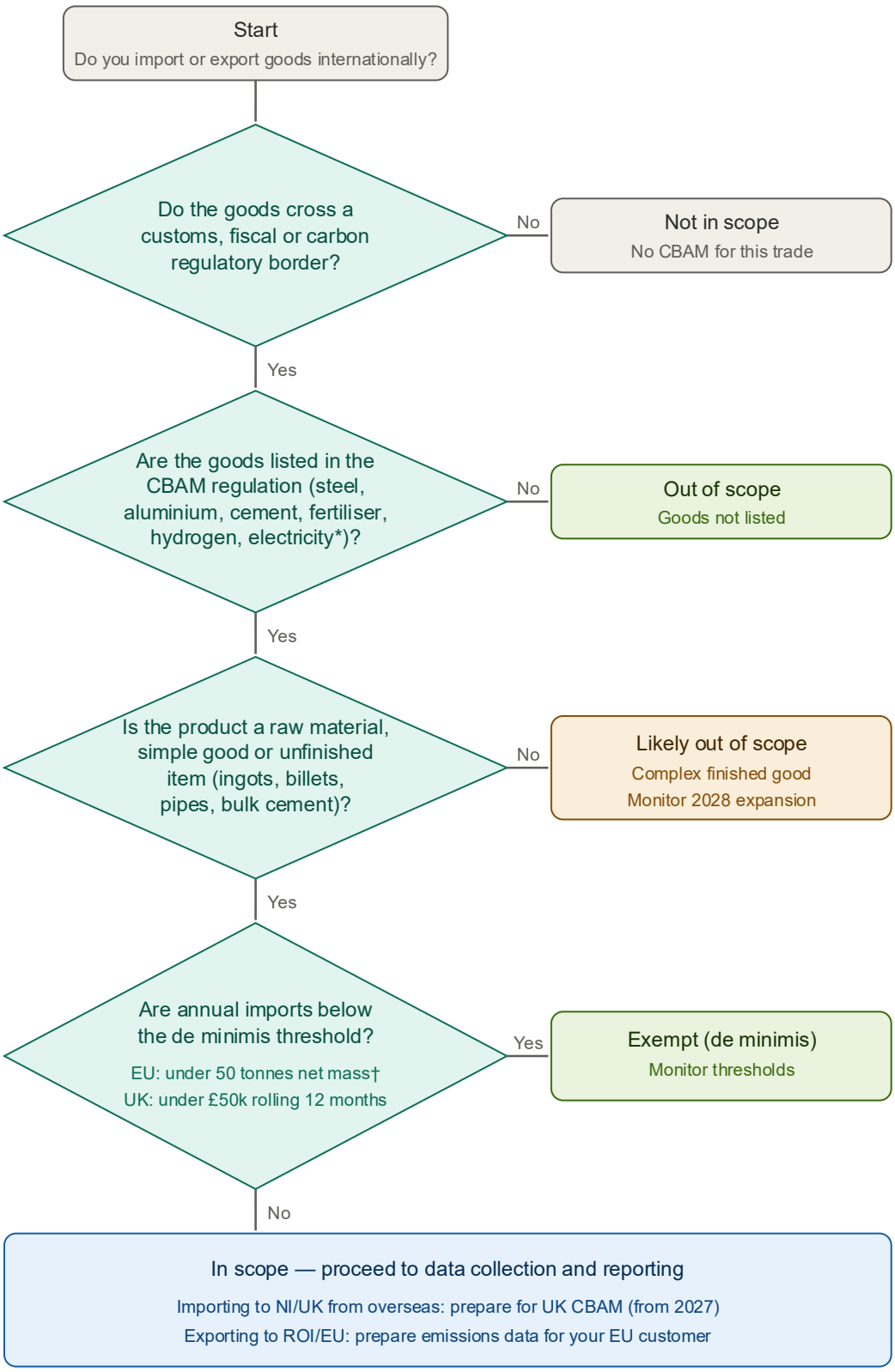
Invest Northern Ireland

Tool 1: CBAM scope decision tree

Is my product covered?



CBAM decision tree Rev E — April 2026

*Electricity is EU CBAM only.

†EU de minimis exemption excludes electricity and hydrogen.

Guidance only — not legal advice.

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