

# Samskip

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## CUSTOMER ANNOUNCEMENT

# Samskip Emissions Legislation surcharge

17 December 2025

Dear valued customer,

As part of Samskip's commitment to transparency and sustainability, we would like to inform you about upcoming changes to the EU Emissions Trading System (EU ETS) that will impact our surcharge structure.

From **1 January 2026**, the EU ETS will enter its next phase, requiring shipping companies to cover 100% of emissions on applicable voyages. During 2025, the ETS obligation has been 70% of emissions. This shift to 100% marks the final step of EU ETS implementation.

In addition, the ETS surcharge calculation will transition from using a 2025 base year (Dec 2025 EUA contract) to a 2026 base year (Dec 2026 EUA contract). To reflect these changes, Samskip will adjust its ETS surcharge accordingly.

### Effective date of the new ETS surcharge: 1 January 2026

The latest monthly average was **EUR 83.86** representing an increase from the December level of EUR 79.39. Given the current trend, the ETS level will be reduced compared to last month. You can track the prices following this link: [EUA Futures Pricing \(ice.com\)](https://www.ice.com)

The EU ETS charges for **Door-to-Door customer** can be found below.

In case you are invoiced in a different currency than EUR, the surcharge will be converted based on the average rate of exchange over the above-mentioned period.

The EU ETS charge is reviewed monthly and is published on the Samskip website:

<https://www.samskip.com/surcharges/>

We trust that you understand our position and look forward to your continued support.

Sincerely,

**Samskip**

### Door Door Emissions Legislation

For January 2026 collections the following Emissions legislation tax levels per trade and bound are applicable.

per UNIT charge	Port of Destination Country												
	Europe continent*	UK - England	UK - Scotland	Northern Ireland	Ireland	Portugal	Spain	Norway Oslofjord & Westcoast	Finland/Baltics	Sweden - Helsingborg and Vasteras	Sweden - Malmo or Trelleborg	22 FT Morocco	>22 FT Morocco
Europe continent*		€ 36	€ 36	€ 88	€ 157	€ 169	€ 205	€ 122	€ 163	€ 138	€ 50	€ 67	€ 135
UK - England	€ 36				€ 192	€ 205	€ 102	€ 157	€ 163	€ 173	€ 85	€ 67	€ 135
UK - Scotland	€ 36					€ 205	€ 240	€ 157	€ 198	€ 173	€ 85	€ 103	€ 170
Northern Ireland	€ 88					€ 257	€ 293	€ 210	€ 251	€ 226	€ 138	€ 155	€ 223
Ireland	€ 124	€ 160				€ 293	€ 205	€ 246	€ 287	€ 262	€ 174	€ 191	€ 259
Portugal	€ 169	€ 205	€ 205	€ 257	€ 326			€ 291	€ 332	€ 307	€ 219		
Spain	€ 205	€ 102	€ 240	€ 293	€ 205			€ 326	€ 367	€ 342	€ 254		
Norway Oslofjord & Westcoast	€ 79	€ 115	€ 115	€ 167	€ 236	€ 248	€ 284		€ 242	€ 217	€ 129	€ 146	€ 214
Finland/Baltics	€ 163	€ 163	€ 198	€ 251	€ 319	€ 332	€ 367	€ 284		€ 300	€ 212	€ 230	€ 297
Sweden - Helsingborg and Vasteras	€ 138	€ 198	€ 198	€ 251	€ 319	€ 332	€ 367	€ 284	€ 325			€ 205	€ 272
Sweden - Malmo or Trelleborg	€ 50	€ 198	€ 198	€ 251	€ 319	€ 332	€ 367	€ 284	€ 325			€ 117	€ 184
22 FT Morocco	€ 67	€ 67	€ 103	€ 155	€ 224			€ 189	€ 230	€ 205	€ 117		
>22 FT Morocco	€ 135	€ 135	€ 170	€ 223	€ 291			€ 256	€ 297	€ 272	€ 184		

\*Benelux, France, Germany, Poland, Czech Republic, Slovakia, Austria, Italy, Hungary

Average exchange rates for the same period: EUR / GBP: 0.878 EUR / NOK: 11.7705 EUR / SEK: 10.858 EUR/USD: 1.1603 EUR/MAD: 10.7597

Average Emission Units Allowance (EUA) price for the period, based on DEC26 contract: **EUR 83.86**

## Door Door Emissions legislation Bands

*Bands of Average Emission Units Allowance (EUA) price*

ETS EUR Band		England - Europe - England	Scotland - Europe - Scotland	N Ireland - Europe - N Ireland	Europe - Ireland	Ireland - Europe	Portugal - Europe - Portugal	Spain - Europe - Spain	Europe - Norway	Norway - Europe	Finland/ Baltics - Europe - Finland/ Baltics	Europe to/from Sweden - Helsingborg and Vasteras	Europe to/from Sweden - Malmo or Trelleborg	20 FT Morocco - Europe - Morocco	>20 FT Morocco - Europe - Morocco
From	To														
30	32.99	16	16	36	67	49	74	82	52	37	68	58	22	42	83
33	35.99	18	18	38	72	54	79	90	57	39	73	63	25	44	89
36	38.99	18	18	41	77	59	84	97	59	42	80	68	27	44	89
39	41.99	21	21	46	82	64	89	105	64	44	85	73	27	47	95
42	44.99	21	21	48	87	67	97	110	69	47	90	78	30	47	95
45	47.99	23	23	51	94	72	102	117	72	49	95	80	30	50	100
48	50.99	23	23	53	99	77	107	125	77	52	100	85	32	50	100
51	53.99	26	26	56	104	82	112	132	82	54	108	90	35	53	106
54	56.99	26	26	61	109	84	119	140	84	57	113	95	35	53	106
57	59.99	28	28	63	114	89	124	147	89	59	118	100	37	56	112
60	62.99	28	28	66	119	94	129	155	92	62	123	105	40	56	112
63	65.99	31	31	68	127	99	134	160	97	64	128	108	40	59	117
66	68.99	31	31	73	132	102	142	167	102	67	135	113	42	59	117
69	71.99	33	33	76	137	107	147	175	104	69	140	118	42	62	123
72	74.99	33	33	78	142	112	152	182	109	72	145	123	45	62	123
75	77.99	33	33	81	147	117	157	190	114	74	150	128	47	64	129
78	80.99	36	36	83	152	122	162	197	117	77	155	133	47	64	129
81	83.99	36	36	88	157	124	169	205	122	79	163	138	50	67	135
84	86.99	38	38	91	164	129	174	210	127	82	168	140	50	70	140
87	89.99	38	38	93	169	134	179	217	129	84	173	145	52	70	140
90	92.99	41	41	96	174	139	184	225	134	87	178	150	55	73	146
93	95.99	41	41	101	179	142	192	232	137	89	183	155	55	73	146
96	98.99	43	43	103	184	147	197	240	142	92	190	160	57	76	152
99	101.99	43	43	106	189	152	202	247	147	94	195	165	60	76	152
102	104.99	46	46	108	197	157	207	255	149	97	200	168	60	79	157
105	107.99	46	46	111	202	159	214	260	154	99	205	173	62	79	157
108	110.99	48	48	116	207	164	219	267	159	102	210	178	62	79	157
111	113.99	48	48	118	212	169	224	275	162	104	218	183	65	82	163
114	116.99	51	51	121	217	174	229	282	167	107	223	188	67	82	163
117	119.99	51	51	123	222	177	237	290	169	109	228	193	67	84	169
120	122.99	53	53	128	229	182	242	297	174	112	233	195	70	84	169