards specified in the public notice issued under regulation 8(a) of the Carbon Border Adjustment Mechanism (Calculation of CBAM Rate and Determination of Carbon Price Relief) Regulations 2026, including:
 - ISO/IEC 17029:2019 Conformity assessment - General principles and requirements for validation and verification bodies
 - ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
 - ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information
 - ISO 14066:2023 Environmental information - Competence requirements for teams validating and verifying environmental information
- at the time the verification was undertaken, the accreditation referred to above was valid and had not been suspended, revoked or withdrawn

Title and full name

Status director, company secretary, sole proprietor, partner, owner, private individual, agent

Signature

Date DD MM YYYY

CC BY-NC-SA