

income countries. In turn, exempting some countries from the EU CCBAM could give an incentive to these countries to develop emission-intensive industries, hence creating “pollution havens” and harmful lock-in effects¹⁸. An alternative, but less discussed

volume of CO₂ emissions covered by a realistic EU CBAM and
the subsequent

26 sectors and 189 regions worldwide^{10,11}. EORA is the dataset with the most

