

## ANSWERS FROM THE Q&A OF CBAM INFO SESSION OF 8 JANUARY 2024

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### 1. If EU CBAM goods are exported and stored outside the EU (i.e. UK) and after some time they are returned to the EU, would those CBAM goods be subject to CBAM obligations?

When the CBAM goods are returned are considered as imported into the EU, and therefore they are subject to the CBAM obligations. It would be needed to prove their origin being EU by indicating its country of origin. Their embedded emissions generated in the EU should be reported, as well as the carbon price due if produced in an EU ETS installation.

This information can be included under the section 'carbon price' in the CBAM Transitional Registry and related supporting documents can be uploaded under the 'Supplementary section'.

### 2. Use of default values for up to 20% of the total emissions for complex goods

As mentioned in the [guidance document on CBAM implementation for importers of goods into the EU](#), from the report on Q3 2024 it will be possible to use default values with some quantitatively limitations: for complex goods, up to 20% of the total embedded emissions may be determined using estimations. Using default values provided by the Commission would qualify as 'estimation'.

For reporting declarants, the default values can also serve as a tool for checking the plausibility of the embedded emissions data provided by the operators, as the default values are determined as global average values based on publicly available sources. If the values reported by the operator are substantially different from the default values, then it is recommended to check with the operator that there is no error in the data or calculation of the embedded emissions.

The screenshot shows the 'Emissions' tab of a reporting interface. It includes the following sections and fields:

- Goods measure (produced):** Net mass (1000), Type of measurement unit (Kg).
- Direct embedded emissions:** A tooltip indicates a default value of 2.73 t CO2/unit of product. Fields include: Type of determination (Other methods including default values), Type of applicable reporting methodology (Commission rules), Applicable reporting methodology, Specific direct embedded emissions (highlighted), and Type of measurement unit (Tonnes).
- Indirect embedded emissions:** Fields include: Type of determination, Source of emission factor, Source of electricity, Other source indication, Electricity consumed (MWh/unit), Emission factor (t CO2/MWh), Specific indirect embedded emissions (t CO2/unit), and Type of measurement unit (Tonnes).
- Installation emissions:** Fields include: Installation total emissions (t CO2), Installation direct emissions (t CO2), Installation indirect emissions (t CO2), and Type of measurement unit for emissions (Tonnes).

The figure included under specific direct embedded emissions would be the result of the following calculations:

- $(P * X * \text{actual emission data}) + ((1 - P) * X * 2.73)$

X total tons of goods

P = percentage where embedded emissions have been calculated

[1-P] = remaining percentage (max 20%) where embedded emissions have been estimated

2.73 t CO2 = default value for the CN code 7609 00 00

As the possibility to use up to 20% of the total embedded emissions for complex goods will apply from 1 July 2024, we do not exclude that there might be some new features in the Registry to mirror this scenario more easily.

### 3. Would it be possible to automatise the re-use the information already inputted in the CBAM Transitional Registry for next reporting periods?

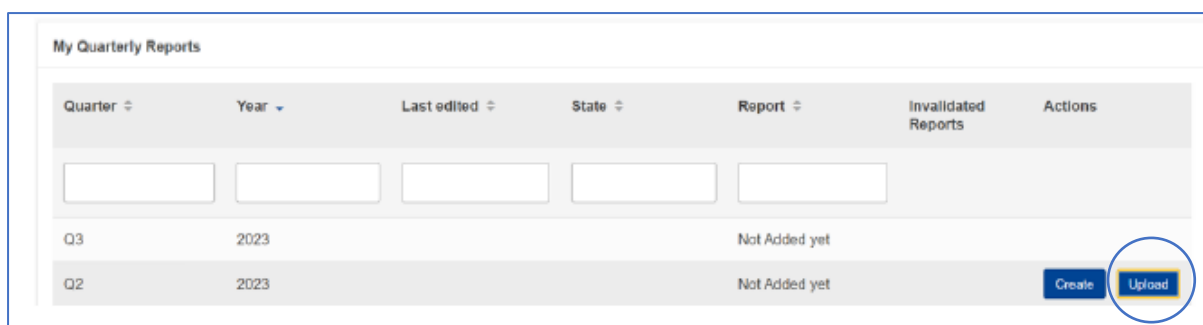
The functionalities available in the CBAM Transitional Registry and related to the CBAM report will be constantly improved also to allow to re-use any data already submitted in previous reports and still applicable to the current report in a more automatized way. This is already possible for the installations, as their data can be saved and re-used for the following reporting periods.

Additional improvements of the IT system will be carried out by the IT Team of the European Commission.

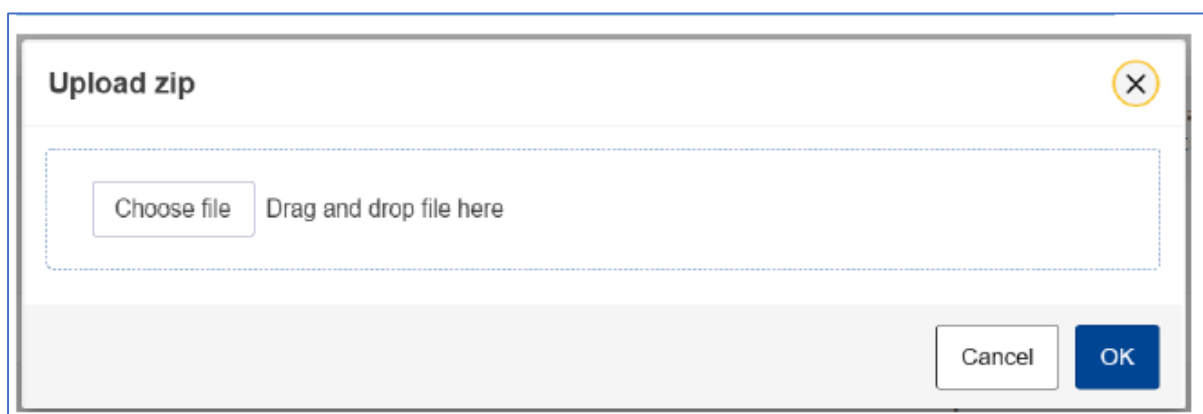
### 4. How to upload of XML files in the CBAM Transitional Registry

Instead of using the user interface to fill in the report fields, an XML can be uploaded (in ZIP format containing all relevant attachments). The XML should be structured according to the XSD format listed in Annex 5.1 CBAM Report (XSD). A sample ZIP file is also included in 5.2 Sample ZIP file. The report structure is also provided in excel format along with the code lists in 5.3 Report structure version 17.00.

Under the section 'My quarterly report', it is possible either to 'create' a report or 'upload' the XML file. The "Upload" button is visible only for quarterly reports that their associated reporting period deadline has not expired.



In the upload ZIP dialog, you can choose the file to be uploaded or you can directly drag and drop the file.



Once a report is uploaded it is not considered submitted. Any validation errors shall be first addressed.

For more details, please check the Transitional CBAM Registry user manual for Declarants, recently updated on the [EC/CBAM page](#).

## **5. Inward processing**

In the case of reporting of CBAM goods under the inward processing, the detailed information to be provided are shown below:

- If the good was not modified during the inward processing, the quantities of the CBAM good released and the embedded emissions of those quantities are to be reported; the values are the same as for the good placed under inward processing. The report shall also include the country of origin and the installations where the goods were produced, if those are known;
- If the good was modified, and the product of the inward processing no longer qualifies as a CBAM good, then the quantities of the original good and embedded emissions of those original quantities are still to be reported. The report shall also include the country of origin and the installations where the goods were produced, if those are known;
- If the good was modified, and the product of the inward processing is a CBAM good, then the quantities and the embedded emissions of the good released to the market are to be reported. If the inward processing takes place in an EU ETS installation, the carbon price due is also to be reported. The report shall also include the country of origin and the installations where the goods were produced, if those are known;
- Where the origin of the good used for inward processing cannot be defined, the embedded emissions shall be calculated on the basis of the weighted average embedded emissions of the totality of the goods placed under the inward processing procedure for the same aggregated good category.

In terms of quantity, the reporting declarant will only report the net mass of the CBAM goods released for free circulation and it will not be necessary to specify whether those goods represent the whole or partial quantity of goods placed under the inward processing. In case more details are needed, the Customs authority and European Commission will have access to those data. Alternatively, the NCA will take contact with the reporting declarant to request further clarifications.

1. Requested procedure: 40 | Area of import: EU

Area of import

Area of import

EU - EU by means of Customs import declar... v

Procedure

Requested procedure \*

40 - Simultaneous release for free circulation ... v

Previous procedure

51 - Placing goods under Inward processing ... v

Inward processing information

Add new

1.

Member State of inward processing authorisation \*

BE - Belgium v

Inward processing waiver for Bill of discharge

Authorisation \*

512

Globalisation time start \*

dd/mm/yyyy

Globalisation time end \*

dd/mm/yyyy

Deadline for submission of Bill of discharge \*

dd/mm/yyyy

Goods measure (per procedure)

Add new

Inward processing

Net mass \*

1000

Type of measurement unit \*

Kg v

Special references for goods

Additional information

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