TÜRKİYE ODALAR VE BORSALAR BİRLİĞİ

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TÜM ODA VE BORSALARA
(Genel Sekreterlik)

Ticaret Bakanlığının Birliğimize ilettiği yazıda; Avrupa Komisyonu tarafından, SKDM beyannamelerinin dosyalanması ve yönetilmesi için elektronik veritabanı olarak SKDM Merkezi Elektronik Kayıt Sistemi'ni (CBAM Registry) oluşturan Komisyon Uygulama Tüzüğü'nün kamuoyu görüşlerine açıldığı duyurulmuştur.

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https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14117-Carbonborder-adjustmentmechanism-CBAM-establishment-of-CBAM-Registry_en

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Diğer taraftan, SKDM'ye ilişkin Sıkça Sorulan Sorular metni 24 Ekim 2024 tarihinde güncellenmiş olup, belgenin son hali ekte iletilmektedir.

Bilgilerinizi ve üyelerinize duyurulmasını rica ederim.

Saygılarımla,

e-imza
Mustafa SARAÇÖZ
Genel Sekreter

EK:
1- AB SKDM Merkezi Elektronik Kayıt Sistemi Görüş Bildirme Formu (1 sayfa)
2- CBAM Q&A (53 sayfa)
3- CBAM Registry Annex (3 sayfa)
4- CBAM Registry (16 sayfa)

Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
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Görüş Veren Kurum/Birim	

Başlık	**Sayfa No**	**Görüş/Yorum**

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Carbon Border Adjustment Mechanism (CBAM)

Questions and Answers

Last updated on **24 October 2024**.

Document last updated on 24 October. Overview of recent Changes (compared to version from 8 August 2024)	
Answers updated	27, 39, 40, 52, 68, 75, 76, 89, 121
Questions added	41, 113, 126

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General

Please note that this FAQ document is mainly focusing on the transitional phase of the Carbon Border Adjustment Mechanism (CBAM), which entered into force on 1 October 2023. Nonetheless, several questions concerning the definitive period (starting in January 2026) are also addressed.

1. Why is the EU putting in place a Carbon Border Adjustment Mechanism?

- The EU is at the forefront of international efforts to fight climate change. The European Green Deal set out a clear path towards achieving the EU's ambitious target of a 55% net reduction in greenhouse gas emissions compared to 1990 levels by 2030, and to become climate-neutral by 2050. In July 2021, the Commission made its Fit for 55 policy proposals to turn this ambition into reality, further establishing the EU as a global climate leader. Since then, those policies have taken shape through negotiations with co-legislators, the European Parliament and the Council, and many have now been signed into EU law. This includes the EU's Carbon Border Adjustment Mechanism (CBAM).

- As the EU raises its climate ambition and less stringent environmental and climate policies prevail in some non-EU countries, there is a strong risk of so-called 'carbon leakage' – i.e. companies based in the EU could move carbon-intensive production abroad to take advantage of laxer standards, or EU products could be replaced by more carbon-intensive imports. Such carbon leakage can shift emissions outside of Europe and therefore seriously undermine the EU's as well as global climate efforts. The CBAM will support the EU's increased climate ambition and ensure that climate action is not undermined by production relocating to countries with less ambitious policies.

2. What is the current stage of implementation of CBAM?

- The European Parliament and the Council of the European Union, as co-legislators, signed the CBAM Regulation (EU) 2023/956 on 10 May 2023. The CBAM entered into application in its transitional period on 1 October 2023, with the first quarterly reports due by 31 January 2024. The set of rules and requirements for the reporting of emissions under CBAM are further specified in Implementing Regulation (EU) 2023/1773 laying out reporting rules during the transitional period. The Commission has set up the transitional CBAM registry, is preparing further secondary legislation, and carrying out the planned analysis. The definitive period of CBAM will enter into force in January 2026.
- The European Commission has made available detailed guidance for the application of CBAM during the transitional period. These include detailed manuals, webinars, e-learnings, and other materials. All information supporting the implementation can be accessed on the Commission's CBAM webpage.

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3. How does the CBAM work?

- The CBAM has been designed to comply with the EU's international commitments and obligations including World Trade Organisation (WTO) rules. The CBAM system mirrors the EU ETS and works as follows:
    - CBAM is applied on the actual embedded emissions in the goods imported in the EU, determined according to a methodology that is in line with the reporting of emissions under the EU ETS for the production of the same goods in the EU.
    - As from the entry into force of the definitive period of CBAM in 2026, EU importers will buy CBAM certificates corresponding to the carbon price that would have been paid, had the goods been produced under the EU's carbon pricing rules.
    - Conversely, if a non-EU producer has already paid a carbon price in a third country on the embedded emissions for the production of the imported goods, the corresponding cost can be fully deducted from the CBAM obligation.
- The CBAM will therefore help reduce the risk of carbon leakage while encouraging both, producers in non-EU countries to green their production processes as well as countries to introduce carbon pricing measures.
- To provide businesses and other countries with legal certainty and stability, the CBAM is being phased in gradually and initially applies only to a selected number of goods in sectors at high risk of carbon leakage: iron/steel, cement, fertilisers, aluminium, hydrogen and electricity. In the transitional period, which started on 1 October 2023, a reporting system applies for those goods with the objective of facilitating a smooth roll-out and to facilitate dialogue with third countries. Importers will start paying the CBAM financial adjustment in 2026.

4. How does CBAM interact with the EU Emissions Trading System (ETS)?

- The EU Emissions Trading System (ETS) is the world's first international emissions trading scheme and the EU's flagship policy to combat climate change. It sets a cap on the amount of greenhouse gas emissions that can be released from power production and large industrial installations. Allowances must be bought on the ETS trading market, though a certain number of free allowances is distributed to industry to prevent carbon leakage. In order to step up the incentive to decarbonise, the CBAM will progressively be introduced as free allowances are reduced. Under the EU ETS, the number of free allowances declines over time for all sectors. For CBAM sectors, the decline accelerates as from 2026, so that the ETS can have maximum impact in fulfilling the EU's ambitious climate goals. At the same time, the CBAM financial adjustment is phased in according to a gradual schedule.
- The CBAM will be based on a system of certificates corresponding to embedded emissions in CBAM products imported into the EU. The CBAM departs from the ETS in some limited areas where it was needed, as it is not a 'cap and trade' system. For example, and unlike the EU ETS, an unlimited number of certificates can be purchased. Nevertheless, the price of CBAM certificates will mirror the ETS allowance price.

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- Once the full CBAM regime becomes operational in 2026, the system will adjust to reflect the revised EU ETS, in particular when it comes to the reduction of available free allowances in the sectors covered by the CBAM. This means that the CBAM will only begin to apply to the products covered, and in direct proportion to the reduction of free allowances allocated under the ETS for those sectors. Put simply, until free allowances in CBAM sectors are completely phased out in 2034, the CBAM will apply only to the proportion of emissions that does not benefit from free allowances under the EU ETS, thus ensuring that importers are treated in an even-handed way compared to EU producers.

5. How is the CBAM compatible with other ETS systems outside the EU?

- The CBAM will ensure that imported goods will get "no less favourable treatment" than EU products, thanks in particular to three CBAM design features:
    - the CBAM takes into consideration "actual values" of embedded emissions, meaning that decarbonising efforts of companies exporting to the EU will lead to a lower CBAM payment;
    - the price of the CBAM certificates to be purchased for the importation of the CBAM goods will be the same as for EU producers under the EU Emissions Trading System (EU ETS); and
    - the effective carbon prices paid outside the EU will be deducted from the adjustment to avoid a double price.
- This carbon price paid in a third country could for example be due to an established emissions trading system. The Commission will, before the end of the transitional period, adopt secondary legislation to design the rules and processes to take into account the effective carbon price paid abroad. During the transitional period, reporting declarants need to report the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

6. Which sectors does the new mechanism cover and why were they chosen?

- The CBAM initially applies to imports of goods in the following sectors:
    - Cement
    - Iron and Steel
    - Aluminium
    - Fertilisers
    - Hydrogen
    - Electricity
- These sectors were selected following specific criteria, in particular their high risk of carbon leakage and high emission intensity which will eventually – once fully phased in –

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represent more than 50% of the emissions of the industry sectors covered by the ETS. In the future, the CBAM may be extended to other ETS sectors.

7. To which goods does the CBAM Regulation apply?

- The CBAM Regulation applies to CN codes (Combined Nomenclature), which adds two digits to the HS code and is used as a commodity code for exports outside the EU.
- All goods for which the embedded emissions must be reported are listed in Annex I to the CBAM Regulation. These are called 'CBAM goods'.
- Sectors such as 'iron and steel' are mentioned only for informational purposes. For example, this means that imports of ammonia (CN code 2814 10 00 or 2814 20 00 under the fertilizer sector) are covered by the CBAM Regulation even if the ammonia is not used to produce fertilisers.

8. How will the CBAM tackle carbon leakage of finished or semi-finished products?

- The CBAM applies mostly to basic materials and basic material goods, but also to some finished/downstream products, such as fasteners (CN code 7318 XX XX).
- The CBAM Regulation will be reviewed at the end of the transitional period to assess, based on selected criteria, if additional goods and sectors within the ETS could be added.

9. Does the CBAM apply to 'second hand' goods?

- The CBAM Regulation applies to all goods that are *imported* into the EU, namely released for free circulation in the EU single market.

10. Does the CBAM apply to 'returned goods'?

- Returned goods are goods defined in Article 203 of the Union Customs Code (Regulation (EU) No 952/2013). They are goods that are released for free circulation and benefit from duty exemption because they were Union goods before, either because they have originally been exported as Union goods or because they were previously released for free circulation, and because they fulfil certain conditions (e.g. they are released for free circulation within three years after they were previously exported). The conditions under which those goods qualify as returned goods are laid down in the customs legislation, and competent customs authorities assess whether these conditions are fulfilled when the goods are declared for release for free circulation in the EU.
- *During the transitional period*, CBAM reporting obligations do not apply to returned goods as defined in Article 203 of the Union Customs Code. As a result, the embedded emissions of these goods do not need to be included in the quarterly CBAM report. However, for returned goods as defined in Article 205 of the Union Customs Code, the reporting obligations are not waived. Article 205 applies to returned goods which were originally re-exported after having been placed under inward processing.

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- *During the definitive period*, reporting declarants will have to report returned goods as defined in Article 203 of the Union Customs Code in their annual CBAM declaration, however they must input 'zero' for the total embedded emissions corresponding to those goods. For returned goods as defined in Article 205 of the Union Customs Code, the declarant must report the embedded emissions like for any other import of CBAM goods.
- The above provisions on "returned goods" only apply to goods of non-EU origin. Conversely, for goods which are of EU origin (according to the rules of origin) when they are returned to the Union, no CBAM applies.

11. Does the CBAM apply to packaging?

- The CBAM reporting obligation applies if the CN code of the packaging is given in the customs declaration and is covered by Annex I to the CBAM Regulation.

12. Does the CBAM apply to military goods?

- As provided in Article 2(3)(c) of the CBAM Regulation, CBAM does not apply to goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446 (UCC-DA).
- Note, however, that Article 1(49) of Commission Delegated Regulation (EU) 2015/2446 (UCC-DA) only refers to goods moved between military forces (e.g. between NATO basis) in the context of the military activities as specified in points a) and b) of the above mentioned Article. The definition provided by Article 1 (49) of the UCC-DA, therefore, does not apply to the movement of commercial goods, e.g. goods sold to EU military forces. This means that for goods produced, repaired or processed by commercial companies established in the EU and then sold to EU military forces, the CBAM Regulation applies.
- For the cross-border movements of military goods to be moved or used in the context of the military activities as defined in Article 1(49) of the UCC-DA, the document that can be used for customs purposes is the NATO or the EU form 302 as defined by Article 1(50) and (51) of Regulation (EU) 2015/2446 (UCC-DA). When those goods are declared by means of a Form 302, it is clear that they are not subject to CBAM. If they are declared in a different way, then it is recommendable that the importer clarifies in the customs declaration that the goods are not subject to CBAM because of Article 2(3)(c) of the CBAM Regulation. Detailed information regarding the use of the NATO and EU 302 forms can be found in the TAXUD guidance document on 'customs formalities in the EU for military goods to be moved or used in the context of military activities (use of the form 302)'.
- Moreover, it should be noted that if goods are imported by or on behalf of the military authorities of an EU MS, but not to be moved or used in any of the activities referred to in Article 1(49) UCC-DA, then the goods cannot benefit from the exemption from CBAM.
- For completeness of information, note that according to Article 324(1)(c) and (3) UCC-IA, goods placed under inward processing for the delivery of an aircraft that are deemed to

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be re-exported, a repair is within the scope of this provision. In that case, CBAM would not apply.

13. Does the CBAM apply to goods produced in EU outermost regions, such as Mayotte or La Reunion?

- The CBAM Regulation applies only to CBAM goods originating in third countries and imported into the customs territory of the Union. The list of territories which comprise the EU customs territory is included in Article 4 of the Union Customs Code (Regulation (EU) No 952/2013). La Réunion, Mayotte, Guadeloupe and Martinique are part of the EU customs territory, and therefore the CBAM Regulation does not apply to goods produced in these territories.

14. Which third countries fall under the scope of the CBAM?

- In principle, imports of goods from all non-EU countries are covered by the CBAM. However, certain third countries who participate in the EU ETS or have an emission trading system linked to it are excluded from the CBAM, so that a carbon price is not paid twice for the same product. This is the case for members of the European Economic Area (EEA) and Switzerland.
- The CBAM applies to electricity generated in and imported from third countries including those that wish to integrate their electricity markets with the EU. If those electricity markets are fully integrated and provided that certain strict obligations and commitments are implemented, the concerned countries could be exempted from the CBAM. If that is the case, the EU will review any exemptions in 2030, at which point those partners should have put in place the decarbonisation measures they have committed to, and an emissions trading system equivalent to the EU's.

15. Do I need to report the import of CBAM goods originating from the UK?

- Embedded emissions from goods originating from the UK will need to be reported during the transitional period.

16. What happens during the transitional period?

- During the transitional period, which started on 1 October 2023 and finishes at the end of 2025, the reporting declarant (which could be the importer or the indirect customs representative) must report at the end of each quarter emissions embedded in CBAM goods imported quarterly, without paying a financial adjustment, giving time for the final system to be put in place.
- Reporting declarants should get in touch with the national competent authority (NCA) in the country where they are established to gain access to the CBAM Transitional Registry, which will be used to submit CBAM quarterly reports.

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17. Are there penalties for non-compliance with the CBAM Regulation?

- Yes. Reporting of embedded emissions in CBAM goods from 1 October 2023 is compulsory. Reporting declarants may face penalties ranging between EUR 10 and EUR 50 per tonne of unreported emissions.
- In the case of missing, incorrect, or incomplete CBAM reports, the NCA may initiate a correction procedure, granting reporting declarants the possibility to rectify potential errors.
- The NCA shall apply penalties where a) the reporting declarant has not taken the necessary steps to comply with the obligation to submit a CBAM report, or b) where the CBAM report is incorrect or incomplete, and the reporting declarant has not taken the necessary steps to correct the CBAM report after the competent authority initiated the correction procedure.

18. Where can I find detailed information on how to carry out the reporting of embedded emissions?

- All the required information to carry out the reporting is set out in the Implementing Regulation (EU) 2023/1773 setting out reporting rules for the transitional period. Commission services published, and will periodically update, two guidance documents (one for importers of CBAM goods and one for third-country producers) as well as one optional communication template to facilitate the exchange of information between producers and importers. You may find these documents on the CBAM webpage: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en.
- The guidance document for EU importers was translated in the 24 official EU languages. The Guidance document for non-EU producers is now available in English, French, German, Polish, Spanish, Italian, Arabic, Hindi, Korean, Mandarin, Turkish, and Ukrainian.
- The CBAM website also contains webinars, e-learnings, and other materials.

19. Is it mandatory to use the communication template Excel file?

- No, the use of the communication template is not compulsory but recommended.
- The communication template is a tool that allows operators to determine the embedded emissions in CBAM goods according to the methodology specified in Implementing Regulation (EU) 2023/1773. The template ensures that all relevant source streams and emission sources, electricity consumption as well as relevant precursors are taken into account for the calculation.
- The template contains a worksheet 'Summary_Communication' which contains all information needed by the reporting declarant. This worksheet thus facilitates communication between third-country producers and importers (or their representatives).

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- Pre-filled versions are available on the CBAM website to help users fill in the communication template. Additionally, a training video detailing all necessary steps is available under the following link.

20. Who is liable in cases where incorrect or insufficient information is submitted?

- Liability lies with the reporting declarant. This may be either the importer or the indirect customs representative. The NCA is responsible for engaging in the appropriate dialogue with the reporting declarant and may impose penalties.

21. Who can I contact if I have further, more specific questions?

- The relevant NCA and ultimately the Commission remain at your disposal to address any doubts you may have on the CBAM implementation.
- The list of NCAs is published and continuously updated on the dedicated CBAM webpage of the Commission: Carbon Border Adjustment Mechanism (europa.eu).

Reporting: general issues

22. Who is responsible for the reporting?

- Customs authorities will inform customs declarants of their obligation to report information during the transitional period. The reporting declarant will either be the importer or the indirect customs representative depending on who lodges the customs declaration. Customs authorities are free to choose in what form they inform reporting declarants of their reporting obligations.
- The person responsible for the reporting obligation can be one of the following:
  1. the importer when (i) the importer lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf; and when (ii) the importer is also the declarant holding an authorisation to lodge a customs declaration and declares the importation of goods;
  2. the indirect customs representative, when the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013; in cases where the importer is established outside of the Union; or when an indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation 2023/956, in case where the importer is established within the EU. The appointed indirect customs representative shall be established in the EU and comply with the conditions for customs representatives determined by the concerned Member State (see Article 18 of Regulation (EU) No 952/2013).

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23. Can an importer have several indirect customs representatives, and vice versa?

- The importer is free to use different indirect customs representatives, each being accountable for the specific CBAM goods that they have introduced in their customs declaration. Each representative will show their own EORI number at the customs, which is the evidence of who is responsible for the CBAM reporting obligation. Therefore, there can be no double-counting of embedded emissions.
- Indirect customs representatives can also carry out the CBAM reporting obligation and act as reporting declarant for multiple importers. In such case, the indirect customs representatives must still submit one single quarterly CBAM report containing all the CBAM goods for which they have carried out the customs declaration. An indirect customs representative cannot submit several quarterly CBAM reports for a single reporting period.

24. What is an EORI number and what is the role of EORI numbers for the CBAM reporting?

- According to Article 1(18) of the Union Customs Code Delegated Act (UCC-DA) 2015/2446, 'Economic Operators Registration and Identification number' (EORI number) means an identification number, unique in the customs territory of the EU, assigned by a customs authority to an economic operator or to another person in order to register the economic operator or another person for customs purposes. The EORI number is unique in the customs territory of the EU, because it may be used for the customs-related activities of the person concerned in any EU Member State. For example, a Dutch company with a Dutch EORI number may lodge a declaration for release for free circulation in Spain. If the Dutch company wishes to use a customs representative, that customs representative may be established in Spain, but not necessarily; in the latter case, the provisions of Article 18(3) UCC have to be respected. In any case, irrespective of the national legislations on customs representation, persons who comply with the criteria laid down in points (a) to (d) of Article 39 UCC (i.e. the criteria fulfilled by an Authorised Economic Operator for customs simplifications – AEOC) are entitled to provide such services in a Member State other than the one where they are established.
- CBAM reporting declarants must submit their CBAM report using the same EORI number, which was provided to the customs authorities when submitting the customs declaration. There can only be one EORI number per economic operator. The competent NCA will be the NCA of the EU Member State in which the reporting declarant has received its EORI number.

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25. Will companies be allowed to report at centralised level if subsidiaries in the different Member States have different Economic Operators Registration and Identification (EORI) numbers?

- In principle, CBAM goods are attributed to a CBAM reporting declarant through the EORI number provided to the customs authorities. This means that by default, the CBAM reports for the different subsidiaries (with different EORI numbers) will be done separately.
- However, multiple group entities of the same multinational corporation can appoint one single indirect customs representative to carry out customs obligations and the related CBAM obligations at a centralised level for all group entities.
- It is also possible that one group entity acts as indirect customs representative for the CBAM goods imported by all other group entities. However, the general rule still applies: indirect customs representatives which act as reporting declarants and submit CBAM reports must also carry out the customs obligations related to the goods covered by the CBAM report.
- Further, it would also be possible for one group entity to submit CBAM reports as service provider for other group entities of the same multinational corporation. This is in principle possible, but (i) the other group entities would remain reporting declarants for the goods they imported and would therefore remain legally liable for the CBAM report, and (ii) the group entity acting as service provider would need to submit a separate CBAM report for the goods imported by each group entity, including for the goods it has imported itself.

26. What are the reporting obligations? By when do I need to submit a report?

During the transitional period of the CBAM, from 1 October 2023 until 31 December 2025, the importer shall submit a CBAM report on a quarterly basis. This report shall include the information on the goods imported during the previous quarter and should not be submitted later than one month after the end of that quarter. The reporting calendar during the transitional period is outlined below:

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REPORTING PERIOD	SUBMISSION DUE BY	MODIFICATION POSSIBLE UNTIL*
2023: October – December	**2024:** January 31	**2024:** July 31
2024: January – March	**2024:** April 30	**2024:** July 31
2024: April – June	**2024:** July 31	**2024:** August 30
2024: July – September	**2024:** October 31	**2024:** November 30
2024: October – December	**2025:** January 31	**2025:** February 28
2025: January – March	**2025:** April 30	**2025:** May 31
2025: April – June	**2025:** July 31	**2025:** August 31
2025: July – September	**2025:** October 31	**2025:** November 30
2025: October – December	**2026:** January 31	**2026:** February 28

The report shall include the information referred to in Article 35 of the Regulation:

- the total quantity of each type of CBAM good;
- the actual total embedded emissions;
- the total indirect emissions;
- the carbon price due in a country of origin for the embedded emissions in the imported goods (including its relevant precursors where applicable), taking into account any rebate or other form of compensation available.

27. I was unable to submit the first CBAM report within the submission deadline due to technical errors. What should I do? [updated 24/10]

- If a reporting declarant is unable to submit a CBAM report within the submission deadline due to technical errors, they may contact their NCA to request delayed submission (following the steps indicated in the subsequent Question 28).
- Note that the functionality for reporting declarants to request delayed submission directly in the CBAM Transitional Registry ("request delayed submission (technical error)"), is no longer available as of 1st October 2024.
- For more detailed information on the request delay functionality, you may consult the "CBAM – Request Delayed Submission Process for declarants" document published on the CBAM website under the "Where to report" section.

28. I failed to submit a CBAM report within the submission deadline. What will happen now?

- Non-submission of a CBAM report within the reporting period is a violation of the Implementing Regulation. If a CBAM report is not submitted, penalties can be applied.
- If a reporting declarant fails to submit a CBAM report within the submission deadline, the NCA will make a submission request through the CBAM Transitional Registry. If the

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reporting declarant is not registered, the NCA will communicate with the declarant outside of the registry.

- Alternatively, to submit a CBAM report after the deadline, declarants should contact the competent authority of the Member State where they are established. This is done via the request functionality in the CBAM Transitional Registry. If declarants are not registered, they should contact the NCA via the contacts points indicated in the "Provisional list of NCAs for the Carbon Border Adjustment Mechanism" document published on the Commission CBAM website under the "where to report" section.
- The NCA will provide the reporting declarant with a reference number, which will allow the declarant to use the "Request delayed submission (Requested by NCA)" functionality in the CBAM Transitional Registry. The declarant will then have 30 days to submit the report.
- For more detailed information on the request delay button, you may consult the "CBAM – Request Delayed Submission Process for declarants" document published on the Commission CBAM website under the "Guidance" section.

29. I import very small quantities of CBAM goods. Do these products fall within the scope of the CBAM Regulation?

- Small quantities of imported goods falling in the scope of the CBAM may be automatically treated as exempt from the CBAM Regulation provided that the *de minimis* exemption applies. In such case, there is no reporting obligation.
- The *de minimis* exemption applies to consignments in which the total intrinsic value of the CBAM goods does not exceed EUR 150. Therefore, the overall value of the total CBAM goods in one consignment has to be considered, and if that value is above EUR 150, then the *de minimis* exemption does not apply. To illustrate, consider the following two cases:
    - Case 1: In my consignment, I have X non-CBAM goods, each of a nominal value of Y EUR. They are not relevant for the application of the *de minimis* exemption. I also have one transport container of Portland cement identified by its CN code (2523 21 00) for which the value does not exceed 150. The *de minimis* exemption applies.
    - Case 2: In my consignment, I have X non-CBAM goods, each of a nominal value of Y EUR. They are not relevant for the application of the de *minimis* exemption. I also carry one tonne of white Portland cement (CN code 2523 21 00) and one tonne of other Portland cement (CN code 2523 29 00). The value of each CBAM good is EUR 120. The total value of the CBAM goods in my consignment is above EUR 150 and therefore the *de minimis* exemption does not apply.

30. What is considered a 'consignment'?

- A single 'consignment' means products that are either:
    - (a) sent simultaneously from one exporter to one consignee; or

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  - (b) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.
- Goods dispatched by the same consignor to the same consignee that were ordered and shipped separately, even if arriving on the same day but as separate parcels to the postal operator or the express carrier at the destination, should be considered as separate consignments. In the same vein, goods covered by the one order placed by the same person, but dispatched separately, should be considered as separate consignments. Such definition, however, should apply without prejudice to the provisions governing customs controls (Article 46 UCC). Customs authorities may carry out any control they deem necessary to ensure compliance with the customs rules.
- It should be remembered, however, that according to Art. 27 of the CBAM Regulation, the Commission shall take action to address practices of circumvention, which includes the artificial splitting of shipments into consignments the value of which does not exceed the de minimis threshold of 150€ (see Art. 27(2b) CBAM Regulation).

31. I am a natural person and have purchased a CBAM good online for my personal use. I later realised that the good was imported into the EU. Do I need to comply with the CBAM reporting obligations?

- The CBAM mostly applies to basic materials and basic material goods such as steel or cement, and only to a limited number of finished products. If the total intrinsic value of the CBAM goods in the consignment does not exceed EUR 150, the de minimis exemption applies.
- Secondly, individuals usually purchase goods from a seller established in the EU, who will import the goods through a courier. The courier would usually lodge the customs declaration in the name of the seller, who is considered the 'reporting declarant' for CBAM purposes. In such case, individuals will not appear anywhere in the customs declaration and the CBAM Regulation does not apply to them. Note, however, that if it results from the customs declaration that the natural person is the importer and that the customs representation through the courier is direct, the natural person is responsible for complying with the CBAM reporting obligations.

32. I have not imported CBAM goods during a given reporting quarter. Must I submit a CBAM report?

- If you have not imported (meaning released for free circulation) any CBAM goods during a given quarter, then you should not submit any CBAM report for this given quarter.

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33. Is it mandatory to report the associated operators/installations of the CBAM goods declared?

- As a general rule, it is mandatory for reporting declarants to report information on the operators/installations where the CBAM goods were produced.
- By derogation from this rule, reporting declarants may decide not to provide this information for imports occurring until 30 June 2024 if the embedded emissions were determined using other methods pursuant to Art. 4(3) of Implementing Regulation (EU) 2023/1773, including default values made available and published by the Commission.
- It is not mandatory to add the operators/installations to the installation/operator registry available within the CBAM Transitional Registry. This is an optional functionality designed to ease the burden in the case of multiple reporting. Therefore, data on operators/installations can be filled in directly in the CBAM report without being previously recorded in the installation/operator registry.

34. What should I do if the operator who produced the goods is no longer in existence at the time of import?

- The Implementing Regulation does not contain a derogation for goods produced by operators that have ceased to exist. Therefore, in principle, the same reporting obligations apply as for any other import of CBAM goods.
- However, if a reporting declarant is unable to comply with the reporting obligations because the operator no longer exists, the declarant could use emissions data for similar or identical goods, and clearly state this as additional information. For the definition of similar or identical goods, you can refer to Art. 1(14) and Art. 1(4) of Implementing Regulation (EU) 2015/2447.
- Further, for the field on the operator's name and operator ID, it should also be stated that the operator is no longer in existence. The Commission and the NCA may check the veracity of these statements during the review process and may launch a correction procedure, where considered necessary.

Reporting: responsibilities and procedures

35. What is the role of the European Commission during the transitional period?

The Commission will have the following tasks during the transitional period:

- Manage the CBAM Transitional Registry.
- Review CBAM reports communicated by reporting declarants, and communicate to the NCAs a list of reports for which it has reasons to believe they are not compliant with the CBAM rules.

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- Monitor the implementation of CBAM, progress, and risks of circumvention, as well as analyse the impact of CBAM on exports, downstream products, trade flows and least developed countries (LDCs).
- Prepare secondary legislation in the form of implementing acts:
    - In mid-2023 on the transitional period (art. 35), reporting obligations and reporting infrastructure.
    - In mid-2024 on the authorisation of declarants (art. 5 and 17), and the CBAM registry (art. 14).
    - In mid-2025 implementing acts on indirect emissions (annex IV), verification (art. 8), accreditation of verifiers (art. 18) carbon price paid (art. 9), information for customs (art. 25), continental shell (art. 2), average ETS price (art. 21), CBAM declaration (art. 6), methodology (art. 7) and free allocations (art. 31).
- Prepare secondary legislation in the form of delegated acts during mid-2025 for the accreditation of verifiers (art. 18) and the selling and repurchasing of certificates (art. 20). If necessary, the Commission will also prepare delegated acts on exempted countries, rules on electricity and anti-circumvention.
- Set up the Common Central Platform where the sale, repurchase of certificates will take place in the definitive period.

36. What is a national competent authority (NCA)?

- Each Member State has designated a national competent authority (NCA), which will carry out the functions and duties as defined in Regulation (EU) 2023/956. In short, NCAs are responsible for checking the quality of the CBAM quarterly report (with support from the Commission) and engage, where needed, in a dialogue with reporting declarants. NCAs ultimately ensure compliance with CBAM rules and they may impose penalties. Finally, from 2025 onwards, for the definitive period, NCAs will grant the status of 'authorised CBAM declarant'.
- The list of NCAs is published and continuously updated on the dedicated CBAM webpage of the Commission: Carbon Border Adjustment Mechanism (europa.eu). The competent NCA is the NCA of the Member State of establishment of the reporting declarant.

37. Do importers of CBAM goods need to be 'authorised' in order to import CBAM goods during the transitional period?

- Importers of CBAM goods do not need to be authorised during the transitional period in order to import these goods into the EU. Customs will inform importers of CBAM goods of their reporting obligations at the moment of import.

38. Are there verification obligations during the transitional period?

- No, verification by an external independent body will only be mandatory from 2026 for reporting based on actual values. Secondary legislation for the definitive period will follow

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in the coming years which will define the rules for verification of emissions based on the data collected during the transitional period from EU importers.

39. Which embedded emissions need to be reported by each CBAM sector? [updated 24/10]

- The following table provides an overview of the specific emissions and greenhouse gases covered and how direct and indirect emissions are determined for each sector falling under the CBAM scope. Each sector's particularities have been taken into account when designing the methods for reporting and calculating embedded emissions in these goods while mirroring the EU Emissions Trading System:

Issue	CBAM good					
	Cement	**Fertilisers**	**Iron/Steel**	**Aluminium**	**Hydrogen**	**Electricity**
Reporting metrics	(per) Tonne of good					(per) MWh
Greenhouse gases covered	Only CO_2	CO_2 (plus nitrous oxide for some fertiliser goods)	Only CO_2	CO_2 (plus perfluorocarbons (PFCs) for some aluminium goods)	Only CO_2	Only CO_2
Emission coverage during transitional period	Direct and indirect					Only direct
Emission coverage during definitive period	Direct and indirect		Only direct, subject to review			Only direct
Determination of direct embedded emissions	Based on actual emissions, but estimations (including default values) could be used for up to 100% of the specific direct embedded emissions for imports until 30 June 2024 (i.e. CBAM reports due until 31 July 2024). For imports until 31 December 2025, estimations (including default values) can be used for up to 20% of the total specific embedded emissions of complex goods.					Based on default values, unless several cumulative conditions are met
Determination of indirect embedded emissions	Based on actual electricity consumption and default emission factors for electricity, unless conditions are met (i.e. direct technical connection or power purchase agreement). Estimations (including default values) could be used for up to 100% of the					Not applicable

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	specific indirect embedded emissions for imports until 30 June 2024.	

40. What information should reporting declarants request from producers in third countries to ensure they can submit the quarterly CBAM report? [updated 24/10]

- The CBAM declarant must submit in the CBAM report the information contained in Annex I to the Implementing Regulation.
- In order to ensure that they possesses all the required information, the reporting declarant should request from the producer the information contained in Annex IV of the aforementioned Implementing Regulation. The Commission services have compiled this information into an optional communication template (in Excel format) to facilitate the communication of information to between operators and importers. This template is available on the Commission webpage.

41. I am an installation operator outside the EU. How can I best share data with EU reporting declarants? [added 24/10]

- Installation operators outside the EU may use the aforementioned communication template (Question 40) to share all required information for CBAM reporting with the reporting declarants.
- Furthermore, a new portal section of the CBAM Registry will allow installation operators outside the EU to upload and share their installations and emissions data with reporting declarants in a streamlined manner, instead of submitting it to each declarant separately. The portal will allow operators to ensure the confidential treatment of business-sensitive data. Reporting declarants will then be able to automatically populate their CBAM reports with this emissions data in order to comply with their reporting obligation. Registration for installation operators will open from 1 January 2025.

42. What documents in original shall be provided in the quarterly CBAM report?

- No document in original needs to be provided. The reporting declarant must only submit the required information for the quarterly CBAM report through the CBAM Transitional Registry.
- According to the principle of transparency outlined in Annex III section A.2 of the Implementing Regulation, complete and transparent records shall be kept at the installation of all data relevant for determining embedded emissions of the goods produced, including necessary supporting documents, for at least 4 years after the

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reporting period. Those records may be disclosed to the reporting declarant. Such records may be requested by EU Member States in case of a review of the quarterly CBAM report.

43. I am both an importer and an indirect customs representative filing CBAM reports for another importer. Do I file a single CBAM report or two separate CBAM reports?

- Reporting declarants can act both as importer (company A, importing steel) and as indirect customs representative (for company B, importing aluminium). In such case, the reporting declarants must still submit one single quarterly CBAM report containing all the CBAM goods for which they have carried out the customs declaration.

44. What is the effective 'carbon price' due that I need to report on?

- As indicated in the CBAM Regulation, a carbon price is the monetary amount paid in a third country, under a carbon emissions reduction scheme, which can adopt various forms such as a tax, levy, fee or emission allowances under a greenhouse gas emissions trading system, calculated on greenhouse gases covered by such a measure, and released during the production of goods.
- During the transitional period, reporting declarants must report the effective carbon price due in the jurisdiction where the CBAM good was produced. During the definitive period, the disclosure of this information will give importers a rebate, to avoid double pricing of embedded emissions.

45. Who will check the accuracy of submitted data and reports?

- During the transitional period, and in line with Articles 11 of the Implementing Regulation, the Commission will conduct a first screening of the CBAM reports, and communicate to the competent national authority a list of incomplete or suspicious reports (i.e. when the Commission has reasons to believe they have failed to comply with the CBAM Regulation). It is then up to the competent national authority to decide whether to initiate a review as well as a potential correction procedure, which may ultimately lead to penalties.

46. Is it possible to correct a CBAM report that has already been submitted?

- Article 9(1) of the Implementing Regulation provides that a CBAM report that has already been submitted may still be corrected until two months after the end of the reporting quarter.
- Furthermore, in line with Article 9(3) of the Implementing Regulation, the reporting declarant may request, and provide justification for this request, to correct the CBAM report after this deadline. Declarants can do so by creating a request to the NCA in the CBAM Transitional Registry (under the functionality "Requests"). The NCA will then assess that request and where appropriate allow the reporting declarant to resubmit a CBAM

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report or to correct it after the deadline. The resubmission of the corrected CBAM report or the correction, as applicable, shall then be made no later than a month following the approval by the competent authority.

- For the first two quarterly reports, the Implementing Regulation allowed for a longer period for corrections up until the deadline for submitting the third quarterly report. This meant that the reports due by 31 January and 30 April could be subsequently corrected until 31 July 2024.

47. I want to correct a CBAM report. Should I correct individual pieces of information immediately or rather collect items for correction and submit a consolidated correction report later?

- There is no limitation with respect to how often a report can be modified within the allowed time period.
- Since the Commission has started analysing the reports beginning of February 2024, for example to produce aggregated statistics, declarants are encouraged to update the information as soon as it is available, even if further modifications are expected afterwards.

48. Should the report be in English only or is it possible to report in other languages?

- Reporting is possible in all 24 EU languages.

Reporting: CBAM Transitional Registry

49. What is the CBAM Transitional Registry?

- In order to ensure an efficient implementation of reporting obligations, the Commission has developed an electronic database, which will collect the information reported during the transitional period. The CBAM Transitional Registry is a standardised and secured electronic database containing common data elements for reporting in the transitional period, and to provide for access, case handling and confidentiality. The CBAM Transitional Registry is the basis for the development and establishment of the CBAM Registry pursuant to Article 14 of Regulation (EU) 2023/956.
- Reporting declarants may connect to the CBAM Transitional Registry through this link: https://cbam.ec.europa.eu/declarant

50. What will the CBAM Transitional Registry be used for?

- The CBAM Transitional Registry shall enable communication between the Commission, the competent authorities, customs authorities of the Member States and reporting declarants.

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- The CBAM Transitional Registry will not be used for enforcement, as the information collected will solely serve to feed onto the data analysis and collection during the transitional period.

51. Is the CBAM Transitional Registry the same as the EU Customs trader portal?

- The CBAM Transitional Registry for reporting declarants runs independently of the EU Customs Trader Portal (EUCTP). However existing importers that will be also acting as CBAM Declarants may be able to use their existing user account if the EU Member State allows it. Depending on the Member State, specific access to the CBAM module may need to be requested.

52. Will the data shared in the CBAM Transitional Registry be dealt with confidentiality? [updated 24/10]

- According to Article 14 of the CBAM Regulation, the information contained in the CBAM registry "shall be confidential, with the exception of the names, addresses and contact information of the operators and the location of installations in third countries". Article 13 of the CBAM Regulation and Article 15 of the Implementing Regulation laying down reporting obligations for the transitional period include an obligation of professional secrecy to information acquired by the competent national authority.
- In the optional Communication template which operators and importers may use to exchange information during the transitional period, operators of installations have the possibility to decide whether they want to share the full, detailed information (optional) or only the synthesis tabs necessary to submit the CBAM declaration. There is a degree of flexibility allowing operators not to disclose the data they may consider sensitive. On the basis of this experience, the Commission will also reflect on the information that has to be disclosed in the reports and by the external verifiers in the definitive regime.
- The Commission is working to provide, from January 2025, a separate access for operators to the Registry to allow submitting information directly through the Registry (see Question 41). Operators may then decide which information may be disclosed to which reporting declarants.

53. How can I register as a declarant and access the CBAM Transitional Registry?

- When they intend to become reporting declarant for CBAM purposes, economic operators must contact the national competent authority (NCA) of the Member State where they are established. The provisional list of NCAs is published and continuously updated on the dedicated CBAM webpage of the Commission: Carbon Border Adjustment Mechanism (europa.eu).

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- In each Member State, the NCA is also responsible for providing reporting declarants with access to the CBAM Transitional Registry. In some cases, a new CBAM specific account with new login credentials will be required. In other cases, existing accounts for accessing custom systems may be used. In the case of Spain, for instance, access to the CBAM Transitional Registry is granted exclusively via the customs domain. Please contact your NCA for further details on the login credentials in your case.
- Where the reporting declarant uses a "CBAM service provider", it is possible to request from the NCA, in UUMDS, the creation of all user profiles (importers and "CBAM service providers") at the same time. Once the user profiles are created in UUMDS, the importer-employer (EO) can delegate the CBAM declarant access to the provider-employee (EMPL).

54. I am an importer based in Switzerland, or in the EEA (Norway, Iceland, Liechtenstein). How can I access the CBAM Transitional Registry?

- No CBAM reporting obligation applies to CBAM goods imported into Switzerland or the EEA. Importers based in these countries cannot gain access to the CBAM Transitional Registry.
- However, CBAM goods imported into the EU Customs Union fall under the scope of the CBAM Regulation and must be reported on by a reporting declarant. If an importer of CBAM goods into the EU is based in Switzerland or in the EEA, the reporting declarant for CBAM purposes must be an indirect customs representative hired by the importer. The reporting declarant will be the one receiving access credentials to the Transitional CBAM Registry.

55. What CBAM Transitional Registry environments are available?

- There is a *production* and a c*onformance* CBAM registry environment available for CBAM reporting declarants.
- The conformance environment can be used as test environment for familiarisation with the CBAM quarterly report form and the user interface of the CBAM Registry.
- A separate registration is required (same email may be used) in each environment for security reasons. For both environments, it is the respective NCA that provides reporting declarants with the access details.
- Link to the *production* CBAM Transitional Registry: https://cbam.ec.europa.eu/declarant
- Link to the conformance CBAM Transitional Registry: https://conformance.cbam.ec.europa.eu/declarant

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56. In a company which is a reporting declarant, who can request access to the Transitional Registry?

- Any physical person that can prove he/she represents the legal person can contact the NCA of the Member State where that legal person is established to request access to the CBAM Registry as CBAM reporting declarant. The NCA is responsible for verifying the legitimacy of the requests and grant CBAM Declarant access permissions. The owner of the account that will be granted CBAM Declarant access by the NCA is responsible to keep the account confidential and delegate the access to additional accounts (employees) of the company.

57. Who can fill in the CBAM report in the CBAM Transitional Registry for the reporting declarant?

- Multiple Transitional Registry user accounts can be linked to the same EORI number as long as these accounts are from employees of the responsible reporting declarant (i.e. the importer or indirect customs representative). However, only one user will be able to edit a particular CBAM quarterly report in the CBAM Transitional Registry at a given time.
- The reporting declarant can delegate access to the Transitional Registry to a "CBAM Service Provider", who can fill in the CBAM report in the name and on behalf of the reporting declarant. The delegation in such cases follows the delegation model "Employer - Employee", where "Employer" is either the importer or an indirect customs representative and "Employee" is the "CBAM Service Provider". Note that in this case both the importer-employer (EO) and the provider-employee (EMPL) users will need to be configured by the Member States in UUM&DS and the importer will be responsible to delegate (via UUM&DS) the CBAM Declarant access to the "CBAM Service Provider". This means that when the "CBAM Service Provider" connects to the CBAM Registry as employee, the service provider is using the EORI of the importer that has delegated the access.

58. Can companies that are not directly subject to the CBAM also have access to the CBAM Transitional Registry?

- No, the access to the CBAM Transitional Registry is limited to reporting declarants, competent authorities in the Member States, customs authorities and the European Commission.

59. How should I fill in the data in the CBAM Transitional Registry?

- The quarterly reports need to be filled in per importer, per CN code and per installation. There are two ways to fill in the data in the CBAM Transitional Registry:
    - Reporting declarants can manually fill in the data directly within the interface in the CBAM Transitional Registry.

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  - Alternatively, reporting declarants can use an XML structure to upload CBAM quarterly reports. Once an XML file is uploaded successfully, a new draft quarterly report will be created and can be submitted via the CBAM Registry user interface. A supporting XLS file, which can be used to fill in the quarterly report using XML, was published on the Commission's CBAM website.
- There are mandatory and optional fields. In the CBAM Transitional Registry, mandatory fields are marked with an asterisk (*). Mandatory fields will also be indicated in the supporting XLS file.
- Detailed information on how to fill in the report, and how to use the XSD file, can be found in the CBAM Transitional Registry user manual for Declarants.
- A draft report can be saved even without all the mandatory elements provided. However, to submit the report all mandatory elements need to be provided.

60. What information should I enter in the fields "applicable reporting methodology" and "other source indication"?

- In the field "Applicable reporting methodology", reporting declarants are asked to provide additional information about the monitoring and reporting methods used. In the case where actual data for indirect and direct emission is used for determining the specific embedded emissions, for instance, declarants may specify whether the methodology was calculation-based (standard or mass balance) or measurement-based.
- In the field "Other source indication", declarants are required to provide additional details about the source of the emission factor. This may include providing a web link to publicly available data or other relevant sources.

Methodology for calculating embedded emissions in CBAM goods in the transitional period

61. What is the relevant time period for calculating embedded emissions? Can data from previous years be used?

- The default reporting period, i.e. the reference period for operators for determining embedded emissions, is a calendar year. However, it may be justified to use other periods (such as a fiscal year) provided that they ensure similar coverage and cover at least 3 months. More details can be found in the Guidance documents under Section 4.3.4 (for EU-importers)/ Section 4.3.3 (for non-EU installations).
- If operators monitor their emissions on the basis of a calendar year, then they need to start monitoring emissions according to the CBAM methodology already in 2024 so that all required data are available for goods produced in 2024 and imported in 2025.
- For the CBAM report due in the first quarter of the year, the data of the previous year should be used. In cases where such data are not yet available until the end of January/February, data of the year before could be used.

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- Concerning stock items, see the question “How to deal with stock items for which there is no emission data available?”.

62. What are simple and complex goods?

- There are two types of CBAM goods, simple and complex ones. **“**Simple goods” are produced from input materials that are considered to have zero embedded emissions under the CBAM reporting methodology. Therefore, the embedded emissions of simple CBAM goods are based entirely on the emissions occurring during their production.
- For “complex goods”, it is necessary to include the embedded emissions of relevant precursors, themselves in the scope of CBAM, if used in the production process. Relevant precursor materials refer to those raw materials used in the production of complex CBAM goods that are CBAM goods themselves. In the cement sector, a typical example for a precursor is cement clinker, which is the main constituent of Portland cement.

63. What are direct and indirect emissions?

- Direct emissions cover the emissions generated during the production processes of CBAM goods, including from the production of heating and cooling, irrespective of the location of the production of the heating and cooling. This means that when the production of heating and cooling takes place outside the installations, the resulting emissions are counted as direct emissions.
- Indirect emissions cover the production of electricity that is consumed during the production of CBAM goods.
- The embedded direct and indirect emissions of relevant precursors are also taken into account when determining the specific embedded direct and indirect emissions of CBAM goods.
- During the transitional phase, for monitoring purposes, importers are required to report both direct and indirect emissions for all goods falling under the scope of CBAM. During the definite phase starting on 1 January 2026, the CBAM scope is limited to direct emissions for iron/steel, aluminium and hydrogen, while importers of cement and fertilisers will have to declare both direct and indirect emissions.

64. What is the “bubble approach” and how does it work?

- If an installation produces a complex good and its precursor and where this precursor is wholly used to produce the complex good, a joint (single) production process system boundary may be defined within the installation (see further explanations in the guidance documents).

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65. If an imported CBAM good was produced using precursors from the EU (e.g. pig iron) – would this have to be considered in the calculation?

- Yes, relevant precursors produced in the EU also need to be accounted for in the determination of the embedded emissions.
- Note, however, that if a precursor stems from EU production, the carbon price already paid in the EU may also be reflected in the CBAM report. (Find more details on the report of the effective carbon price paid in the Guidance document for non-EU installations Section 6.10.).

66. Can the absorption rule be applied for the calculation of embedded emissions of composite goods?

- No. The absorption rule is a rule used to determine the origin of a good. The absorption rule allows keeping the originating status of intermediate products, which are used for subsequent manufacturing operations of originating goods and to disregard the part of all former non-originating inputs contained in intermediate products, provided that certain conditions are fulfilled. The calculation of embedded emissions in CBAM goods follows completely different rules.

67. Will the European Commission formally or informally verify the "equivalence" of alternative methods?

- The transitional period is a learning phase for everyone, including for Commission services and NCAs. If the alternative methods do not meet the standards included in Article 4(2) of the Implementing Regulation, and especially for imports after 30 June 2024, then such calculation method may be rejected. The national competent authority would start a dialogue with the reporting declarant to obtain more accurate data.

68. How are indirect emissions for the production of CBAM goods determined? [updated 24/10]

- Indirect emissions are determined by multiplying the electricity consumed to produce a CBAM good with a relevant emission factor. The emission factor could be based on the electricity grid or represent an actual emission factor. The emission factor based on the country's electricity grid is made available within the CBAM transitional registry.

69. Which emission factors for electricity should be used to determine indirect emissions?

- For the transitional period, the default emission factors for electricity are based on data from the International Energy Agency (IEA) covering a 5-year average. They are provided per country by the Commission in the CBAM Transitional Registry.

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- Alternatively, any other emission factor of the country of origin grid may be used if it is based on publicly available data. Both the emission factor for electricity or the CO_2 emission factor may be used.
- Actual emission factors for electricity may be used in the case of a direct technical link between the electricity-generating source and the installation producing the CBAM good or in the case of a power purchase agreement between the electricity producer and consumer.

70. Can market-based certificates (Guarantee of Origin, Renewable Energy Certificates, etc.) be used to justify the use of actual emission factors?

- During the transitional period, the general rule for the emission factor for electricity is to use default values which will be provided by the Commission. However, actual emission factors for electricity can be used if the relevant conditions are met (i.e., existence of a direct technical link or a power purchase agreement, as explained above).
- Market-based specific emission factors, determined for example by Guarantees of Origin or Green Certificates cannot be used to justify the use of actual emission factors.
- Further information can be found in Section D.2 of Annex III to the CBAM Implementing Regulation and in the guidance document for non-EU installations, Section 6.7.3.2.

71. Should emissions from on-site transportation be included in the calculation?

- Emissions resulting from transport on conveyor belts, in pipelines and using other stationary equipment are included. Emissions resulting from the use of mobile machinery (trucks, forklifts etc.) are excluded. These are the same rules as in the EU ETS.

72. Can carbon capture and use (CCU) / carbon capture and storage (CCS) be used to reduce emissions for the purpose of determining embedded emissions?

- Carbon capture and use/storage (CCUS) are techniques that become increasingly available on the markets to reduce carbon dioxide emissions. Such emission reductions can be taken into account when determining embedded emissions in CBAM goods, provided that certain criteria are met. These conditions are spelled out in Annex III, Section B.8.2 to the Implementing Regulation (Section 6.5.6.2 of the guidance provides more explanations). The conditions are essentially that the captured carbon dioxide is used to produce products in which it is permanently chemically bound or that the captured carbon dioxide is transferred to a long-term geological storage site.

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73. Is enhanced oil recovery (EOR) eligible for deduction in the calculation of embedded emissions?

- Enhanced oil recovery (EOR) is primarily a technology utilized to increase the extraction of oil. The CO2 injected in the process could theoretically be considered for deduction in the calculation of embedded emissions if the oil extraction site provides for a long-term geological storage site and provided that certain criteria are met. The conditions, identical to those for carbon capture and storage (CCS), are spelled out in Annex III, Section B.8.2 to the Implementing Regulation (Section 6.5.6.2 of the guidance provides more explanations).

74. Are emission factors from life-cycle assessments (LCA) / life-cycle inventory databases accepted?

- No, emission factors from life-cycle assessments (LCA)/life-cycle inventory databases are not accepted for calculating embedded emissions in the CBAM report. Note, however, that until 30 June 2024, i.e. reports due until 31 July 2024, for each import of goods for which the reporting declarant does not have all the information, the reporting declarant may use other methods for determining the emissions. In this limited time, emission factors from life-cycle assessments (LCA)/life-cycle inventory database may be used. Moreover, if the embedded emissions are determined using one of the eligible monitoring and reporting methods described in Article 4(2) of Implementing Regulation (EU) 2023/1773 and that method uses emission factors from life-cycle assessments, this is also possible until the end of 2024.
- As is explained in the guidance document for non-EU operators, section 6.2.1 and Table 6-1, the concept of embedded emissions is narrower than the scope of life-cycle assessments (LCA) and product carbon footprints (PCF). The use of emission factors from LCA databases therefore significantly over-estimate the embedded emissions. This is counter the design of the CBAM which aims at mirroring the emissions covered by the EU ETS. In the definitive phase, importers would be required to surrender too many CBAM certificates if they used these emission factors.
- However, it cannot be excluded that the providers of LCA databases develop CBAM-compatible datasets in the future. Operators of installations producing CBAM goods would be able to use such databases, provided the database documentation provides evidence that the system boundaries underlying the database values are suitable for the CBAM, as operators are responsible for reporting correct data.

75. My supplier is not sending me the necessary information before the report is due. What should I do? [updated 24/10]

- A good cooperation between third-country producers and reporting declarants is crucial. The Commission has published guidance and templates to help producers determine the embedded emissions of the CBAM goods they produce in non-EU countries.

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- Ultimately, the reporting declarants bear the responsibility for ensuring the completeness and correctness of the CBAM reports. Reporting declarants are liable and may be subject to penalties where they fail to comply with the CBAM reporting obligation and where they have not taken the necessary steps to comply with the obligation to submit a complete and accurate CBAM report, following the correction procedure.

- For imports as from 1 July 2024, reporting declarants are required to report actual emissions for each CBAM good imported into the EU. If the declarant is not able to receive actual emission data from the supplier and chooses to report default values (outside the quantitative limit explained in Question 76), the CBAM report will be incorrect/incomplete.
- Reporting declarants must undertake all possible efforts to obtain actual emission data from their supplier(s) or producer(s) of CBAM goods. Where declarants eventually fail to get data on actual emissions, they shall select, in the field "Type of determination", the new option "Actual data not available". This option exists for both direct and indirect embedded emissions. Note that if this option is chosen, the CBAM report will be considered incorrect/incomplete.
- More importantly, if the option "Actual data not available" is chosen, reporting declarants are expected to also follow these steps:
  (1) Use the "Additional Information" field to provide justifications on why the actual emissions data is missing.
  (2) In the tab “Supplementary”, upload supporting documents attesting unsuccessful efforts and steps taken to obtain data from suppliers and/or producers."
- Note that where the option "Actual data not available" is chosen, subsequent fields in the Emissions tab will become non-editable (i.e. for direct embedded emissions: the field "type of reporting methodology"; for indirect embedded emissions: the fields "Source of emission factor" and "Source of electricity") and numeric fields will be automatically filled with "0".
- Declarants who have already submitted a CBAM report using a "workaround" to indicate that actual data is not available are not required to resubmit these reports.
- NCAs are responsible for assessing whether reporting declarants have taken the necessary steps to comply with the obligation to submit complete and accurate CBAM reports. In that context, thoroughly justified difficulties in terms of getting the necessary data on actual emission values from the producer of the CBAM goods might be taken into account.
- When deciding on penalties, NCAs may take into account the means and resources that reporting declarants have effectively allocated to unsuccessful efforts to collect the data, including assessing the adequacy of these means and resources to the economic size of the reporting declarant and the total amount of imports of CBAM goods and their embedded emissions. NCAs may also take into account the repetition of these actions

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and follow-ups with third-country producers or suppliers, the time period concerned and their duration.

- The reporting declarants should always demonstrate that they undertook all efforts which can reasonably be expected from them to retrieve from the operator the necessary data on actual embedded emissions, also in view of their internal operational capacities and the operators' ability to determine actual emissions.

76. What are the default values? How does this work? [updated 24/10]

- For imports until 30 June 2024 (i.e. CBAM reports due until 31 July 2024), for each import of goods for which the reporting declarant does not have all the information, the reporting declarant could use other methods for determining the emissions, including default values made available and published by the Commission (see the TAXUD CBAM website). The use of default values for the purpose of reporting during the transitional period was thus possible for the first three reporting periods, without quantitative limits.
- In addition, estimated values (including default values) can be used when determining direct emissions during the whole transitional period for input materials or subprocesses with a relatively minor contribution (i.e. <20%) to the total embedded emissions of complex goods (see Article 5 of the CBAM Implementing Regulation). For determining these 20%, indirect emissions are only relevant to calculate what the 100% total embedded emissions entails.
- In other words, this means that for imports until 30 June 2024, 100% of the total embedded emissions could be determined using default values. For the remaining transitional period (i.e. for imports from 1 July 2024 to 31 December 2025), estimated values may be used when determining direct emissions but a quantitative limit is applied: for complex goods, up to 20% of the total embedded emissions, considering the entire production chain, may be then determined using estimations (using default values provided by the Commission would qualify as 'estimation'). When reporting declarants make use of this flexibility to use estimated values (including default values) within the 20% limit, they should follow these steps in the Transitional Registry:
  (1) In the field "Type of determination" for Direct embedded emissions, select "Actual data".
  (2) In the field "Type of applicable reporting methodology", select "Commission rules"
  (3) In the field "Additional Information", provide details on the applicable reporting methodology and the use of estimated values within the 20% limit.
- By the end of the transitional period in 2025, the Commission will assess the default values based on the data collected.
- During the transitional period, there will be only global default values (for each CN code under the CBAM scope). During the definitive period then, default values by country or even by region will be made available.

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- During the definitive period, authorised CBAM declarants will be able to use default values, without quantitative limits, in cases where actual emissions data is not available. However, it will likely be more favourable for importers to provide the calculation of embedded emissions.

77. How do you determine default values?

- The EU's Joint Research Centre (JRC) published on 29 September 2023 estimations of GHG emission intensities for goods from four energy-intensive industries – iron and steel, fertilisers, aluminium, and cement in the EU and in its main trading partners. This work provides scientific support to the implementation of the mechanism, as envisaged by the CBAM Regulation.
- The JRC report provides the values, disaggregating between direct and indirect emissions. The GHG emission estimations include carbon dioxide, nitrous oxide (for some fertiliser goods) and perfluorocarbons (for aluminium goods) linked to the production of the goods listed in Annex I to the CBAM Regulation. The estimated values of the GHG emission intensities (i.e. of the specific embedded emissions) served as an input to for the setting of the default values for the transitional period.

78. Until which point in time will EU importers be allowed to use alternative monitoring and reporting methods?

- In accordance with the Implementing Regulation for the transitional period, there are certain flexibilities: for imports until 31 December 2024 reporting declarants can use other methods that lead to similar coverage and accuracy using (a) a carbon pricing scheme, (b) a compulsory emission monitoring scheme or (c) an emission monitoring scheme at the installation (Article 4(2)).
- For imports until 30 June 2024 (i.e. CBAM reports due until 31 July 2024), any other reference method, including default values, could be used if the reporting declarant does not have all necessary information (see Article 4(3) of the Implementing Regulation). Accordingly, reporting declarants may decide, until that date, to bring forward additional methods of their choosing. These methods will then be assessed by Commission services for the purpose of adjusting the CBAM reporting methodology for the definitive phase.

79. How should emissions resulting from the use of biomass be accounted for?

- The CBAM methodology follows the same rules as the EU ETS.
- If biomass is used as a process input (e.g. where charcoal is used as a reducing agent in a blast furnace or for producing electrodes), emissions from the biomass use are not accounted for ('zero-rating').
- If biomass (solid, liquid or gaseous) is used as a fuel (i.e. for energy purposes), emissions are accounted for unless the biomass fulfils the relevant sustainability and greenhouse

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gas savings criteria of the Renewable Energy Directive (EU) 2018/2001. The applicable criteria depend on the type of biomass used.

- Annex D of the guidance document for installation operators outside the EU provides further details.

80. How should decimal places and rounding be handled in calculations?

- All "significant" digits (in accordance with the metering uncertainty) should be kept throughout the complete calculation.

81. Should the gross weight or the net weight of the imported CBAM goods to be used for the calculation of the embedded emissions?

- Goods subject to CBAM that are imported into the customs territory of the Union are measured in net weight. Thus, also for the calculation of embedded emissions of CBAM goods, net weight should be used.

82. How to deal with stock items for which there is no emission data available?

- The embedded emissions of such stock items could, for imports until 30 June 2024, be estimated using the default values published by the European Commission.
- For imports after 30 June 2024, actual data needs to be reported. In the case of lacking data for old spare parts or stock items, data for similar or identical goods could be submitted.

83. If a facility is used simultaneously by multiple production processes, how do you attribute the emissions from that facility to each production process?

- All inputs, outputs and corresponding emissions in an installation should be attributed to a production process, unless they relate to any non-CBAM good.
- Overall, the relevant emissions of an installation should be 100% covered by production processes for CBAM goods and any non-CBAM goods, where applicable.
- For an installation with several relevant production processes, where shared equipment, shared ‘source streams’ or shared emission sources are relevant, inputs, outputs and emissions should be attributed to the different production processes with an appropriate share. For example, if an installation produces purified water and 60% of that water is used to produce a CBAM good, then 60% of the direct and indirect emissions related to the water purification should be attributed to the production of the CBAM good.

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84. Should saleable off-spec products be considered for the determination of the activity level?

- If the off-spec product is saleable, it should be included in the activity level, provided it complies with the CN codes referring to the CBAM goods category of the production process (as listed in Annex II of Implementing Regulation (EU) 2023/1773).

Cement

85. Is cement defined as a complex good in the scope of the CBAM?

- Yes. Cement is defined as a complex good in the scope of CBAM, because clinker is a precursor to cement and clinker itself is in the scope of CBAM.

Fertilisers

86. Are the exothermic chemical reactions involved in fertiliser production accounted for as direct emissions?

- If a reaction leads to the generation of CO2, e.g. through the oxidation of organic chemicals, and the CO2 is emitted, it is accounted for as direct emissions.
- Emissions from the conversion of natural gas to hydrogen also count as direct emissions.

87. Can CO2 bound in urea be counted as negative emissions?

- No. Under the EU ETS, the CO2 bound in urea does not count as negative emissions. Therefore, no discounts for CO2 bound in urea apply for the purpose of reporting emissions under CBAM. This also means that the CO2 generated in ammonia production and transferred to urea productions counts as emission under the ammonia production.

Electricity as CBAM good

88. Who is the CBAM reporting declarant for electricity imports?

- In general, the CBAM reporting declarant is the person who submits the customs declaration. As is the case for other CBAM goods, importers established outside of the EU must appoint an indirect representative to fulfil the CBAM reporting obligations. There is also the possibility to appoint service providers for CBAM reporting purposes, but this does not lift importers (or indirect representatives, where applicable) from liability.
- During the definitive period, under Article 5(4) of the CBAM Regulation, where transmission capacity for the import of electricity is allocated through explicit capacity allocation, the person to whom capacity has been allocated for import and who nominates that capacity for import shall be regarded as an authorised CBAM declarant in the Member State where the person has declared the importation of electricity in the customs declaration.

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89. What is the difference between the emission factor for electricity and the CO_2 emission factor? [updated 24/10]

- The emission factor for electricity represents the weighted average emission factor of all electricity-generating sources (including nuclear and renewable sources) in a geographic area (e.g. third country, group of third countries or region within a third country). By contrast, the CO_2 emission factor represents the weighted average emission factor of those electricity-generating sources that are based on the combustion of fossil fuels. This means that the CO_2 emission factor is always larger than the emission factor for electricity for the same geographic area,
- During the transitional period, the use of a CO_2 emission factor for electricity is the default method to determine the specific direct embedded emissions for electricity as a CBAM good. By contrast, the emission factor for electricity is used for the default method to determine the specific indirect emissions for CBAM goods other than electricity.

90. Which CO_2 emission factors should be used?

- Default values for imported electricity are determined for a third country, group of third countries or region within a third country, based on the best data available to the Commission. For the transitional period, the default values are CO_2 emission factors per country based on data from the International Energy Agency (IEA) covering a 5-year average. They are provided by the Commission in the CBAM Transitional Registry.
- When there is no specific default value available, the CO_2 emission factor in the EU shall be used. It is also based on IEA data and provided via the CBAM Transitional Registry.
- When a reporting declarant submits sufficient evidence based on official and public information to demonstrate that the applicable CO_2 emission factor is lower than the values in accordance with the above points, the reporting declarant may determine the CO_2 emission factor based on the method defined in the Implementing Regulation.

91. What are the requirements to report actual embedded emissions of electricity, the so called “conditionality”?

- The actual emissions data of a specific electricity-producing installation may be used, if the criteria in the CBAM Regulation (Annex IV (5)) are met, the so called ‘conditionality’).
- The following conditions shall be met, bearing in mind that the criteria are cumulative.
    - The amount of electricity for which the use of actual embedded emissions is claimed is covered by a power purchase agreement between the authorised CBAM declarant and a producer of electricity located in a third country;
    - The installation producing electricity is either directly connected to the Union transmission system or it can be demonstrated that at the time of export there was no physical network congestion at any point in the network between the installation and the Union transmission system;

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- The installation producing electricity does not emit more than 550 grammes of CO_2 of fossil fuel origin per kWh of electricity;
- The amount of electricity for which the use of actual embedded emissions is claimed has been firmly nominated to the allocated interconnection capacity by all responsible transmission system operators in the country of origin, the country of destination and, if relevant, each country of transit, and the nominated capacity and the production of electricity by the installation refer to the same period of time, which shall not be longer than one hour.

92. Is transit through non-EU countries considered for reporting on electricity in the CBAM?

- For electricity as a CBAM good, the relevant third country is the country where the electricity has been produced. No emission factor for the transit country shall be considered in the CBAM report.

93. Which are the system boundaries to determine the embedded emissions of electricity?

- Only the direct CO_2 emissions during the production of electricity are considered for the reporting. For example, no upstream emissions related to the production and installation of wind turbines are considered.

Hydrogen

94. What is the connection between hydrogen as a CBAM good and the Renewable Energy Directive (EU) 2018/2001 ('RED II'))?

- The Implementing Regulation provides that "Where the produced hydrogen has been certified to comply with Commission Delegated Regulation (EU) 2023/1184(1), an emission factor of zero for the electricity may be used." (Annex II, Section 3.6). This means that a certification of hydrogen as being an "RFNBO" (renewable fuel of non-biological origin) under the Renewable Energy Directive can be used for demonstrating zero indirect emissions, no double certification is needed.
- In the absence of such certification, the indirect emissions need to be determined in line with Annex III of the Implementing Regulation.

Iron and steel

95. When calculating the embedded emission of steel products, are auxiliary processes such as lime kilns or coke oven plants plants included in the boundary calculation?

- System boundaries for each aggregated goods category can be found in Annex III to Implementing Regulation (EU) 2023/1773.

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- Lime kilns and coke oven plants are not included in the system boundaries for iron and steel production. This is because the outputs of those plants (i.e. lime and coke) are not CBAM goods themselves. Consequently, lime and coke are also not considered precursors for the calculation of the specific embedded emissions.

96. Do iron ore pellets fall within the scope of CBAM?

- Yes. Iron ore pellets fall under CN code 2601 12 00 'Agglomerated iron ores and concentrates, other than roasted iron pyrites'. They are considered a precursor ("sintered ore") in the production of pig iron or Direct Reduced Iron (DRI).

97. Can we divide a steel site into more than one installation?

- The division of sites into different installations is possible. The division of installations into separate production processes is even obligatory where different production routes exist within one installation.
- Moreover, dividing installations is in particular useful for more detailed, more transparent monitoring. For example, it may be useful to consider the coke ovens and a lime production as separate installations, as they would not count to the embedded emissions of the steel produced.
- According to the monitoring rules of Implementing Regulation (EU) 2023/1773, a division of installations should not lead to different results of the final embedded emissions of steel products, as precursors are taken fully into account by the CBAM methodology.

98. What should be filled in the field "steel mill identification number" in the CBAM report?

- The "steel mill identification number", also known as "heat number", in principle indicates the mill/furnace where the steel product came from. In case there are many different heat numbers, we suggest leaving a comment. However if there are only a few heat numbers, they can all be filled in the field.
- Note that, while we encourage you to provide this information, the "steel mill identification number" is an optional field.

Aluminium/Steel

99. Should the specific embedded emissions of aluminium/steel goods be determined separately for different alloy grades?

- Specific embedded emissions are generally determined per aggregated goods category, unless different production routes are used in an installation. The aggregated goods categories may cover goods with different CN codes. Within the same CN code, the content of alloying elements or the share of input scrap may vary. Nevertheless, embedded emissions during the transitional period can be reported per aggregated goods category.

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- Operators may voluntarily choose a more disaggregated determination of specific embedded emissions for certain goods or groups of goods.

Customs

100. Can an importer use different customs representatives for the customs declaration and the CBAM reporting?

- As regards to the reporting requirements applicable during the transitional period, the CBAM Regulation (Article 5) foresees the possibility for importers of CBAM goods to appoint direct or indirect customs representatives within the meaning of Article 18 of the Union Customs Code (see to that effect Regulation No 952/2013):
    - In the case of direct representation, the EU-established importer would be subject to the CBAM obligations, while the direct customs representative submits the customs declaration in the name of and on behalf of the importer.
    - If an EU-established importer appoints an indirect customs representative, and the latter agrees, the reporting obligations shall apply to such indirect customs representative.
    - Where the importer is not established in an EU Member State, the reporting obligations shall apply to the indirect customs representative in any case.
- There is no possibility for an importer to have several indirect customs representatives for CBAM goods covered by the same customs declaration.
- For an importer established in an EU Member State, it would be possible to use a direct customs representative to carry out customs obligations, and to hire a service provider to enter CBAM reporting data in the CBAM Transitional Registry. For this purpose, the importer would delegate access to the Transitional Registry to this service provider, who would fill in the CBAM report in the name and on behalf of the importer. The delegation in such cases follows the delegation model “Employer - Employee”, where “Employer” is either the importer or an indirect customs representative and “Employee” is the service provider. Note that in this case both the importer-employer (EO) and the provider-employee (EMPL) users will need to be configured by the Member States in UUM&DS and the importer will be responsible to delegate (via UUM&DS) the CBAM Declarant access to the Service Provider. This means that when the “CBAM Service Provider” connects to the CBAM Registry as employee, the EORI of the importer that has delegated the access is being used.

  When the “CBAM service provider” thus gains access to the Registry using the EORI number of the importer, and when the CBAM report for that importer is submitted, the importer would in any case remain the reporting declarant and therefore be legally liable for CBAM obligations.
- For an importer established outside the EU, the indirect customs representative will be responsible for both the customs declaration and the CBAM declaration.

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101. What happens if an indirect customs representative does not agree to carry out CBAM reporting obligations?

- This is only possible in cases where the importer is established within the EU. Where on the contrary the importer is not established in the EU, the importer must appoint an indirect customs representative who has to fulfil the CBAM reporting obligations.
- Art 8.3 of the Implementing Regulation provides that in cases where indirect customs representatives do not agree to carry out CBAM reporting obligations, they shall notify the importer of the obligation to carry out the reporting.
- To facilitate CBAM implementation, the text in the box below is an indicative and non-binding template that indirect customs representatives may use as a basis to inform importers of their decision to not carry out the abovementioned reporting obligations for CBAM purposes.

Notification template

From indirect customs representatives to importers

From: *Name and address of the indirect customs representative*
To: *Name and address of the importer*
Date: *Date*

Dear Madam, Sir,

Following the adoption of Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a Carbon Border Adjustment Mechanism (CBAM), CBAM has started to apply with a transitional period as from 1 October 2023 until 31 December 2025. The rules applicable to CBAM reporting obligations during this transitional period are laid down by Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023.

Pursuant to Articles 32 of the Regulation and 8(3) of the Commission Implementing Regulation, indirect customs representatives which do not agree with carrying out the CBAM reporting obligations shall notify importers of their obligation to comply with this Regulation. This notification shall include the information referred to in Article 33(1) of this Regulation.

I notify you my decision not to carry out the CBAM reporting obligations provided in Articles 33 and 35 of the CBAM Regulation. I inform you that it is your obligation, as an importer, to submit a report ("CBAM report") containing information on the goods that you import into the

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EU during a given quarter of a calendar year, no later than one month after the end of that quarter. This report must be submitted to the CBAM Transitional Registry (https://cbam.ec.europa.eu/declarant).

I invite you to contact the National Competent Authority for CBAM purposes (NCA) of the Member State where you are established for further information on CBAM-related reporting obligations. You may also find relevant information on CBAM on the European Commission's dedicated webpage (see: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en).

Yours faithfully,

102. Can a direct customs representative be a CBAM reporting declarant for companies established in the territory of the EU?

- EU importers can indeed appoint direct or indirect customs representatives. However, as regards CBAM reporting (under the CBAM Regulation and the Implementing Regulation), the obligations lie either on the importer or on their indirect representatives where the latter so agree (please see Art. 32 of Regulation (EU) 2023/956 for the transitional period).
- Even in the case where the importer appoints a direct customs representative, that importer remains liable for CBAM reporting obligations. In other words, the importer remains the declarant for CBAM purposes.
- Nothing prevents importers from appointing service providers who may assist them in preparing and submitting their CBAM reports in practice, but the responsibility for complying with the CBAM reporting obligations, even in such cases, lies on the importers or, where the case may be, on the indirect representatives.

103. My company is registered in one EU Member State but imports CBAM goods through multiple Member States. Should I compile all these imports into one single quarterly report?

- During the transitional period, the CBAM declarant is responsible for submitting quarterly CBAM reports containing information on embedded emissions of all imported CBAM goods. CBAM goods are attributed to a CBAM declarant through the EORI number provided to the customs authorities. In the given scenario, there is only one company with one EORI number involved. The quarterly CBAM report should therefore compile the information on embedded emissions of all CBAM goods imported by this company, even if the goods were imported in different Member States.
- Please note that importers may decide to appoint an indirect customs representative who, if they agree to carry out the reporting obligation, will have to provide their own EORI number during the importation of CBAM goods, and to undertake the CBAM

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obligations in the stead of the importer for those goods imported by the indirect customs representative.

104. Which is the relevant NCA in case an importer is a branch of a company registered abroad, and both share the same EORI number?

- If the parent company is a legal person with headquarters in a non-EU country and has several entities in different EU Member States, none of which are 'persons' as defined by Article 3(18) of Regulation (EU) 2023/956, that parent company will need an EORI number. Since economic operators and other persons may have only one EORI number, although the parent company has entities in several Member States, they may apply for and use only one EORI number assigned by one of these Member States.
- If the parent company has an entity (e.g. registered office) in another EU Member State that meets the definition of a 'person' under Article 3(18) of Regulation (EU) 2023/956, that entity would also have an EORI number and the respective Member State would be considered the Member State of establishment for that respective entity. In such cases, both the parent company and that entity will each be assigned an EORI number. The parent company will be assigned an EORI number by the authorities of the EU Member State where it is established. In this case, in principle, there are different NCAs responsible for the parent company and the subsidiary.

105. Must goods transiting in the EU be reported under CBAM?

- No. If goods are declared for temporary admission, for example under Article 95 of Council regulation (EC) No 1186/2009, they do not fall under the scope of the CBAM. Only goods released for free circulation into the EU are subject to the CBAM.
- Similarly, the CBAM does not apply in respect to samples of non-EU origin (e.g. sent for testing), which are declared for temporary admission and not released for free circulation.

106. Will the CBAM reporting obligation apply to CBAM goods that have entered free circulation within the EU due to non-compliance with a customs procedure other than import (e.g., temporary admission), and for which all duties and taxes have already been paid through the said non-compliance procedure?

- The release of the goods for free circulation requires that the CBAM requirements have been fulfilled. Therefore, the controls on whether or not those requirements have been fulfilled should precede the release of the goods for free circulation.
- In case of non-compliance, Article 198(1)(b) UCC would apply (*i.e. "the customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods where the goods cannot be released because they are subject to prohibitions or restrictions"*), because the goods are subject to CBAM requirements which have not been fulfilled.

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- In such a case, Article 198(2) UCC would apply as well (*i.e. "non-Union goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the customs warehousing procedure"*).

107. Do I need to report on CBAM goods that are placed under the inward processing regime?

- CBAM becomes due only for goods that are released for free circulation in the EU. Thus, in the case of CBAM goods that are placed under a custom suspensive regime in view of their future export or in view of their processing, there is no CBAM obligation.
- Note, however, that if a CBAM good leaves the inward processing regime to be placed on the EU market, then there is a CBAM obligation. In this case, the bill of discharge should be uploaded as a supporting document when submitting the CBAM report.
- A CBAM reporting obligation also arises in the specific case where a CBAM good that was placed under inward processing is processed into a product that itself is no longer a CBAM good, and this final good is finally released for free circulation in the EU (see Article 6 of the Implementing Regulation). In this specific case, the CBAM report would contain information on the quantities and embedded emissions of CBAM goods placed under inward processing (Article 6(f) and (g) of the CBAM Regulation), but not on the quantities and embedded emissions of the final goods released for free circulation, because in the example, these goods are not CBAM goods themselves (i.e. Article 6(a) and (b) do not apply).

108. There is a tariff suspension on the CBAM good that I have imported. Am I exempt from the CBAM?

- EU legislation provides for some tariff suspension, such as through Council Regulation (EU) 2023/2890 of 19 December 2023 amending Regulation (EU) 2021/2278 suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 on certain agricultural and industrial products.
- Such tariff suspension has no effect on the CBAM obligations (including reporting requirements), which still apply even in the case of a tariff suspension.

109. What happens if indirect customs representatives agree to act as reporting declarants only for some goods but not for others? Do they need to submit two different customs declarations, one for the goods for which they act as reporting declarant and one for which they do not?

- Yes, this is correct. Indirect customs representatives, who agree to act as reporting declarants only for some goods but not for others, would need to submit two separate customs

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declarations, one for the goods for which they act as reporting declarants and one for the goods for which they do not.

110. Can an indirect customs representative holding an "Entry into the Declarants Records" (EIDR authorisation) also refuse to act as reporting declarant if acting on behalf of an EU-importer for customs purposes?

- Art. 2(1b) of the Implementing Regulation provides that a person holding an authorisation to import through an "Entry into the Declarants Records" (EIDR authorisation) can act as reporting declarant.
- The general provisions of Art. 8(3) of the Implementing Regulation apply to this case as well. Thus, yes indeed, a person holding an EIDR authorisation can also refuse to act as reporting declarant.

Definitive period

111. How will the CBAM work in practice during the definitive period?

- The CBAM will mirror the ETS in the sense that the system is based on the purchase of certificates by importers. The price of the certificates will be calculated depending on the weekly average auction price of EU ETS allowances expressed in € per tonne of CO_2 equivalents emitted, and it will be made publicly available weekly by the Commission. Importers of goods will have to, either individually or through a representative, register to take part in the CBAM and buy CBAM certificates.
- The certificates surrendered by the CBAM declarant shall correspond to the amount of embedded emissions of the relevant goods expressed in tonnes of CO2. In addition, there is a possibility to purchase certificates along the year.
- CBAM certificates will be sold by Member States through a common central platform to authorised CBAM declarants established in that Member State. Only *authorised* CBAM declarants are allowed to purchase certificates. These certificates shall be surrendered via the CBAM registry by 31 May each year, 2027 the first time, for the embedded emissions of imports that occurred in year 2026.
- The reporting for embedded emissions is expected to take place under similar conditions than during the transitional period, i.e. exclusively through an online portal, the CBAM registry.

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112. What obligations will importers of CBAM goods have during the definitive period?

- During the definitive period, only authorised CBAM declarants may import goods into the Union (Article 4 of the CBAM Regulation). The authorised CBAM declarant is, according to Article 5 of the CBAM Regulation, as below:
    - if the importer is not established in a Member State: the indirect customs representative;
    - if the importer is established in a Member State: the importer, or, subject to agreement, the indirect customs representative.
- It follows that if the importer is not established in a Member State and the indirect customs representative does not have the status of authorised CBAM declarant, the concerned CBAM goods cannot be imported in the Union.
- During the definitive period, authorised CBAM declarants will have the obligation to buy and surrender CBAM certificates corresponding to the total embedded emissions in the imported CBAM goods. Authorised CBAM declarants will also have the obligation to submit annual CBAM reports.

113. How can I become an "authorised CBAM declarant"? [added 24/10]

- From January 2025 onwards, CBAM declarants will be able to apply for the 'authorised CBAM declarant' status via the CBAM Registry. Their application will be processed by the National Competent Authority of the EU Member State where they are established. This status will become mandatory as of 1 January 2026 for the import of CBAM goods in the EU customs territory.

114. After 2026, are you going to prohibit the import of CBAM items if the EU importers is not an authorised CBAM declarant?

- Yes. Article 25 of the CBAM Regulation provides that "customs authorities shall not allow the importation of goods by any other person than an authorised CBAM declarant".

115. How can the CBAM report be submitted during the definitive period?

- The CBAM report shall be submitted through the CBAM Registry by the authorised CBAM declarant. Note that for the definitive period, the 'CBAM Transitional Registry' will be replaced by the 'CBAM Registry'.

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116. How will I get access to the CBAM Registry in the definitive period?

- Once an importer's application has been authorised by the competent authority, they will be considered an authorised CBAM declarant. Each CBAM declarant will be assigned a CBAM account number by the Commission, which will then allow access to the CBAM registry.
- The access management in the definitive period will also be performed via the EU-wide UUM&DS. This means that declarants will have the ability to access the CBAM Definitive system using either Option 1 (CBAM Domain) or Option 2 (Customs Domain), depending on the choice made by the national authorities.
- New UUMDS profiles will be required for the definitive registry. NCAs will need to assign these new profiles to existing declarants to ensure their access to the definitive system.
- In the definitive period, third-country operators will also be able to access the CBAM Registry. Third-country operators will use the Commission's DG DIGIT's EU-Access platform to access the CBAM portal. The Commission will validate access requests from third-country operators and grant access where appropriate. If access to the platform needs to be revoked, the Commission will consult Member States.

117. What will be the role of the European Commission during the definitive period?

- Like during the transitional period, the Commission will continue managing the CBAM Registry, reviewing CBAM reports communicated by reporting declarants and communicating any potential issues with NCAs, as well as monitoring the implementation of CBAM and risks of circumvention.
- In addition, the Commission will manage the central platform for the selling of CBAM certificates to importers. Economic operators will purchase and may also surrender CBAM certificates they have purchased on this platform.

118. Why are indirect emissions only included in the CBAM for cement and fertilisers?

- Indirect emissions are not included in the scope of CBAM for those goods, where EU Member States can grant indirect cost compensation. This compensation applies to indirect emissions costs incurred from greenhouse gas emission costs passed on in electricity prices.
- However, the Commission will have to assess the possibility to extend the scope of CBAM to indirect emissions of other goods by the end of the transitional phase.

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119. Will the EU expand the scope of the CBAM?

- By the end of the transitional period of the CBAM (end 2025), the Commission will undertake a full review of the implementation of the CBAM. Using data collected during that period, the review will, amongst others, look carefully into the possibility of extending CBAM to other goods and sectors covered by the EU ETS at risk of carbon leakage (see Article 30(2) of the CBAM Regulation). An extension of the CBAM scope requires a legislative proposal from the Commission followed by an amendment of the CBAM Regulation to be adopted by the European Parliament and Council.

120. How will a CBAM declarant become 'authorised' and what is the timeline for its authorisation during the definitive period?

- The NCA in the Member State in which the applicant is established shall grant the status of authorised CBAM declarant, when the applicant meets the following criteria:
    - has not been involved in a serious infringement or in repeated infringements of customs legislation, taxation rules, market abuse rules or the CBAM Regulation;
    - demonstrates its financial and operational capacity;
    - is established in the Member State where the application has been submitted;
    - has been assigned an EORI number.
- A consultation procedure is required before granting the authorisation, and it should not exceed 15 working days. During the transitional period, the European Commission will adopt secondary legislation with further details on the authorisation procedure (see Article 17(10) of the CBAM Regulation).

121. How can EU importers ensure that they receive the information they need from their non-EU exporters to be able to use the new system correctly? [updated 24/10]

- Non-EU producers should provide the information on embedded emissions for goods subject to CBAM to the EU-registered importers of their goods. In cases where this information is not available, EU importers will be able to use default values to determine the embedded emissions which must be reported in the CBAM declaration and the number of certificates they need to surrender. However, it will likely be more favourable for importers to provide the calculation of embedded emissions.

122. How will the reliability of the reported information be ensured?

- The Commission, in collaboration with Member States authorities, will continuously monitor reported emissions and corresponding trade, to identify practices of circumvention and non-compliance with the CBAM Regulation and its secondary legislation. In addition, verifications will be carried out during the definitive period, and the report derived from them shall include information on the quantification of emissions and how these emissions are attributed to the different types of goods.

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- During the definitive period, declared embedded emissions should be verified by a verifier, accredited in accordance with specific accreditation rules (to be defined by the Commission during the transitional period), who will prepare a verification report. In line with this, CBAM declarations will be accompanied by copies of emissions verification reports.
- Penalties will be imposed when a CBAM declarant introduces goods into the customs territory of the Union without complying with the obligations established in the Regulation.

123. How will the accreditation of verifiers work?

- The European Commission will work during the transitional period on supplementary legislation that will establish the rules on accreditation and verification.
- Such legislation will encompass an implementing act, in accordance with Articles 8 and 18 of the CBAM Regulation, for the verification principles and the alignment of the verification scopes of the EU ETS and the CBAM, and secondly a delegated act in accordance with Article 18 of the CBAM Regulation which will specify the conditions for accreditation of verifiers.

124. How will I be able to find accredited CBAM verifiers?

- The accreditation of CBAM verifiers will be the task of National Accreditation Bodies (NABs) in the EU Member States. This has not yet taken place, since relevant supplementary legislation setting out the qualification of verifiers and the methodology to be followed is yet to be adopted (see the answer above).

125. How will free allocation be accounted for in the calculation of the CBAM obligation to be paid?

- Rules will be developed by the European Commission in that regard following the empowerment of Article 31 (2) of the CBAM Regulation.
- The CBAM obligation to be paid by importers will be reduced by the corresponding free allocation that an EU producer would receive for the production of the same goods. This will ensure that products produced in the EU and in third countries are treated equally.
- This adjustment for free allocation will include a definition of CBAM benchmarks, which in turn will be based on a combination of the EU ETS benchmarks. A combination is needed because there are only a limited number of ETS product benchmarks available and because these are not defined per CN codes.
- The gradual phase-out of ETS free allowances in CBAM sectors from 2026 to 2034 will be mirrored by a corresponding increase in the CBAM obligation. This is because the CBAM adjustment for free allocation will gradually decrease and thereby the CBAM obligation will increase.
- The emissions subject to CBAM will be calculated as follows:

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emissions subject to CBAM = embedded emissions – CBAM benchmark × CBAM factor

- For example, if the embedded emissions of a good amount to 1.2 t CO2 eq/t good and the corresponding CBAM benchmark is 1 t CO2 eq/t good, then the emissions subject to CBAM in 2026 (with a CBAM factor of 97.5%) would amount to: 1.2 – 1 × 0.975 = 0.225 t CO2 eq/t good, equivalent to around 19% of the embedded emissions. In 2030 (CBAM factor 51.5%), the emissions subject to CBAM would amount to 0.685 t CO2 eq/t good (i.e. around 57% of the embedded emissions) and in 2034 (CBAM factor 0%) to 1.2 t CO2 eq/t (i.e. 100% of the embedded emissions). From 2034 onwards, there will be no adjustment for free allocation and the full CBAM liability would apply for imports of this good.
- It follows from this calculation that no CBAM obligation will apply in a given year if the embedded emissions of a good are lower than the CBAM benchmark multiplied with the CBAM factor. In the given example for 2026, no CBAM obligation would thus be due if the embedded emissions were equal to or lower than 0.975 t CO2 eq/t.
- As there is generally no free allocation for electricity generation in the EU ETS, there will in principle no free allocation adjustments to the CBAM liability for electricity imports. Thus, the entire embedded emissions in the electricity production will require a corresponding purchase of CBAM certificates from 2026 onwards.

126. How will the CBAM benchmarks be defined? [added 24/10]

- The CBAM benchmarks will be based on a combination of the EU ETS benchmarks. A combination is needed because there are only a limited number of ETS product benchmarks available and because these are not defined per CN codes. Analytical work on defining the CBAM benchmarks has started. The CBAM benchmarks are not necessarily fixed numbers, as in some cases installation-specific data might be required.
- While in some cases there could be a CBAM benchmark per CN code, it may also be possible that CBAM benchmarks are set per groups of CN codes (e.g. per aggregated goods category), if the respective production processes are similar. On the other hand, there could also be different CBAM benchmarks for the same CN code, for example in the case of goods made of primary versus secondary steel.
- The overall objective is developing a methodology that mirrors the EU ETS free allocation rules, while limiting the burden for stakeholders.

127. How will the carbon price paid in a third country be discounted from the CBAM?

- An authorised CBAM declarant should be allowed to claim a reduction in the number of CBAM certificates to be surrendered corresponding to the carbon price already effectively paid in the country of origin for the declared embedded emissions of CBAM goods.
- The CBAM Regulation defines a ‘carbon price’ fairly broadly, as the “monetary amount paid in a third country, under a carbon emissions reduction scheme, in the form of a tax,

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levy or fee or in the form of emission allowances under a greenhouse gas emissions trading system (…)".

- Only the carbon price that has been "*effectively paid* in the country of origin" will count for a reduction of the number of CBAM certificates. Should the authorised CBAM declarant benefit from any rebate or other form of compensation, the benefit will be taken into account to establish the carbon price *effectively* paid.
- The Commission will prepare, before the end of the transition period in 2025, an implementing act setting out additional details for the calculation of the carbon price effectively paid in the country of origin (see Article 9(4) of the CBAM Regulation).

128. Will CBAM generate revenues and, if so, how will they be used?

- CBAM is not designed to generate budgetary revenues. Generally, the potential evolution of revenues will depend on the future level of the ETS carbon price, the embedded emissions in the imported CBAM products, and the carbon price effectively paid in third countries. Future CBAM revenues would however only represent an ancillary effect of the policy as the introduction of CBAM is expected to lead to a reduction in embedded CO2 emissions and will incentivize trading partners to consider the revenue generation dimension of domestic carbon pricing policies.
- Should, however, revenues be generated particularly in the first years following the introduction, they are set to become an own resource for the EU's budget following the EU's interinstitutional agreement LI 433/28.

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ANNEX 1

ANNEX

to the Commission implementing regulation (EU) …../…. laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry

[mandatory element]

[mandatory element]

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ANNEX I

Economic Operators Registration and Identification (EORI) data

Table 1

Customer Identification
EORI country + EORI national Number
EORI country
EORI start date
EORI expiry date
Customs Customer Information
EORI short name
EORI full name
EORI language
EORI establishment date
EORI person type
EORI economic activity
List of EORI establishment addresses
Establishment addresses
EORI Address
EORI language
EORI name
Establishment in Union
Facility address
EORI address start date
EORI address end date
VAT or TIN numbers
‘VAT’ or ‘TIN’
EORI legal status
EORI legal status language

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EORI legal status
EORI legal status begin date & end date
Contact list
Contact
EORI contact address
EORI contact language
EORI contact full name
EORI contact name
Publication agreement flag
Address fields description
Street and Number
Postcode
City
Country code
List of communication details
Communication type

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COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry

(Text with EEA relevance)

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This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

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of XXX

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism[1], and in particular Article 14(6) thereof,

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Whereas:

(1) Regulation (EU) 2023/956 requires the Commission to establish, at Union level, a standardised and secure electronic database for CBAM certificates management, CBAM declarations, applications to become authorised CBAM declarants, and a registration of operators of installations (‘operators’), and for providing access, case handling and confidentiality, in particular confidential information provided by operators. The Commission already gained experience in setting up a registry for CBAM purposes when it implemented the CBAM Transitional Registry provided for in Commission Implementing Regulation (EU) 2023/1773[2].

(2) In accordance with Regulation (EU) 2023/956, the Commission is to adopt implementing rules for the application of the CBAM registry.

(3) The CBAM registry should be the system for the filing and management of the CBAM declarations, including checks, indicative assessments, and review procedures. The CBAM registry should contain data on authorised CBAM declarants, applicants filing a request to be granted the status of authorised CBAM declarant (‘applicants’), operators, and accredited CBAM verifiers. The information about the operators shall be contained in a separate section of the CBAM registry The CBAM registry should also include the IT infrastructure required to allow for the analytical tasks inherent in CBAM risk-analysis functions that the Commission is to perform.

(4) To ensure an accurate assessment of the reporting obligations, to provide customs authorities with access to CBAM data for the purposes of verification of CBAM formalities during customs clearance, and to support the related risk analysis and

[1] OJ L 130, 16.5.2023, p. 52, ELI: http://data.europa.eu/eli/reg/2023/956/oj.

[2] Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period (OJ L 228, 15.9.2023, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2023/1773/oj).

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circumvention monitoring, including investigation in accordance with Articles 15, 19 and 27 of Regulation (EU) 2023/956, the CBAM registry should be interoperable with existing customs systems and should in particular exchange the data gathered by means of surveillance in accordance with Article 56(5) of Regulation (EU) No 952/2013 of the European Parliament and of the Council[3]. The CBAM registry should therefore use standardised data exchanges with existing customs systems.

(5) In order to ensure an effective and uniform reporting system, technical arrangements for the functioning of the CBAM registry should be laid down. Such arrangements include arrangements for the development of the CBAM registry, interfaces, data protection, updating of data, limitation of data processing, system ownership and security, as well as testing and deployment for maintenance and potential modifications. Such arrangements should be compatible with the principle of data protection by design and by default, provided for in Article 27 of Regulation (EU) 2018/1725 of the European Parliament and of the Council[4] and Article 25 of Regulation (EU) 2016/679 of the European Parliament and of the Council[5], as well as with security of processing provided for in Article 33 of Regulation (EU) 2018/1725 and Article 32 of Regulation (EU) 2016/679.

(6) In order to secure access to the CBAM registry, the Uniform User Management and Digital Signature (UUM&DS) system, as referred to in Article 16 of Commission Implementing Regulation (EU) 2023/1070[6], should be used for managing the authentication and access verification process for applicants, authorised CBAM declarants, as well as the representatives of the competent authorities. For technical purposes, the authorised CBAM declarant, applicant, or persons for whom the status of authorised CBAM declarants was revoked, should be allowed to delegate access to a person acting on their behalf while remaining responsible for the performance of the obligations laid down in Regulation (EU) 2023/956.

(7) For the purpose of identifying and validating authorised CBAM declarants and applicants with their Economic Operator Registration and Identification (EORI) numbers by retrieving the ted EORI, of ensuring an accurate assessment of the CBAM obligations and of supporting the performance of risk analysis, circumvention monitoring, including investigation, the CBAM registry should be interoperable and exchange relevant data with the EORI system, as referred to in Article 30 of Implementing Regulation (EU) 2023/1070.

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3 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj).

4 Regulation (EU) No 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of individuals with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

5 Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj).

6 Commission Implementing Regulation (EU) 2023/1070 of 1 June 2023 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and the Council (OJ L 143, 2.6.2023, p. 65, ELI: http://data.europa.eu/eli/reg_impl/2023/1070/oj).

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(8) For the purpose of retrieving the information on Customs Import Declarations for goods listed in Annex I to Regulation (EU) 2023/956 and the information regarding the goods and in order to conduct checks of the CBAM declarations and compliance with CBAM obligations, and for the purpose of risk analysis and circumvention monitoring, including investigation, arising from Articles 15, 19 and 27 of Regulation (EU) 203/956 the CBAM registry should be interconnected with the Surveillance system, developed through the UCC Surveillance 3 (SURV3), as referred to in Article 99 of Implementing Regulation (EU) 2023/1070. That information should include the cases in Article 2(2) of Regulation (EU) 2023/956

(9) For the purpose of verifying that goods are only imported by an authorised CBAM declarant, as well as in the cases provided for in Article 2(2) of Regulation (EU) 2023/956, the CBAM registry should be interconnected with the EU Single Window Environment, established in accordance with Article 3 of Regulation (EU) 2022/2399 of the European Parliament and of the Council[7].

(10) For checking and reporting purposes, together with risk analysis and circumvention monitoring, including investigations, in accordance with Articles 15, 19 and 27 of Regulation (EU) 2023/956, the national customs systems should provide the required information on imports and re-exports, as referred to in Commission Implementing Decision (EU) 2023/2879[8]. Where the national customs systems cannot provide the information through an automatic exchange, the CBAM registry should provide technical solutions to communicate the information directly in the CBAM registry. That information should include information on the import of goods listed in Annex I to Regulation (EU) 2023/956, the information of goods placed under inward processing, the release for free circulation of processed products with goods as input and of CBAM processed products, that information should include the cases in Article 2(2) of Regulation (EU) 2023/956.

(11) For identifying imported goods by means of their classification in the Combined Nomenclature ('CN') set out in Council Regulation (EEC) No 2658/87[9] and the storage provisions set out in Implementing Regulation (EU) 2023/1070 should be used for providing information on imported goods listed in Annex I to Regulation (EU) 2023/956.

(12) In order to ensure the continuity of data reporting at all times, it is important to provide for alternative solutions to be implemented in the event of a temporary failure of the CBAM registry. To that effect, the Commission should lay down a CBAM business continuity plan.

(13) The competent authorities and the Commission process personal data registered on the CBAM Registry in line with their tasks as specified in Regulation 2023/956 and as such they act as data controllers in the meaning of Article 26 of the Regulation (EU)

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[7] Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1, ELI: http://data.europa.eu/eli/reg/2022/2399/oj).

[8] Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L, 22.12.2023, p. 1 ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj).

[9] Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (TARIC) (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

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2016/679 and Article 28 of the Regulation (EU) 2018/1725. The Commission also provides the technical and organisational solutions for the CBAM registry on behalf of the Member States and as such it processes data on their behalf, acting as a data processor in the meaning of Article 4(8)of the Regulation (EU) 2018/1725. In compliance with Regulation (EU) 2023/956 the different qualifications of the different roles will be adjusted accordingly. Personal data should be kept in a form which permits the identification of data subjects for no longer than necessary for the purposes for which personal data are processed. In this regard, the data retention period for the CBAM registry shall be limited to 10 years from the registration in the CBAM registry.

(14) This Regulation concerns the provision of a public service to facilitate cross-border access and management of CBAM regulated information and will abide by the requirements of the Interoperable Europe Act Regulation (EU) 2024/903.

(15) IT development and procurement strategy choices will be subject to pre-approval by the European Commission Information Technology and Cybersecurity Board.

(16) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council[10] [and delivered an opinion on (…)].

(17) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

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[10] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices, and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

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Chapter I

Subject matter and definitions

Article 1
Subject matter

This Regulation lays down the rules for application of the CBAM registry, concerning the infrastructure and specific processes and procedures of the CBAM registry.

Article 2
Definitions

For the purposes of this Regulation, the following definitions shall apply:

(1) ‘national component’ means a component of the electronic systems developed at national level, which is available in the Member State that created it;

(2) ‘trans-European system’ means a collection of collaborating systems with responsibilities distributed across the national administrations and the Commission, and developed in cooperation with the Commission;

(3) ‘decentralised systems’ means a trans-European system consisting of common components and national components based on common specifications;

(4) ‘applicant’ means an importer, or indirect customs representative, who applies for the status of authorised CBAM declarant.

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Chapter II

CBAM registry

Section 1

CBAM registry

Article 3

Functions of the CBAM registry

1. The CBAM registry shall be a standardised and secure electronic database containing data elements of CBAM declarations, of applications with a view to obtaining the status of CBAM declarants, registration of operators and installations, accredited CBAM verifiers, and providing access, case handling and confidentiality.
2. The CBAM registry shall enable communication, notification, registration, checks and information exchange between the Commission, the competent authorities, authorised CBAM declarants, applicants, persons for whom the status of authorised CBAM declarants was revoked, and operators. Furthermore, it shall allow for information exchange with customs authorities.
3. The CBAM registry shall allow for the analytical tasks inherent in CBAM risk-analysis functions that the Commission is to perform.
4. The Commission shall be the system owner of the CBAM registry.

Article 4

Structure of the CBAM registry

1. The CBAM registry shall consist of the following components:
   (a) the CBAM Declarants Portal (CBAM DP);
   (b) the CBAM National Competent Authorities Portal (CBAM NCA);
   (c) the CBAM European Commission Portal (CBAM COM);
   (d) the CBAM Operators Portal (CBAM Operator);
   (e) the public CBAM page on the European Union website, namely the Europa website.
2. The competent authority of the Member State of establishment of the authorised CBAM declarant, or a person other than an authorised CBAM declarant introducing goods into the customs territory of the Union in the cases described in Article 26(2) of the Regulation (EU) 2023/956, shall communicate the decisions on penalties linked to enforcement and penalties to the Commission by electronic systems developed at national level.

Article 5

Interoperability with customs systems

1. The CBAM registry shall be interoperable with the following systems:

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(a) the Uniform User Management and Digital Signature (UUM&DS) system for users registration and access management for the Member States, the Commission, authorised CBAM declarants, applicants and persons holding a revoked authorisation, as referred to in Article 16 of Implementing Regulation (EU) 2023/1070;

(b) the Economic Operator Registration and Identification (EORI) system, as referred to in Article 30 of Implementing Regulation (EU) 2023/107, and shall exchange EORI data laid out in Annex I to this Regulation;

(c) the Surveillance system, developed through the UCC Surveillance 3 (SURV3), as referred to in Article 99 of Implementing Regulation (EU) 2023/1070;

(d) the Integrated Tariff of the European Union (TARIC) as referred to in Regulation (EEC) No 2658/87;

(f) the common central platform (CCP) as referred to in Article 20 of Regulation (EU) 2023/956;

(g) the CBAM Transitional Registry as referred to in Article 10 of Implementing Regulation (EU) 2023/1773.

2. The CBAM registry shall allow digital cooperation via the EU Single Window Environment for Customs, as referred to in Article 3 Regulation (EU) 2022/2399.

3. The CBAM registry shall allow the customs authorities to communicate the customs information as referred to in Article 25 of Regulation (EU) 2023/956, from national customs systems and decentralised systems as developed or upgraded as provided for in Implementing Decision (EU) 2023/2879. This transmission shall happen automatically via the Surveillance system, developed through the UCC Surveillance 3 (SURV3), as referred to in Article 99 of Implementing Regulation (EU) 2023/1070, or via a manual upload by the customs authorities in the CBAM registry.

The CBAM registry shall allow the upload of data related to inward processing as referred to in Article 2(1) in Regulation (EU) 2023/956.

Article 6

Contact points for the electronic systems

The Commission and competent authorities shall designate contact points for each of the components and systems referred to in Articles 4 and 5 for exchanging information to ensure a coordinated development, operation, and maintenance of those components. The competent authorities may use existing contact points.

The Commission and Member States shall communicate the details of the contact points to each other and shall inform each other immediately of any changes to those details.

Article 7

Terms of collaboration in the CBAM registry

The Commission shall propose the terms of collaboration, service level agreements and a security plan, which shall be subject to the agreement with the competent authorities. The Commission shall operate the CBAM registry in compliance with the terms of collaboration.

Section 2

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Access management and portals

Article 8
CBAM User Access Management

1. The authentication and access verification of the authorised CBAM declarants, applicants, and persons for whom the status of authorised CBAM declarants was revoked, for the purposes of access to the components of the CBAM registry, shall be performed using the UUM&DS system.
2. The Commission shall provide the authentication services allowing the users of the CBAM registry to securely access the registry.
3. The Commission shall use UUM&DS to grant the authorisation to access the CBAM registry to its staff.
4. The competent authorities shall use UUM&DS to grant the authorisation to access the CBAM registry to their staff, the authorised CBAM declarants, applicants, and persons for whom the status of authorised CBAM declarant was revoked, that are established in their Member State.
5. A competent authority may use an identity and access management system set up in that Member State (national Customs eIDAS system) to provide the necessary credentials to access the CBAM registry.
6. The applicant, the authorised CBAM declarant, or persons for whom the status of authorised CBAM declarants was revoked, may to delegate access to the CBAM registry to persons acting on their behalf. Delegators shall remain responsible for performing their obligations laid down in Regulation (EU) 2023/956.

Article 9
CBAM Declarants Portal

1. The CBAM Declarants Portal shall be the unique entry point to the CBAM registry for the authorised declarants and for the applicants. The portal shall be available on the Internet.
2. The CBAM Declarants Portal shall be used for the following actions:
   (a) applications for the status of authorised CBAM declarant and for revocation of the status;
   (b) submissions of the CBAM declarations;
   (c) notifications related to CBAM obligations.
3. The CBAM Declarants Portal shall allow functionalities for the authorised CBAM declarants to store the information relating to third-country installations and embedded emissions for their later re-use.
4. Access to the CBAM Declarants Portal shall be exclusively managed in accordance with Article 8.

Article 10
CBAM Operators Portal

1. The CBAM Operators Portal shall be the unique entry point to the CBAM registry for operators of installations. The portal shall be accessible from the Internet.

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2. The CBAM Operators Portal shall be used by operators of installations in accordance with Article 10 of Regulation 2023/956 for the following actions:

   (a) registering the information on that operator and on its installations;

   (b) registering information on the goods produced by an installation;

   (c) receiving notifications and communication related to their registration and use of information in the CBAM registry.

3. An operator shall submit a request to the Commission to be assigned a profile to obtain access the CBAM Operators Portal. This request shall be accompanied by supporting documents demonstrating the operator's legal registration in the country of establishment, including name, address, contact information, and national corporate registration number. Where the supporting documents are sufficient to attest to the accuracy of the information contained therein, the Commission shall assign the requested profile to the requesting operator.

4. The operator shall use the EU Access central service operated by the Commission to request the access the CBAM registry.

Article 11

CBAM National Competent Authorities Portal

1. The CBAM National Competent Authorities Portal shall be the unique entry point to the CBAM registry for the competent authorities. The portal shall be accessible from the Internet.

2. The CBAM National Competent Authorities Portal shall be used by the competent authorities to carry out the tasks laid down in Regulation (EU) 2023/956.

3. The CBAM registry shall allow for the Member States to import and export data from the registry.

4. Access to the CBAM Competent Authorities Portal for the National Competent Authorities shall be exclusively managed by the CBAM User Access Management referred to in Article 8.

Article 12

CBAM European Commission Portal

1. The CBAM European Commission Portal shall be the unique entry point to the CBAM registry for the Commission.

2. The CBAM European Commission Portal shall be used by the Commission to perform the tasks laid down in Regulation (EU) 2023/956.

3. Access to the CBAM European Commission Portal shall be exclusively managed by the CBAM User Access Management referred to in Article 8.

Article 13

Member States' identity and access management systems

Member States shall set up a new UUM&DS identity and access management system or use their own existing customs UUM&DS for the following functions:

   (a) secure registration and storage of identification data of authorised CBAM declarants, applicants and other persons;

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(b) secure exchange of signed and encrypted identification data of authorised CBAM declarants, applicants and other persons.

Section 3

Functioning of the CBAM registry

Article 14

Development, testing, deployment and management of the CBAM registry

1. The CBAM registry's components shall be developed, tested, deployed and managed by the Commission, and may be tested by Member States.

2. The Commission shall design and maintain the common specifications of the interfaces listed in Article 4 and 5 in close cooperation with Member States.

2. Where appropriate, the Commission shall define common technical specifications in close cooperation with, and subject to review by, the competent authorities, with a view to deploying them in due time. The Commission and Member States shall collaborate with CBAM declarants, applicants and other stakeholders.

3. In collaboration with the competent authorities, the Commission shall conduct testing and validation of the interoperability between the CBAM registry and the systems as referred to in Article 5 to ensure that data is cross-checked accurately, efficiently and confidentially.

Article 15

Maintenance of the CBAM registry and changes thereto

1. The Commission shall perform the maintenance of the common components and the competent authorities shall perform the maintenance of their national components of the CBAM registry.

2. The Commission may update the components of the CBAM registry to correct malfunctions, to add new functionalities or to alter existing ones.

3. The Commission shall inform the competent authorities of changes and updates to the components of the CBAM registry.

Article 16

Temporary failure of the CBAM registry

1. In the event of a temporary failure of the CBAM registry, CBAM declarants and applicants shall submit the information required to comply with their obligations in relation to CBAM obligations under Regulation (EU) 2023/956 by the means specified in the CBAM business continuity plan.

2. The Commission shall inform competent authorities on major unavailability of CBAM registry which will impact the availability levels defined in the Service Level Agreements referred to in Article 7.

3. The Commission shall inform the authorised CBAM declarants and operators on requirements, major updates and long-lasting unavailability of the CBAM registry in accordance with the CBAM business continuity plan.

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Article 17

Training and communication support on the use and functioning of the CBAM registry

1. The Commission may support the competent authorities in the use and functioning of the components of the CBAM registry by providing the appropriate training and communication material.

2. The competent authorities are responsible for managing trainings referred to in paragraphs 1 and providing the national service desk support to authorised CBAM declarants and applicants.

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Chapter III

Security of the CBAM registry and data protection

Article 18

Personal data protection

The personal data registered in the CBAM registry, and the components of electronic systems developed at national level, shall be processed by the competent authorities and the Commission for the following purposes:

(a) authentication purposes and access management;

(b) application processing and management;

(c) submission and management of CBAM declarations;

(d) monitoring, checks and review of CBAM declarations;

(e) operator and verifier management;

(f) CBAM certificates management;

(g) communication and notifications;

(h) compliance;

(i) functioning of the IT infrastructure, including interoperability with national systems and trans-European decentralised systems under this Regulation;

(j) statistics and review of the functioning of Regulation (EU) 2023/956;

(k) risk analysis and circumvention monitoring, including investigation;

(l) verification that the importation of goods and the re-export of goods, in the cases provided for in Article 2(2) of Regulation (EU) 2023/956 is performed by an authorised CBAM declarant.

Article 19

Specific role of the Commission and the competent authorities

1. The Commission shall be the controller for:

(a) management of the CBAM registry;

(b) the processing of personal data registered in the CBAM Operators Portal;

(c) the use, validation and retrieving of EORI or other data for the purpose of the risk analysis and circumvention monitoring, including investigation, as provided for in Articles 15, 19 and 27 of Regulation (EU) 2023/956.

2. The competent authority shall be the controller for

(a) the personal data processing to take decisions on the granting and revocation of authorisations of CBAM declarants in accordance with Regulation (EU) 2023/956;

(b) the processing of personal data for the access management of declarants established within their Member State in accordance with Articles 8 and 13 of this Regulation.

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Article 20

Responsibility of the controllers towards data subjects

Where a controller receives a data subject request that does not fall under its responsibility in accordance with Article 19, it shall forward that request promptly and at the latest within 3 calendar days from the receipt to the responsible controller.

Article 21

Limitation of data access, data processing and confidentiality

1. All information held in the CBAM registry shall be considered confidential.

   The authorised CBAM declarants and applicants may access personal data registered in the CBAM registry after their registration in the registry.

2. The operators may access their personal data registered in the CBAM registry after their registration in the registry. Authorised CBAM declarants may access personal data registered by operators in the CBAM registry or otherwise processed those data, where authorisation in that respect was granted by the operators.

3. The Commission and the competent authorities may access and otherwise process the personal data and other data from Customs Import Declarations for goods not listed in Annex I to Regulation (EU) 2023/956 in accordance with Articles 15, 19 and 27 of Regulation (EU) 2023/956.

   The Commission and the competent authorities may access and otherwise process the data from the EORI system, in accordance with Articles 15, 19 and 27 of Regulation (EU) 2023/956.

Article 22

System security

1. The Commission shall implement appropriate technical and organisational measures for the system security following consultations with competent authorities.

2. The competent authorities shall implement appropriate organisational measures for the system security.

3. The technical measures and organisational measures referred to in paragraphs 1 and 2 of this Article shall be designed to:

   (a) ensure the security, integrity, confidentiality, availability and continuity of the personal data processed;

   (b) protect against any unauthorised or unlawful processing, alteration, loss, use, disclosure of, or access to any personal data in their possession;

   (c) restrict disclosure or access to personal data to anyone other than the intended recipients in accordance with this Regulation and Regulation (EU) 2023/956.

4. The Commission and the competent authorities shall notify each other and provide assistance in case of critical security incidents activating the CBAM business continuity plan when such incidents imply a personal data breach in the meaning of Article 4(12) of Regulation (EU) 2016/679 and Article 3(16) of the Regulation (EU) 2018/1725.

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5. The Commission shall conduct regular assessments of the components of the CBAM registry and shall analyse the security and integrity of those components and the confidentiality of the data processed within those components.

Article 23

Data retention period

1. When processing personal data for the purposes listed in Article 18, the competent authorities and the Commission shall retain the data only for the time necessary to achieve the purpose, and for a maximum of 10 years from the registering of the personal data in the CBAM registry.

2. Notwithstanding paragraph 1, where an appeal has been lodged or where court proceedings have begun involving data stored in the CBAM registry, those data shall be retained until the appeal procedure or court proceedings are terminated and shall only be used for the purpose of the appeal procedure or court proceedings.

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Chapter IV

Final provisions

Article 24
Entry into force and application

1. This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.
2. It shall apply from 31 December 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President

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Bu belge, 5070 sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile imzalanmıştır.
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