



PAKISTAN
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CBAM: RECENT DEVELOPMENTS AND RELEVANCE

Knowledge Brief
SEPTEMBER 2025

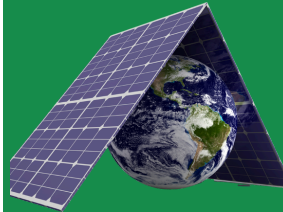
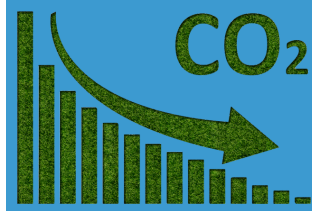
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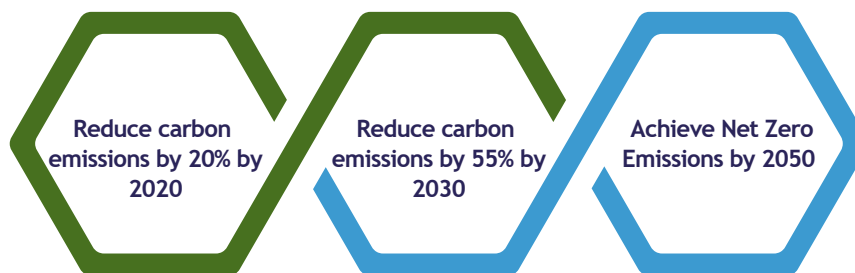
Pakistan Textile Council is a not-for-profit public limited company that represents leading textile and apparel exporters. Our mission is to help shape a path of sustainable growth for Pakistan's textile and apparel sector and deliver economic and societal impact, putting Pakistan first. The opinions expressed in this document are those of the Pakistan Textile Council and do not necessarily reflect the views of its member companies.

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Written by: Zunaira Hafeez

INTRODUCTION

European Union (EU)'s precedent of setting climate goals can be traced back to 1994, when it aimed to keep greenhouse gas (GHG) emissions at a level where it does not harm humans and the environment, despite limited scientific research.[1] Over the years, the EU progressively adopted new environmental targets. Recently, based on scientific findings, the EU has adopted more specific targets. In 2019, it introduced a dynamic all encompassing policy framework 'Green Deal'.[2]

Figure A: GREEN DEAL TARGETS



In lieu of achieving the targets, mentioned in figure A, laid out by the Green Deal to reach the ultimate goal of climate neutrality, the EU has introduced a plethora of policies, strategies, regulations and directives.

One of these introduced policies is Fit for 55. This framework was introduced in 2021 to focus on the second goal of the EU Green Deal.[3] Under this, the EU passed Regulation (EU) 2023/956 in May 2023. This regulation introduced the Carbon Border Adjustment Mechanism (CBAM) as a policy tool.[4] CBAM is an instrument introduced by the EU to monetize the impact of carbon emissions being released within the atmosphere during production, ensuring industries compensate for their environmental and human health impacts. The goal is to ensure fairness between emission price of domestic production and imports, and more broadly, to encourage the global community to curtail their emissions.[5] It is also expected to replace EU's Emissions Trading System (ETS) by 2034.

CBAM's impact on developing countries, like Pakistan, depends on the energy mix of that particular country, for higher carbon energy intensive countries, the impact of this levy can be equated to 4% import duty. [6] This tool is inherently designed to shift EU's trade patterns, incorporating more trade with countries that have successfully adopted carbon efficient production systems. This implies that developing countries will experience a reduction in their exports.[7] While CBAM might affect less than 2% of Pakistan's direct exports[8], its indirect impact is bigger as EU is one of Pakistan's major trading partners.[9]

The purpose of this brief is to explore the recent developments within the CBAM and view its relevance for Pakistan's textile industry.

TRADE PROFILE

Trade between Pakistan and the EU has important connotations for both countries. As can be observed in Figure B, Pakistan has benefited from a trade surplus for the past few years. In 2024 alone, both the countries conducted trade worth nearly USD 13 Billion.

Figure B: Trade between the EU and Pakistan (2022-24) (Millions, USD)[10][11]

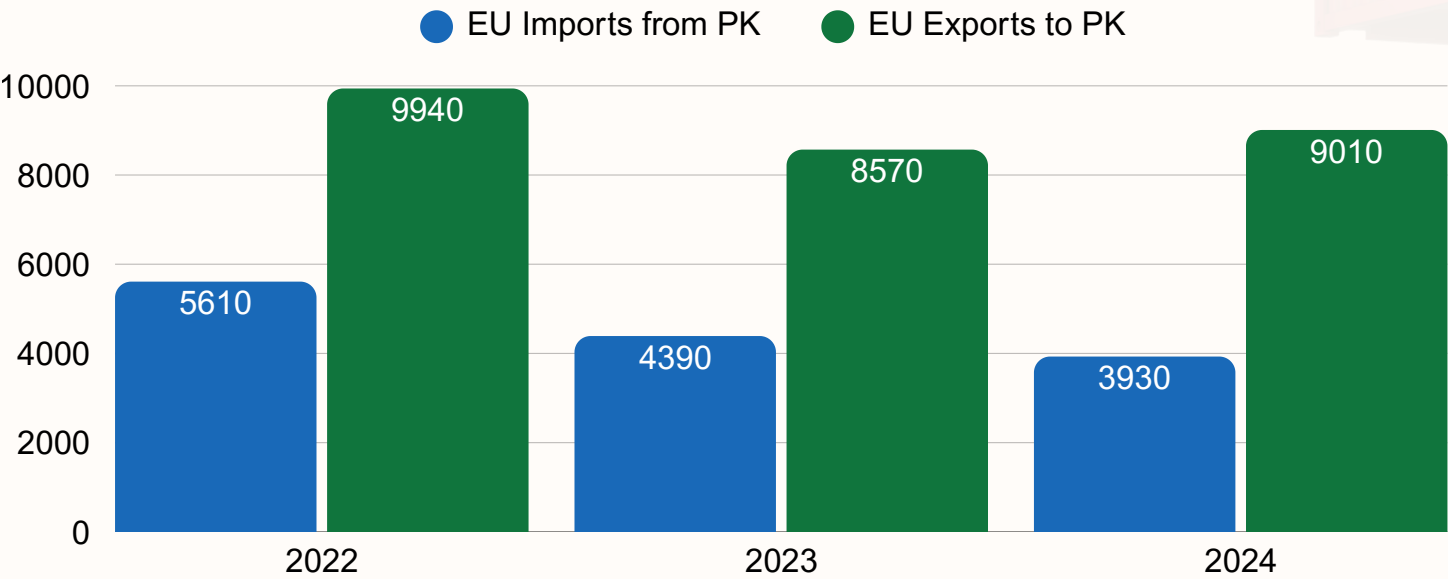


Figure C: Major EU Imports from Pakistan (2024)(Millions, USD)

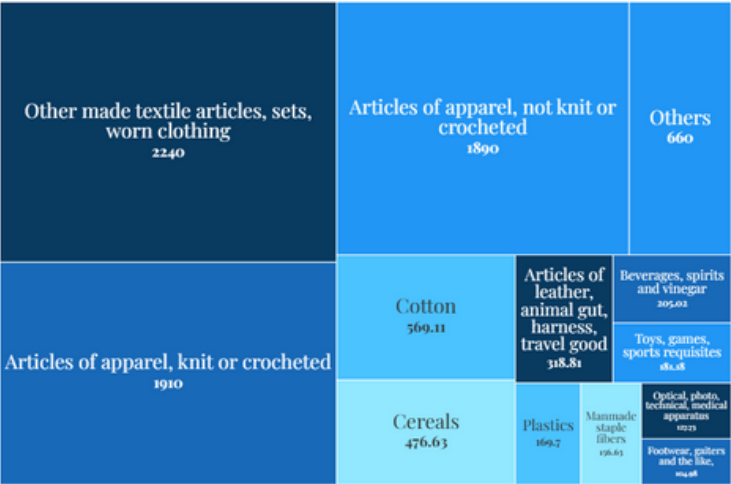
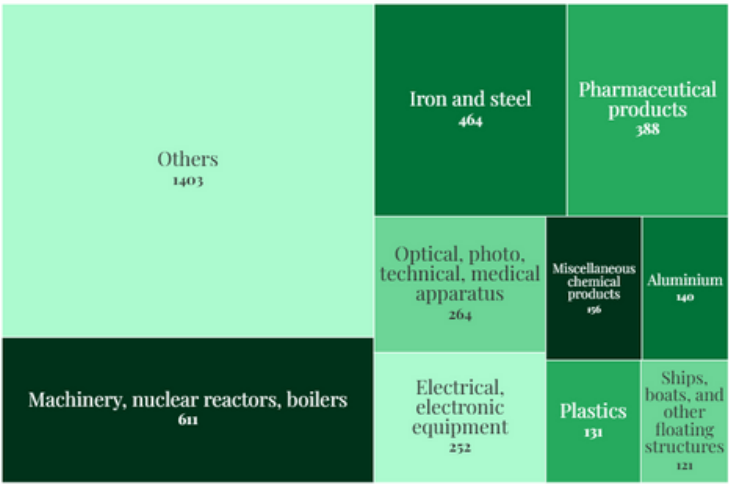


Figure D: Major EU Exports to Pakistan (2024) (Millions, USD)



In 2024, Pakistan’s total exports were reported as USD 32.44 billion,[12] this implies that nearly 27% can be attributed to the EU. Hence, EU is the biggest regional trading partner for Pakistan. A breakdown of categories within this trade dynamic can be seen in Figure C and D.

PAKISTAN'S ENERGY MIX

Although Pakistan has traditionally relied on gas and coal for energy production, however, there is a steadier conversion towards greener and carbon efficient energy production. In 2024, while the world's average of low carbon energy was around 41% of the energy mix, Pakistan stood at 47%.[13] Figure E shows us how the energy mix has shifted from 2000 to 2024, while Figure F tracks emission production and usage percentage of low carbon energy from 2000 to 2023.

Figure E: Pakistan's Power Mix (2000-2024) (%)[14]

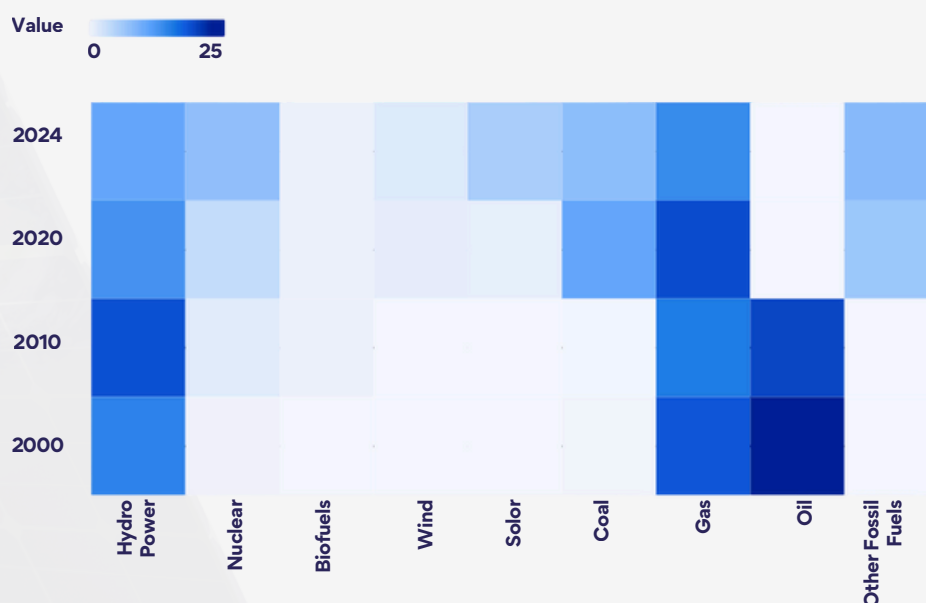


Figure F(a): Emissions Produced (2002-2023) ((MtCO₂))[15]

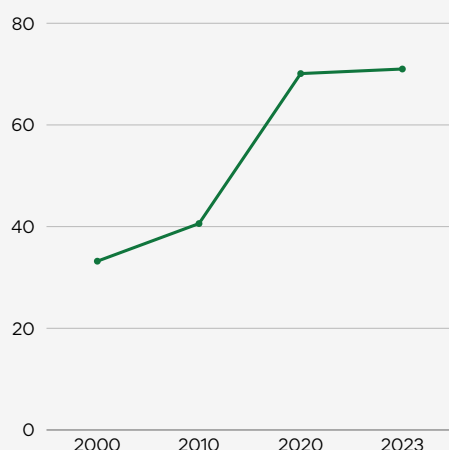
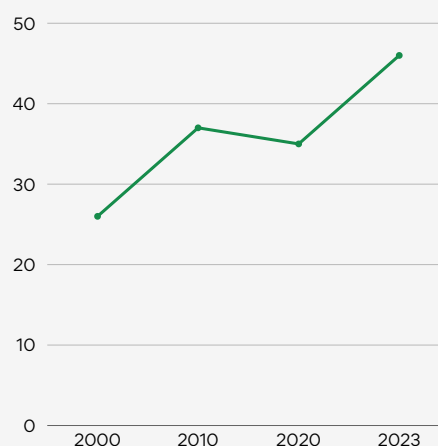


Figure F(b): Pakistan's Usage percentage of low carbon energy (2000-2024) (%)[16]



In addition to adopting more low carbon energy, it is imperative to note that Pakistan contributes less than 1% to global emission production,[17] while it ranks 1st on climate risk index.[18] Therefore, Pakistan is more readily adopting environmentally friendly policies and production processes.

SECTORS COVERED IN CBAM AND IMPLEMENTATION TIMELINE

CBAM has been structured, as shown in Figure G, in a way that it gradually covers half of each sector's emissions. To eventually get there, its application has been divided into two phases. The first phase, known as the transitional phase covers six sectors with the aim of collecting information on emissions and correcting glitches in application methodology. The second stage, known as the definitive phase, will begin in 2026. During this stage, free allowances under EU's ETS will be replaced by issuance of CBAM certificates that will require payments.[19] Within the definitive phase, if a producer has already paid for the emissions it generated, proof of that will be accepted under CBAM and amount will be deducted from the levy.[20]

Figure G: CBAM Timeline

TRANSITIONAL PHASE 2023-2025

CEMENT	ALUMINUM	IRON AND STEEL
FERTILIZIERS	HYDROGEN	ELECTRICITY

Submission of quarterly reports on quantity produced, emissions generated

DEFINITIVE REGIME 2026

Issuance of CBAM Certificates

Monetary payments will begin

EU Importers will report their emissions (direct and indirect)

Proof of payment for emissions that have already been paid off

Omnibus Package 1 has shifted issuance of certificates to 2027

RECENT DEVELOPMENTS

In 2025, the EU published three documents with the goal of updating CBAM. In February 2025, the EU and the European Council (EC) proposed measures within the omnibus package to streamline CBAM for SMEs, and to reduce administrative burden imposed by CBAM.[21] The omnibus package has also shifted the CBAM full implementation date from 2026 to 2027.[22] Their proposed measures to facilitate SMEs and midsize importers can be seen in Figure H.

Figure H: Changes under Omnibus Package[23]

BEFORE	AFTER	IMPACT
Threshold was to be under 150 euros per consignment for exemption.	Threshold now is 50 tons per year for exemption.	This prevents importers from splitting their consignments to avail this exemption. It is now annual-mass based.
Emissions must be verified by third party.	Importer/Producer can use values published by the Commission without verification when real data cannot be produced	While they ensure all emissions are paid for, these values are often higher than actual emissions produced and hence result in higher costs. Therefore, while it provides a solution, it also encourages producers to generate their own data.[24]
CBAM declaration deadline was in May 2027.	Now it is in August 2027.	More time is given to producers/importers to setup channels to collect data.
Producers/Importers under CBAM are required to quarterly report on their emissions and to present CBAM certificates that cover 80% of the emissions.	Now, producers/importers are required to ensure that CBAM certificates cover 50% of their emissions produced.	This was done to ensure financial adjustment due to the phasing out of EU ETS allowance.
Credit received for carbon price could be paid in country of origin.	Now, EU will publish carbon price for third world countries, to be used if actual figures are not available.	This measure ensures that there no gaps in emission payments. And also ensures that the producer/importer does not pay twice.

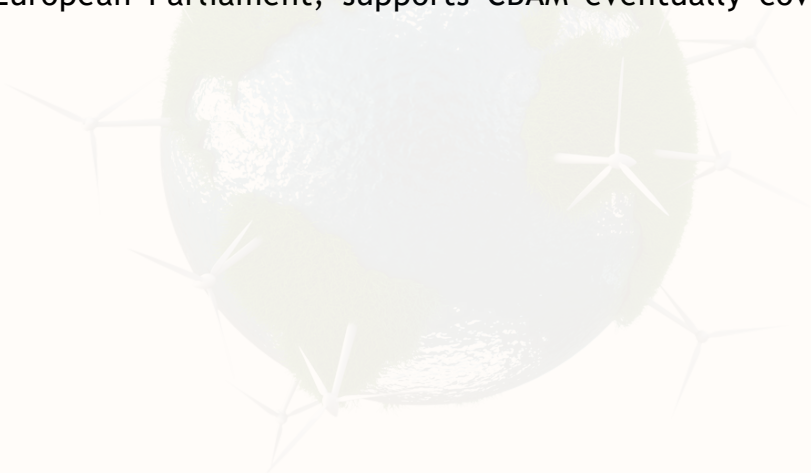
In September 2025, the European Parliament (EP) has approved the “Omnibus I” package, it is pending approval from the EC.[25]

In March 2025, the EU proposed Conditions & Procedure for Authorized CBAM Declarants. This ensures that only CBAM compliant importers are able to bring goods to the EU after the definitive period starts. Non-compliance with CBAM after the definitive phase will be linked to the weekly carbon cost based in EU ETS.[26]

In July 2025, the EU published the Steel and Metals Action Plan. This plan came into existence because high energy costs coupled with growing carbon costs have rendered domestic production uncompetitive in the global landscape.[27]

] They held public consultations where they discussed inclusion of downstream products within the CBAM scope and provisions to ensure that producers do not move production abroad to avoid paying this cost.[28] Carbon leakages occur when production is moved overseas for more favourable policies. Furthermore, they also plan to introduce a new plan by the end of 2025 to address leakages among exports to ensure fairness between imported and locally produced goods.[29] The new plan eliminate carbon leakages and will have a broader scope that encompasses steel and aluminium downstream products.[30] In line with this, in August 2025, the Commission asked for public opinion on current CBAM methodology.[31]

While textiles do not currently lie within the scope of CBAM, it is speculated to be included by CBAM’s scope during the next phase. This is in line with the devastating impact textile sector has on the environment, it is 5th largest producer of emissions in the EU.[32] Furthermore, as one of the goals of CBAM is to ensure competitiveness remains between EU producer and non-EU producer, it will, when applied, have the desired impact as textiles produced in developing countries generate more emissions.[33] There are currently two school of thoughts within the EU when it comes to the future expansion of CBAM, and one of them, that includes the European Parliament, supports CBAM eventually covering all goods. [34]



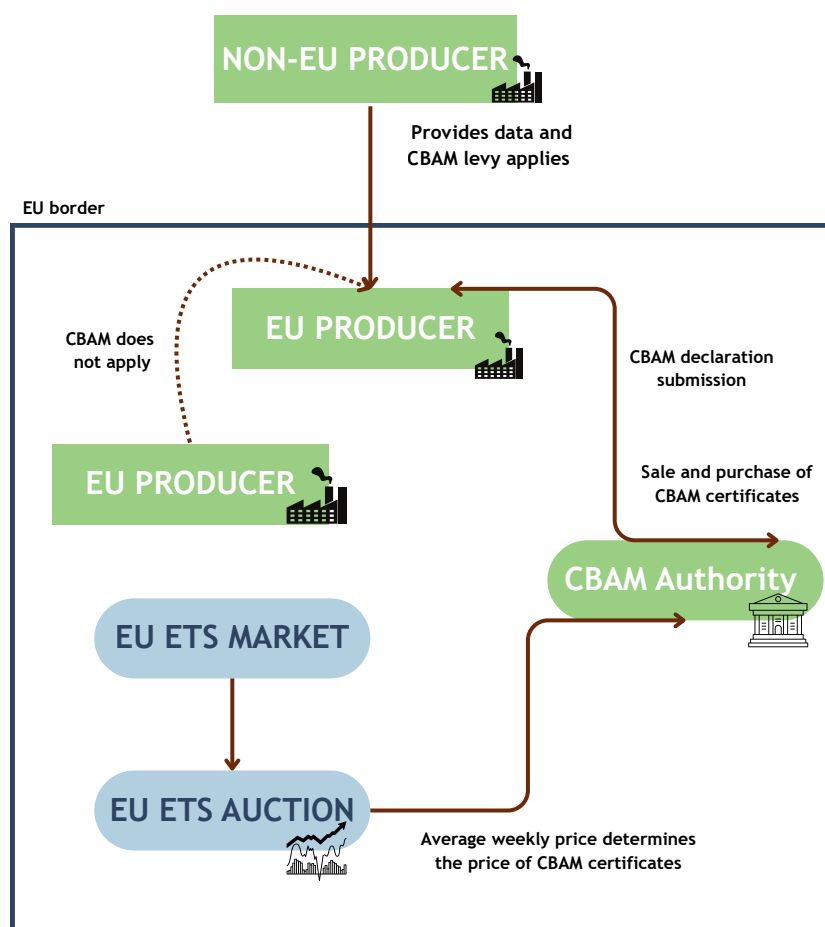
MECHANISM OF CBAM

Implementation of CBAM will be done by issuing certificates. Figure I notes how the mechanism of CBAM. The non-EU based producers will have to purchase these certificates at a price, determined by the average cost of EU's ETS certificates on a calendar week, in order to export their goods to the EU. CBAM does not apply to EU based producer as their carbon cost is covered in their energy costs.

In absence of CBAM, as prices of European goods increase due to the increase in their energy costs as they factor the carbon cost in them, European producers will not be able compete globally. CBAM therefore is used as a tool to encourage countries to adopt more stringent climate policies and ensure that domestic production remains competitive.

The tool has proven effective as UNCTAD (2021) study points out that a \$44 per tonne carbon levy has been noted to reduce leakage by nearly 8%. However, while it has curtailed leakages, the global impact of the policy is still ambiguous.

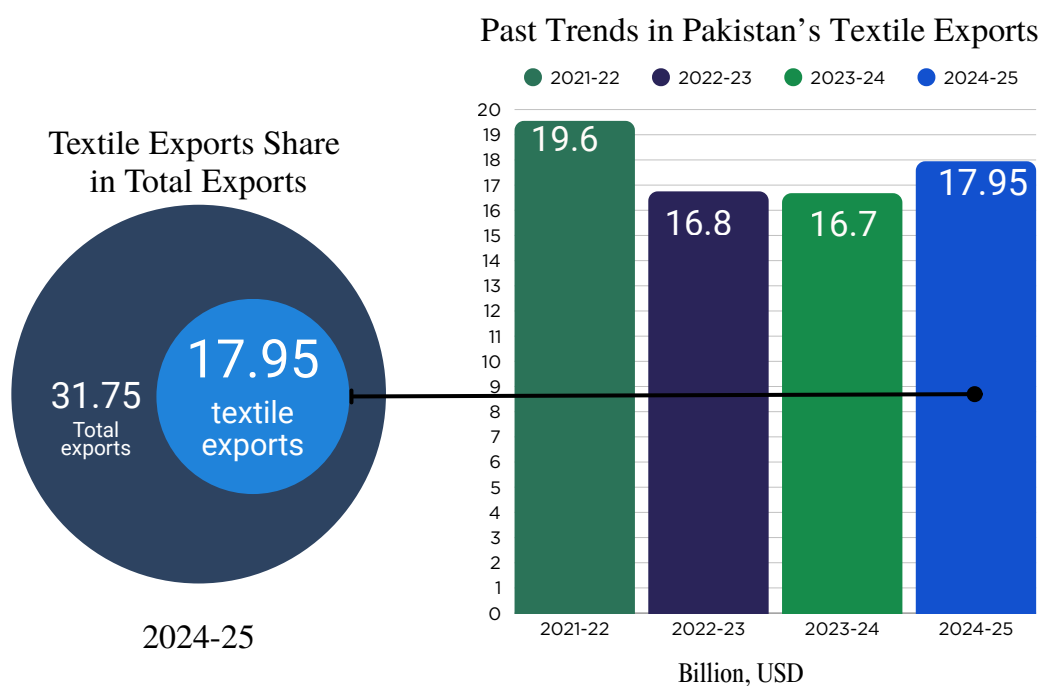
Figure I: Mechanism of CBAM



RELEVANCE FOR PAKISTAN'S TEXTILE AND APPAREL (T&A) INDUSTRY

Pakistan's T&A industry spans over the entire value chain, from raw material to finished products. Pakistan's textile industry focuses on cotton production and products, in 2022/2023, Pakistan was the 7th largest producer worldwide.[35] The significance of the industry for Pakistan's economy can be judged by its contribution to the country's total exports, in FY25, the T&A exports were nearly 56% of Pakistan's total exports. Figure J shows the recent trend in Pakistan's total textile exports.

Figure J: T&A Industry exports trends and contribution[36]



The possibility of inclusion of textiles in CBAM derives from its contribution in production of emissions.[37] Pakistan's T&A industry accounts for nearly 6 to 10% of the country's total emissions production.[38] Which is inline with the global textile industry's contribution in global emissions production.[39] EU has already introduced policies to regulate the textile industry and ensuring that compliance extends to overseas supply chains as well. As EU is the biggest region Pakistan exports to, the T&A industry is already working on becoming more energy efficient and incorporating green energy sources. Many T&A companies in Pakistan are working on reporting and assessing their emissions according to SBTi scopes and incorporating more renewable energy sources.[40]

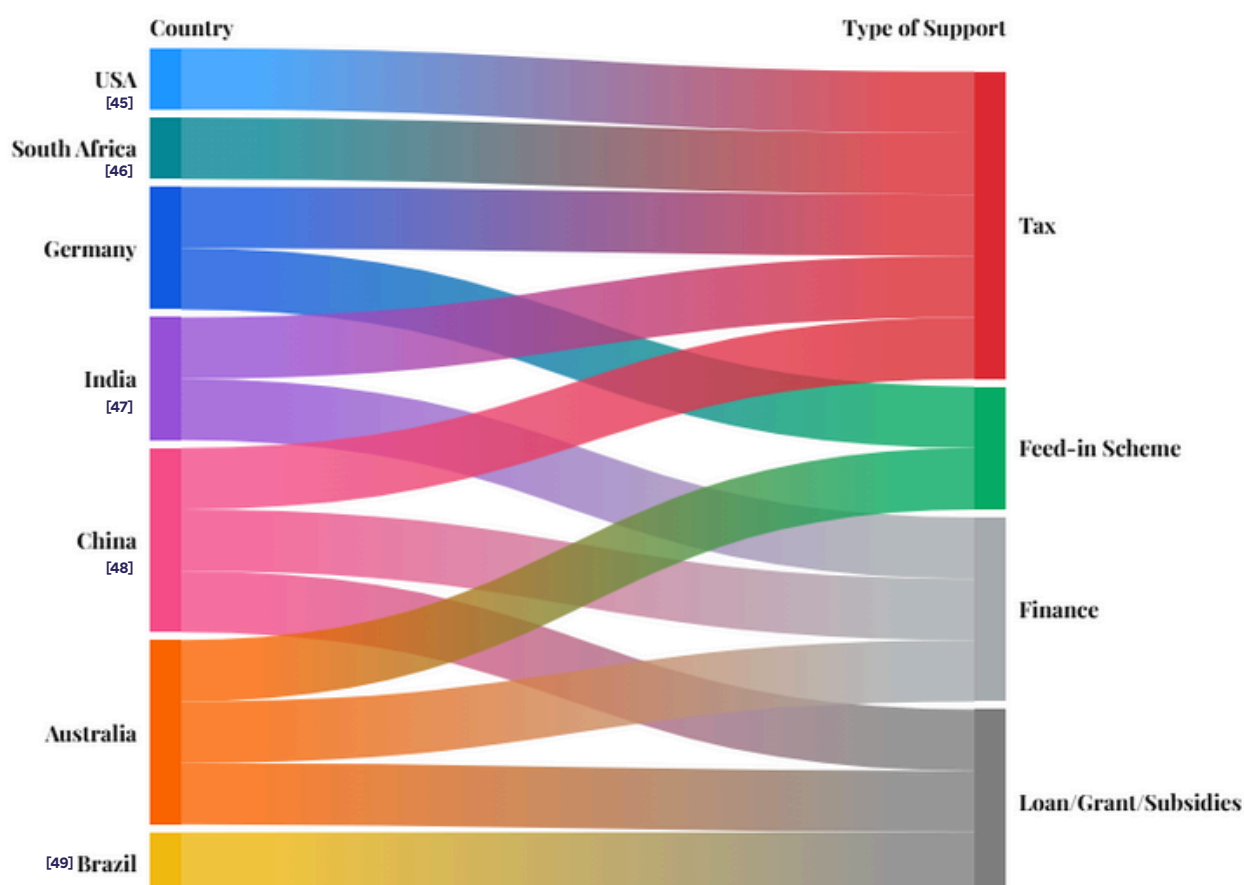
POLICY RECOMMENDATIONS

Following the UN's "common but differentiated responsibilities" principle, UNCTAD (2021)[41] suggests that EU utilize the finances gained by CBAM to invest in green projects in the most vulnerable developing countries.[42] This is not only further its goal of improving climate conditions but also ensure CBAM is not viewed as a trade barrier. Countries may willingly pay for carbon certificates if they are ensured that the money will also be spent on building their climate resilience.

While the sector has been preparing to comply with EU regulations, there are several policies that can accelerate the process of increasing Pakistan's readiness. Decarbonizing the value chain cannot happen without supportive public policies. The EU, itself makes the argument in its Steel Plan,[43] where its defence industry commits to reducing emissions but also prioritizes growth and employment over climate goals under difficult economic conditions. The plan also cited rising cost of production as a hurdle and as a result, the policymakers agreed to reduce energy taxes^[44] on energy intensive industries as they recognise energy being the highest contributor in rising costs.

Collaboration between private efforts and public support is needed to achieve real change. Figure K shows a summary of some of the incentives offered worldwide.

Figure K: Fiscal incentives to promote green energy[44]



Globally, policies aimed to increase production and usage of green energy have linked fiscal incentives to performances. Credible financial incentives for developing countries where private investment is greater than public investment.[50] Pakistan's T&A sector will likely benefit from similar policies.

The Ministry of Climate Change, in 2024, introduced Pakistan's first carbon trading policy.[51] The policy commits to international standards and good practices and the government has demonstrated this commitment by building capacities through participating in the SPAR6C initiative[52]. Project approvals for earning carbon credits are already underway, these credits will count towards Pakistan's mitigation efforts and will be traded in international markets once the necessary market infrastructure is developed.[53]

While the policy is in place, supporting compliance and data collection systems are lacking.[54] The goal of the said policy is to encourage organizations to adopt greener and cleaner energy solutions. However, this depends on whether the costs are rationalized as prohibitively high costs will act as a disincentive for businesses and organizations.



More Clean
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