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CBAM DESCRIPTION

What is the Carbon Border Adjustment Mechanism – CBAM ?

The [Carbon Border Adjustment Mechanism](#) (CBAM), introduced by the [EU Regulation 2023/956](#), is the first mechanism in the world aiming at decarbonizing the most energy-intensive sectors while minimizing the risk of carbon leakage, notably the delocalization of the production in third-countries applying less ambitious environmental standards. Thus, it seeks to avoid an increase of carbon emissions produced outside the territory of the European Union.

Sending an e-mail to the Belgian Competent Authority in Belgium:

[@ e-mail](#)

For more information and to register to the webinars organized by the European Commission, please regularly visit EC CBAM website:

[EU webinars](#)



This new mechanism will indirectly boost the enterprises to green their processes as much as possible, as well as incentivize the EU commercial partners in third countries to decarbonize the sectors covered by the CBAM. This Mechanism is compliant with the World Trade Organisation (WTO) rules and the international law of environment.

Which sectors are covered by CBAM?

The following represent a high risk of carbon leakage as they cover more than 45% of [EU emissions in ETS sectors](#).

Cement	Fertilisers
Iron and steel	Electricity
Aluminium	Hydrogen

In the medium and long-term, the application of the CBAM Regulation might be extended to other sectors.

How this Mechanism will function ?

From 2026, EU importers of CBAM goods shall register in the CBAM Registry where they can declare the amount of CO₂ emissions emitted to produce the imported goods. Every year the importer will surrender the equivalent amount of emissions produced in CBAM certificates. These certificates will be bought at the weekly average of the closing prices of EU ETS allowances on the auction platform.

If the importer can prove that a carbon price has been already paid during the production process, this amount might be deducted to avoid to impose twice the same measure.

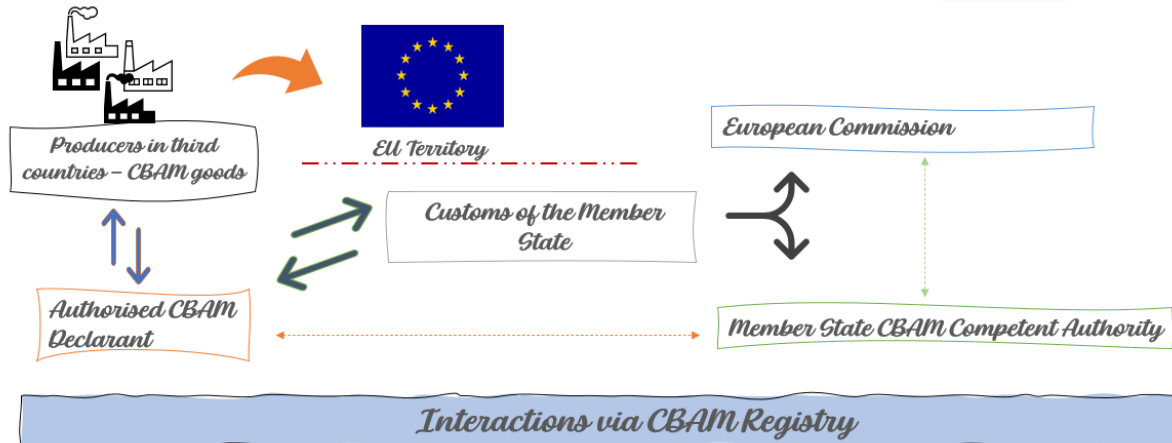
In parallel, the free allocation to ETS enterprises in the CBAM sectors will progressively phase out to ensure that importers are treated in an even-handed manner compared to EU producers.

The revenues obtained from this Mechanism will be used to further minimize the residual risks of carbon leakage under CBAM sectors, to facilitate and support transition, as well as to promote the decarbonization in accordance to the single Member State public aid rules.

Who are the main actors?

- **Authorized CBAM declarants** that yearly declare the verified emissions for the imported CBAM goods and the carbon price paid in third country(ies) during the production process.
- **Customs** that ensure the compliance of declarations and share the information to the European Commission
- **European Commission** that oversees the Customs and the 27 Competent Authorities, manages the CBAM Registry, publishes the price of CBAM certificates, considers the carbon price paid abroad, and checks the CBAM declarations
- The **Competent Authority** of each single EU Member State that grants, refuses or revokes the status of authorised CBAM declarant, sells the CBAM certification, provides the accreditation to the verifiers, applies penalties, and is in charge of any potential appeal.

General overview of the administration



For Belgium, the Competent Authority is the Federal Public Service Public Health, Food Chain Safety and Environment – DG Environment (Climate Change Service)

Contact in Belgium: info.cbam@health.fgov.be

How the CBAM will be implemented?

CBAM implementation has been designed in two steps to ensure that all actors involved have enough time to adapt.

Transitional period from 1st October 2023 to 31st December 2025: “pilot and learning period”



Transitional period
01.10.2023 –
31.12.2025

- Importers collect and report all the information on the CO₂ emissions emitted to produce the imported goods
 - The information on the emissions produced in the sectors covered by CBAM are collected to improve the methodology
 - Adoption of implementing regulation by the CBAM Committee
- Submission of quarterly reports by Authorised CBAM declarants
 - Adoption of implementing regulation by CBAM Committee
 - Pilot and learning phase

Definitive period from 1st January 2026: “full CBAM implementation”



Definitive period
from 01.01.2026

- Declaration for all imports in the EU, including their value in terms of emissions
 - Surrendering of an equivalent amount of CBAM certificates
 - Progressive phase out of the free allocation to ETS enterprises in CBAM sectors
 - Full implementation of CBAM Registry, managed by the European Commission
 - CBAM impact assessment on the risk of carbon leakage every two years
- Progressive phase out of free allocation in the CBAM sectors
 - Submission of yearly CBAM declaration
 - Purchase and surrendering on CBAM certificates

What shall be reported and monitored during the transitional period?

During the transitional period, there will be an obligation to report for the importers on one hand, and to control by the European Commission and the Competent Authority on the other hand. Art.35 defines the rules on this.

What will be monitored:

1. Define the installation’s boundaries, production processes and production routes
2. Select monitoring methods for all source streams / emission sources
3. Ensure further data needed for “attributed emissions” – quantify imports and exports of heating, cooling, electricity, waste gases, and their respective emission factors
4. Monitor relevant precursor materials: imported quantity per installation of origin, their specific embedded emissions, if applicable: carbon price already paid, consumption levels in production process
5. Determine activity level (amount of CBAM good produced) and specific embedded emissions per tonne
6. For complex goods, add embedded emissions of precursors. If the operator cannot adequately determine the embedded emissions, use preliminary default values.

FREQUENTLY ASKED QUESTIONS - FAQs

GENERAL QUESTIONS

➤ *Who is CBAM aimed at?*

The CBAM is not aimed at third countries, but at the embedded emissions of products imported into the European Union in the specific sectors, namely cement, steel and iron, aluminium, fertiliser, electricity and hydrogen.

These sectors have been selected with the aim of ensuring the environmental integrity and effectiveness of this Mechanism, as well as mitigating the risks associated with carbon leakage. In particular, the following criteria have been applied:

- The relevance of the sectors in terms of emissions;
- The exposure of the sectors to a significant risk of carbon leakage;
- The need to strike a balance between broad coverage in terms of CO₂ emissions and limiting complexity and administrative effort.

The list of sectors could potentially be extended over time to consider indirect emissions from all CBAM goods and these same criteria will be applied.

➤ *Why have you included hydrogen considering that the level of imports stands at low levels today?*

At present, hydrogen imports into the EU remain at a relatively low level. However, this is set to increase significantly over the coming years. The EU is committed to using more and more renewable hydrogen to accelerate the green transition. Demand for renewable hydrogen will increase for decarbonising the industry as a whole.

The same criteria considered for other sectors have been applied to hydrogen:

- CO₂ emissions intensity is relevant in terms of direct and indirect emissions. In addition, indirect emissions are expected to increase, given the growing interest in electrolytic hydrogen;
- In terms of the risk of carbon leakage, under the EU-ETS Directive, hydrogen production is included in the list of products at risk of carbon leakage;
- In terms of technical complexity and administrative effort, the introduction of hydrogen has been assessed as less complex than the inclusion of other sectors under consideration for an extension.

➤ *How will the CBAM work in practice ?*

The CBAM is intended to mirror the European Trading Scheme (ETS). In its definitive phase, the scheme will require importers to purchase CBAM certificates for their goods imported into the EU. The price of these certificates will be calculated on the basis of the weekly average price of ETS auctions in euros per tonne of CO₂ emitted.

Importers, individually or through an (authorised) declarant, shall comply with some requirements to get the authorisation by the Competent Authority to be registered in the CBAM Registry, which will

allow them to purchase and surrender CBAM certificates for imported goods (in the CBAM sectors) based on the direct and indirect emissions from the production of these goods.

The Competent Authorities of each single EU Member State will have the prerogative to authorise, refuse or revoke the status of 'authorised declarant' in the CBAM Registry, to communicate with importers on the basis of information received by the European Commission, and to impose penalties for breaches of the CBAM Regulation.

From the definitive phase, which will begin in 2026, importers will have to submit a CBAM declaration by 31 May, indicating the quantity of goods and embedded emissions of these goods imported into the EU the previous year. At the same time, they will have to surrender an equivalent quantity of CBAM certificates purchased in advance in the CBAM Registry.

The aim of this mechanism is to take into account all the actual embedded emissions in imported goods. In this way, companies that reduce their emissions by investing in green technologies will be rewarded with a reduced purchase of certificates, relocation of production outside the EU will be avoided and companies will benefit from a level playing field.

➤ *What is the link with the EU-ETS?*

CBAM is designed to mirror the EU Emissions Trading Scheme (EU-ETS). This proposal ensures that an equivalent carbon price will be paid by domestic and imported products and will therefore be non-discriminatory and compatible with World Trade Organisation (WTO) rules and the EU's other international obligations.

Under the revised EU ETS, free allowances in the sectors covered by CBAM will be phased out on a non-linear path over a 9-year period starting in 2026. In these sectors, CBAM will be introduced symmetrically to the phasing out of free allowances, providing an incentive for European and foreign industries to innovate and reduce their emissions.

In the transition phase, CBAM will apply the difference between the actual emissions of imported goods and the emissions covered by free ETS allowances used by the same goods produced in the EU. This will ensure equal treatment between imported and EU-produced goods.

➤ *CBAM and third countries?*

CBAM is a non-discriminatory measure, and is even geared towards trading partners and economic operators in third countries. It is therefore not a measure that can be likened to protectionism.

In fact, it will consider the actual emissions of individual producers in the production of CBAM goods imported into the EU. If a country implements effective climate measures, then this will result in a lower carbon content of imported products, and so the adjustment will be lower or not necessary at all.

The CBAM will not be applied in addition to the carbon price already applied in third countries if a carbon price is already paid there (through an ETS or carbon tax) without rebate on export. If importers can prove that a carbon price has already been applied in the country of production of the imported CBAM goods and that no export compensation or rebate has been applied, then the corresponding price can be deducted from the final amount to be paid. If the price paid is equivalent to the ETS carbon price, then the adjustment will be equal to zero.

In addition, the EU can enter into international agreements with third countries to simplify the way in which the carbon price is calculated.

If third countries apply the EU-ETS or another fully linked ETS, then they will be exempt from the CBAM.

➤ ***Are there any exceptions or exemptions?***

The CBAM Regulation provides for a carbon adjustment reduction if the importer can prove that a carbon price has been paid in the country of production of the imported goods.

Goods originating from a country applying the same EU-ETS system (e.g. EFTA states that are members of the EEA) or countries that have an agreement linking their ETS to the EU-ETS (e.g. Switzerland) will be exempt from the CBAM Regulation, as the full carbon price is already paid and is not subject to any other form of rebate. By ensuring that importers pay the same carbon price as local producers covered by the EU-ETS, CBAM ensures equal treatment and avoids the risk of carbon leakage.

➤ ***How this Mechanism will be implemented?***

To ensure legal certainty and stability for businesses and third countries, a monitoring and reporting system will already apply from 1 October 2023 to 31 December 2025, allowing the administrative structures to be put in place. This transition period will facilitate a careful, predictable and proportionate transition for EU and non-EU businesses and give trading partners, including developing countries, time to prepare. During this transitional phase, no CBAM financial charges will be levied. The only obligation for importers of CBAM goods will be to declare the embedded emissions released during the production of these goods. However, if importers fail to report, EU Member States may apply penalties in accordance with national and European rules.

The financial charges will be applied in the definitive phase from 1 January 2026. From that point onwards, CBAM will apply progressively to the products covered. In direct proportion, the free allocation under the EU-ETS for these sectors will be reduced. The latter will ensure that importers are treated fairly in relation to EU producers and that, at the same time, the effectiveness of EU-ETS 1 is preserved. Eventually, CBAM will replace the free allocation of allowances, as these two measures cannot coexist in the long term.

➤ ***Who can declare CBAM goods?***

The reporting declarant is the entity in charge of declaring the embedded emissions of imported goods. In principle, the reporting declarant is the importer, however in practice there are three options based on who lodges the declaration at the customs.

According to the Implementing Regulation 2023/1773, the “reporting declarant” can be:

- the importer who lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf;
- the person, holding an authorisation to lodge a customs declaration referred to in Article 182(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council (10), who declares the importation of goods;

- the indirect customs representative, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation (EU) 2023/956.

➤ ***What is planned for the transition phase?***

The transition phase will run from 1 October 2023 to 31 December 2025. During this period, importers of CBAM goods will have to report a series of data including the embedded emissions of their goods, without yet having to pay a financial adjustment, which will apply from 1 January 2026. This reporting obligation will apply to both direct and indirect emissions - the latter mainly referring to emissions produced by the electricity consumed during the production process of the goods.

Before the end of the transition period, the implementation of the CBAM will be fully reviewed to assess whether any changes are required at the operational level and whether there is any scope for applying the Mechanism to other goods and sectors.

➤ ***What is planned for the definitive phase ?***

The definitive phase will begin on 1 January 2026. Importers will have to submit an annual declaration containing all the information on:

- the quantities of goods imported the previous year;
- the embedded emissions;
- the verified emissions;
- the number of CBAM certificates to be surrendered;
- the carbon price, if any, paid in the country of production.

Importers will therefore pay for the adjustment by surrendering CBAM certificates. If the certificates are not surrendered by the deadline, the competent authority in the Member State may apply penalties.

➤ ***What is the difference between CBAM reports and the CBAM annual declaration?***

<i>Transition phase</i> <i>01 October 2023 – 31 December 2025</i>	<i>Definitive phase</i> <i>From 01 January 2026 onwards</i>
➤ Submission of quarterly CBAM reports	➤ Submission of a CBAM annual declaration
➤ Contents of CBAM Report: <ul style="list-style-type: none"> • Total quantity of goods imported during the previous quarter; • Quantity of total direct and indirect embedded emissions from these imported goods; • The carbon price paid in the country of origin of the embedded emissions. 	➤ Contents of CBAM Declaration: <ul style="list-style-type: none"> • Total quantity of goods imported during the previous year; • Total quantity of embedded emissions from these imported goods; • Documentation that emissions have been verified by an accredited verifier

<i>Transition phase</i> 01 October 2023 – 31 December 2025	<i>Definitive phase</i> From 01 January 2026 onwards
	<ul style="list-style-type: none"> • Total number of CBAM certificates to be surrendered • The carbon price paid in the country of origin of the embedded emissions

➤ **What are the penalties?**

- **Transition phase :** Member States may apply penalties if an importer refuses to report its emissions (reporting is a quarterly obligation), or if the information reported is incomplete or incorrect. The amount of the fine for each tonne of embedded emissions not reported varies between EUR 10 and EUR 50 (increasing in line with the European consumer price index). The exact amount will be determined according to the following factors:
 - The extent of the unreported information
 - The unreported quantities of imported goods and their unreported emissions
 - The willingness of the registrant to comply with the request for information or to correct the CBAM report
 - The intentional or negligent behaviour of the registrant
 - The registrant's past behaviour in relation to compliance with reporting obligations
 - The level of cooperation of the declarant in putting an end to the infringement
 - Whether the registrant has voluntarily taken steps to ensure that a similar infringement cannot be committed in the future.

Higher penalties will be applied if the delay in submitting the report exceeds six months.

- **Definitive phase :** In accordance with Article 26 (1) of the CBAM Regulation, the penalty applied to uncompensated indirect emissions, applicable to the year of import of CBAM goods, is EUR 100 per tonne (2013 prices). The fine is increased in line with the European consumer price index. In addition, this penalty is not suspensive, i.e. the importer shall still surrender any CBAM certificates that have not yet been surrendered.

If goods covered by the CBAM Regulation are imported by a person other than an authorised declarant, the Competent Authority of the Member State may impose a penalty three to five times higher than the above-mentioned penalty.

➤ **How to handle indirect emissions?**

Indirect emissions, such as emissions derived from electricity consumed during the production process of goods, are included in the CBAM Regulation as set out in Annex IV.

During the transition phase, importers will be required to report direct and indirect emissions for imported goods covered by CBAM. The reporting obligation applies for the importer also when raw materials that will be transformed on the EU (inward processing) from the date of release for free circulation.

This data collection will serve as the basis for establishing the methodology to be applied for indirect emissions during the definitive phase. At the end of the transition phase, following a process of review and consultation with stakeholders, the EU may consider extending CBAM to indirect emissions from a wider range of goods.

GENERAL QUESTIONS ON THE TRANSITIONAL PHASE

➤ *How to know whether your enterprise is an importer of CBAM goods*

It can be figured out by comparing the CN codes of imported goods with the list included in Annex 1 of the CBAM Regulation. If your goods are not listed in there, then your enterprise is not subject to the CBAM Regulation.

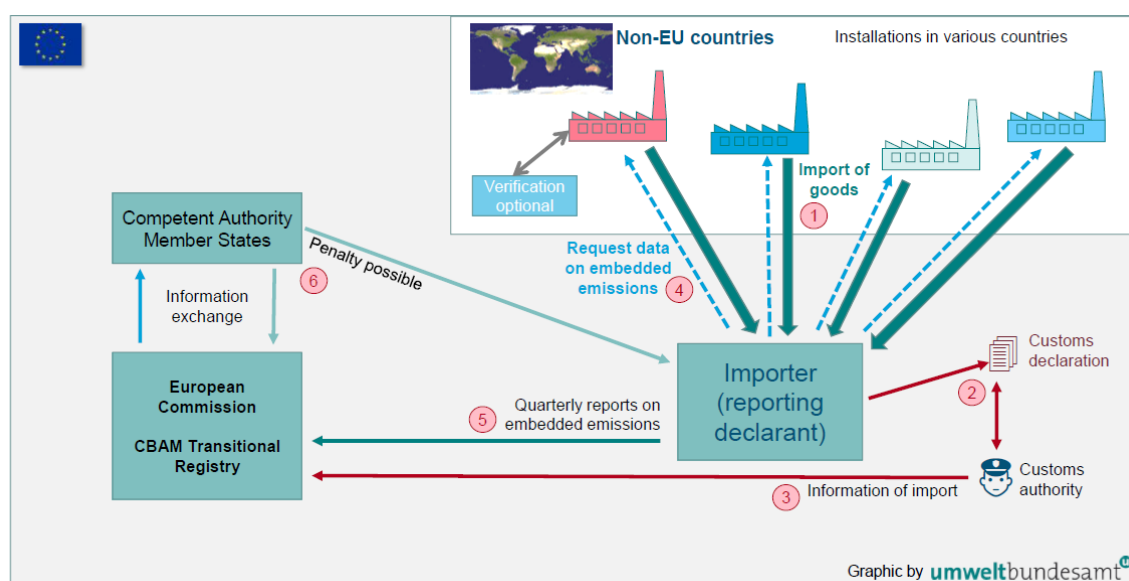
Please check the [Guidance document on CBAM installations for importers of goods into the EU](#) – Section 5.2 and sub-sections 5.3 – 5.7

➤ *Inward processing*

CBAM goods that are imported in the EU in the framework of inward processing and are then released for free circulation are also covered by the CBAM Regulation during the transitional phase.

For more details, please see article 6 of the [Implementing Regulation 2023/1773](#).

• **CBAM governance system – main actors during the transitional phase**



1. The reporting declarant imports CBAM goods from different installations, even from different third countries.
2. For each import, the importer lodges the usual customs declaration. The customs authority of the relevant EU Member State checks and clears the import, as usual.
3. The customs authority (or the IT system used) informs the European Commission (via the CBAM Transitional Registry) of this import. This information can then be used to check the completeness and accuracy of quarterly CBAM reports.
4. The reporting declarant requests the relevant data on specific embedded emissions of the imported CBAM goods from the operators (in practice, this may involve intermediary traders,

who would have to forward the request to the operator of the installation which produced the CBAM goods). The latter reply by sending the requested data, if possible using the template provided for this purpose by the Commission. The data may be voluntarily verified by a third-party verifier.

5. The reporting declarant is then able to submit the quarterly CBAM report to the CBAM Transitional Registry.
6. An information exchange between the Commission and the competent authorities in the EU Member States takes place. The Commission informs (based on the customs data), which reporting declarants are expected to submit CBAM reports.

➤ ***What are the steps to follow by the reporting declarant to fill the report [information to request to production installation operators]***

STEP 1: Defining CBAM imported goods and understand how the installation operators map each aggregated goods category

STEP 2: identifying parameters to request to the installation operator and to report on:

- Direct emissions of the installation:
 - The “calculation-based” approach, which uses the quantities of all fuels and relevant materials consumed, and the emission factors;
 - The “measurement-based” approach, which involves measuring the concentration of the greenhouse gases as well as the flow of the flue gas for each emission source.

During the period from 1 October 2023 to 31 July 2024, the installation operators can apply different monitoring methodologies as per their jurisdiction, as far as they ensure a similar emission coverage and accuracy.

- Indirect emissions, namely electricity used during the production of CBAM goods by the installation
- Precursors (optional)
- Additional parameters that the EU importer has to provide (section 2 – Annex IV of the Implementing Regulation 2023/1773)

STEP 3: verifying whether a carbon price is due or paid in the country of production

STEP 4: identifying the reporting period used by the installation operators. By default, the European calendar year applies

STEP 5: Communication of embedded emissions from the installation operator to the EU importer, preferably using the [EC CBAM Communication template for installations](#).

➤ ***Who should submit the CBAM reports during the transitional phase?***

For each quarter from 1 October 2023 until 31 December 2025 the reporting declarant shall submit the CBAM reports to the CBAM Transitional Registry no later than one month after the end of that quarter.

In the CBAM Transitional Registry the reporting declarant shall provide information and indicate, whether (art.8 of the Implementing Regulation 2023/1773):

1. The CBAM report is submitted by an importer in its own name and on its own behalf;

2. The CBAM report is submitted by an indirect customs representative on behalf of an importer.

Where an indirect customs representative (option 2) does not agree to carry out reporting obligations of the importer under this Regulation, the indirect customs representative shall notify the importer of the obligation to comply with [Regulation 2023/1773](#). The notification shall include the information referred to in Article 33(1) of [Regulation \(EU\) 2023/956](#).

➤ **What reporting declarants shall declare**

- Embedded emissions for CBAM imported goods during the quarter, detailing direct and indirect emissions as well as carbon price paid abroad;
- The total quantity of each type of goods, expressed in megawatt hours (MWh) for electricity and in tonnes for other goods, specified per installation producing the goods in the country of origin;
- The actual total embedded emissions, expressed in tonnes of CO₂e emissions per MWh of electricity or for other goods in tonnes of CO₂e emissions per tonne of each type of goods;
- The total indirect emissions, including amount of electricity consumed and the applicable emissions factor;
- The carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account relevant rebates or other forms of compensation.

➤ **Reporting period for CBAM reports**

Reporting period (from – to)	Deadline submission
01 October 2023 – 31 December 2023	31 January 2024
01 January – 31 March 2024	30 April 2024
01 April – 30 June 2024	31 July 2024
01 July – 30 September 2024	31 October 2024
01 October 2023 – 31 December 2024	31 January 2025
01 January – 31 March 2025	30 April 2025
01 April – 30 June 2025	31 July 2025
01 July – 30 September 2025	31 October 2025
01 October 2023 – 31 December 2025	31 January 2026

CBAM reports can be amended up to two months after their submission. Exceptionally, the reports due in January and April 2024 can be modified until 31 July 2024.

➤ **What are the steps to be followed by the installation operator to provide correct information to the EU importers?**

STEP 1: Defining the installation boundaries, production processes and routes. For production process is meant the system boundaries needed to allocate the emissions to specific goods produced (i.e. sub-installation under EU-ETS).

For more information, please see section 5.2 of the [Guidance Document on CBAM installations for installation operators outside the EU](#).

STEP 2: Defining the period to report in the reports to be used.

STEP 3: Identifying all parameters that need to be monitor regularly:

- Direct emissions of the installation
- Direct emissions linked to the heat flows
- Indirect emissions linked to the electricity needed for the production processes
- Precursors
- Based on the produced good categories, CBAM importer might provide additional parameters.

STEP 4: Choice of the methodology used for the monitoring of each identified parameter:

- Quantity of used fuels and materials
- Calculation factor
- Identification of the tools to regularly measure the emissions, heat flows and electricity
- Identification of estimation methods, or eventually default values if no other methodology can be applied.

STEP 5: if a carbon price has been already paid for the production of these CBAM goods, all the information and documentation shall be provided to the EU importers.

For more details, please see the [Guidance Document on CBAM installations for installation operators outside the EU](#).

➤ **Summary for the reporting declarants and installation operators during the transitional phase**

TRANSITIONAL PHASE		
	Reporting Declarant(s)	Production installation operator(s)
Duration	1 October 2023 – 31 December 2025	
MRV rules	Implementing Regulation pursuant to Article 35(7) of the CBAM Regulation.	
Reporting of indirect emissions	Required for all CBAM goods.	
Default values for reporting of embedded emissions	Global values (except electricity). May be used for precursors of complex goods contributing up to 20% of the total for the complex good.	

TRANSITIONAL PHASE		
	Reporting Declarant(s)	Production installation operator(s)
	Must be used for imports of electricity and for indirect emissions, unless certain criteria are met.	
Flexibility regarding MRV rules	The use of rules from other (non-EU) carbon pricing or reporting schemes are allowed for operators of installations until the end of 2024, if they cover the same emissions and provide similar accuracy. Importers may use other (estimation) methods until 31 July 2024.	
Frequency of reporting	Quarterly (importers).	
Verification of reported data	Not required. Operators and importers should aim to report as accurately and completely as possible. If verification has been undertaken this should be noted in the submission.	
Surrender of CBAM certificates	Not required.	

PRACTICAL QUESTIONS

Who can I contact in Belgium for further questions?

You can contact the Competent Authority at the FPS Public Health, Food Chain Safety and Environment by e-mail: info.cbam@health.fgov.be

Who can I contact in a third country for further questions?

You can contact the [European Union Delegation](#) to the third country you are interested in.

How to access to the CBAM Transitional Registry?

The access to the CBAM Transitional Registry is granted via the [EU Trader Portal](#). To access it, you shall first have the "TAXUD" role, that can be requested on [My eGov role management](#).

If you already have this role, you do not need to do anything else and access to the CBAM Transitional Registry will be granted automatically. However, if you do not have yet the "TAXUD" role, please follow the steps indicated in below.

Summary of the steps to follow to connect to the platform for submitting your CBAM reports:

1. Social security registration

Companies shall first have secure access to the [social security portal](#).

2. Assigning a TAXUD role

To be recognised as a Trader Portal user, you shall have the "TAXUD" role. This is done via the [Mv eGov roles management](#) application.

Link to the website of the [General Administration of Customs and Excise](#)

Legal basis and documentation

- [Regulation 2023/956](#)
- [Implementing regulation 2023/1773](#)
- [Documentation on CBAM - European Commission](#)