



EGMF position on the CBAM Regulation (EU) 2023/956 and its amendments): technical assessment of impacts for the garden, landscaping and forestry machinery sector - EGMF

6 May 2026

The European Garden Machinery industry Federation (EGMF) represents large and small manufacturers of garden, landscaping, forestry, and lawn maintenance equipment. Through its 41 member bodies – 7 national associations and 34 companies, EGMF represents about 17 million units placed on the European market every year, accounting for around 80% of garden machinery, and EGMF members employ over 120,000 people in the EU.

EGMF would like to put forward an initial technical assessment, which justifies why postponing the application the application of Regulation (EU) 2023/956 and its related amendments ([CBAM](#)), by 24 months, is needed for our sector.

The analysis carried out, based on evidence collected from our member companies, confirms and underpins critical technical and operational issues that make the current timeline of implementation of CBAM particularly complex for manufacturers of garden and forestry equipment.

Following the conclusion of the CBAM transitional period (end of 2025), the impact of the Regulation has now become fully evident. Moreover, recent regulatory developments, including the December 2025 updates, reinforce the administrative and operational burdens for companies in the garden and forestry machinery sector.

Firstly, an insufficient level of maturity of supply chains is observed, particularly regarding the availability, quality and reliability of the data required under CBAM. This is especially critical for manufacturers of garden and forestry machinery, whose supply chains are typically complex and highly internationalised.

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Companies report:

- **widespread difficulties in obtaining information along the value chain**, especially in relation to non-EU suppliers and indirect subcontractors, as well as challenges in tracing raw materials back to their origin;
- in many cases, suppliers still **lack the necessary tools to calculate embedded emissions**;
- the need to carry out a **full mapping of the supply chain**, as well as to adapt IT systems and data flows.

The time required for full compliance can last as long as 24 months, which highlights a significant misalignment with the deadlines set by the Regulation.

Further challenges remain linked to the **technical complexity of CO₂ emissions calculation**, which requires methodologies that are not yet fully standardised and specialised expertise that is not widely available. This is particularly burdensome for many companies in the garden and forestry machinery sector that often relies on specialised components and diversified supply chains. Several companies report the need to rely on external consultants, which results in increased compliance costs and a risk of inconsistencies in reported data.

From an economic perspective, the evidence collected from companies across the sector indicates a significant and still uncertain impact, with cost increases including:

- up to **+20%** for raw materials;
- around **+5%** for cast iron semi-finished products;
- price list variations of up to **+7%**;
- **additional administrative and organisational costs** related to compliance.

These dynamics are expected to negatively affect margins, competitiveness and the market positioning of European manufacturers of garden and forestry machinery in the short term (2026–2027).

The current **geopolitical context**, combined with persistently **high energy costs**, is also likely to lead to further increases in the short term, placing additional pressure on companies in the sector.

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Significant concerns also emerge in terms of **international competitiveness**, with a concrete risk of disadvantage for European manufacturers of garden and forestry equipment compared to non-EU competitors, and a potential loss of market share.

These challenges are further amplified by structural characteristics typical of the garden and forestry machinery sector, including long and complex supply chains, a dependence on raw materials with varying energy intensities, and a widespread presence of indirect non-EU suppliers.

The current revision phase of the Regulation represents an opportunity to introduce **targeted adjustments, including a postponement of the application of CBAM obligations.**

In light of the above, we consider that a balanced solution would be a **postponement of at least 24 months**, in order to allow a realistic and technically feasible adaptation for manufacturers of garden, landscaping and forestry machinery.

Annex I includes a proposed amendment to Regulation (EU) 2023/956, with particular reference to Article 36.

We remain at your disposal for any further information or discussion on this matter.

About the EGMF

The European Garden Machinery Industry Federation – EGMF – has been the voice of the entire garden machinery industry in Europe since 1977. With 41 European corporate members and 7 National Associations representing manufacturers of garden, landscaping, forestry and turf maintenance equipment, we are the strongest network in this sector in Europe. For further information, please visit www.egmf.org.

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ANNEX I

Proposal for amendments to Regulation (EU) 2023/956 and its subsequent amendments

[\(link to the consolidated version\)](#)

Current text Regulation (EU) 2023/956 and its subsequent amendments	<u>Proposed amendments</u>
<p style="text-align: center;">Article 36</p> <p style="text-align: center;">Entry into force</p> <p>1. This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.</p> <p>2. It shall apply from 1 October 2023. However:</p> <p>(a) Articles 5, 10, 14, 16 and 17 shall apply from 31 December 2024;</p> <p>(b) Article 2(2) and Articles 2a, 4, 6 to 9, 10a, 15, 19 and 21, Article 22(1) and 22(3) and Articles 23 to 27 and 31 shall apply from 1 January 2026;</p> <p>(c) Article 22(2) shall apply from 1 January 2027;</p> <p>(d) Article 20(1), (3), (4) and (5) shall apply from 1 February 2027.</p> <p>This Regulation shall be binding in its entirety and directly applicable in all Member States.</p>	<p style="text-align: center;">Article 36</p> <p style="text-align: center;">Entry into force</p> <p>1. This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.</p> <p>2. It shall apply from 1 October 2023. However:</p> <p>(a) Articles 5, 10, 14, 16 and 17 shall apply from 31 December 2024 2026;</p> <p>(b) Article 2(2) and Articles 2a, 4, 6 to 9, 10a, 15, 19 and 21, Article 22(1) and 22(3) and Articles 23 to 27 and 31 shall apply from 1 January 2026 2028;</p> <p>(c) Article 22(2) shall apply from 1 January 2027 2029;</p> <p>(d) Article 20(1), (3), (4) and (5) shall apply from 1 February 2027 2029.</p> <p><u>Any reference in this Regulation to a date of application, deadline or time limit linked to the dates set out in paragraph 2 of Article 36 shall be construed as referring to the corresponding date, deadline or time limit as amended in Article 36.</u></p> <p>This Regulation shall be binding in its entirety and directly applicable in all Member States.</p>