

Austrian Tax News

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EU Council signs off simplifications to the EU Carbon Border Adjustment Mechanism CBAM

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On 29 September 2025, the Council of the European Union adopted a regulation to simplify the EU Carbon Border Adjustment Mechanism CBAM as part of the "Omnibus I" package. The goal is to significantly reduce administrative and compliance costs for businesses - especially SMEs - without compromising the EU's climate ambitions. Approximately 99% of emissions covered by CBAM remain within scope.

At the heart of the reform is the introduction of a new "de minimis" threshold: Imports of up to 50 tonnes per year and per importer will be exempt from CBAM requirements. This measure is expected to relieve around 90% of current CBAM declarants, primarily small businesses and individuals.

Additional simplifications include:

- CBAM registration and authorisation,
- data collection and emissions calculation,
- verification rules, and
- financial liability of CBAM declarants.

A transitional provision will also apply from the beginning of 2026: Imports of CBAM goods may be permitted under certain conditions even without completed registration.

The changes will enter into force three days after publication in the EU Official Journal. The definitive CBAM phase will begin as scheduled on 1 January 2026. Businesses are advised to familiarise themselves with the new requirements and adjust their import processes accordingly.



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Expected social security values for 2026

General Social Security Act

The maximum monthly contribution base for 2026 is expected to be EUR 6,930.00 (2025: 6,450.00). The maximum annual contribution base for special payments is EUR 13,860.00 (2025: 12,900.00). The maximum monthly contribution base for freelancers without special payments is EUR 8,085.00 (2025: 7,525.00). The monthly marginal income limit remains unchanged at EUR 551.10 due to a provision in the Budget Accompanying Act 2025 (Budgetbegleitgesetz 2025).

As of 1 January 2017, the daily marginal income threshold was abolished. Therefore, only the monthly marginal income threshold is relevant for determining whether an employment relationship is marginal.

Further information on the expected social security values for 2026 can be found in the publication of the [Austrian Health Insurance Fund](#) (Österreichische Gesundheitskasse; German version only).

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