



# The Carbon Border Adjustment Mechanism

*A new, green way of pricing carbon in imports to the EU*

**How to report on CBAM?**  
SPF-FOD / January 8<sup>th</sup>, 2024

European Commission / DG TAXUD / C2 Unit

# The Carbon Border Adjustment Mechanism

- 1 State of play on CBAM implementation
- 2 The Transitional Period (2023-2025)

# The Carbon Border Adjustment Mechanism

**1**

**State of play on CBAM implementation**

# Gradual implementation of CBAM

**Transitional period**  
1 October 2023 – 31 December 2025

**Post-transitional period**  
January 2026 onwards

2023

2024

2025

2026

## Monitoring and reporting

- CBAM Regulation of 10 May 2023
- Implementing Regulation of 17 August 2023

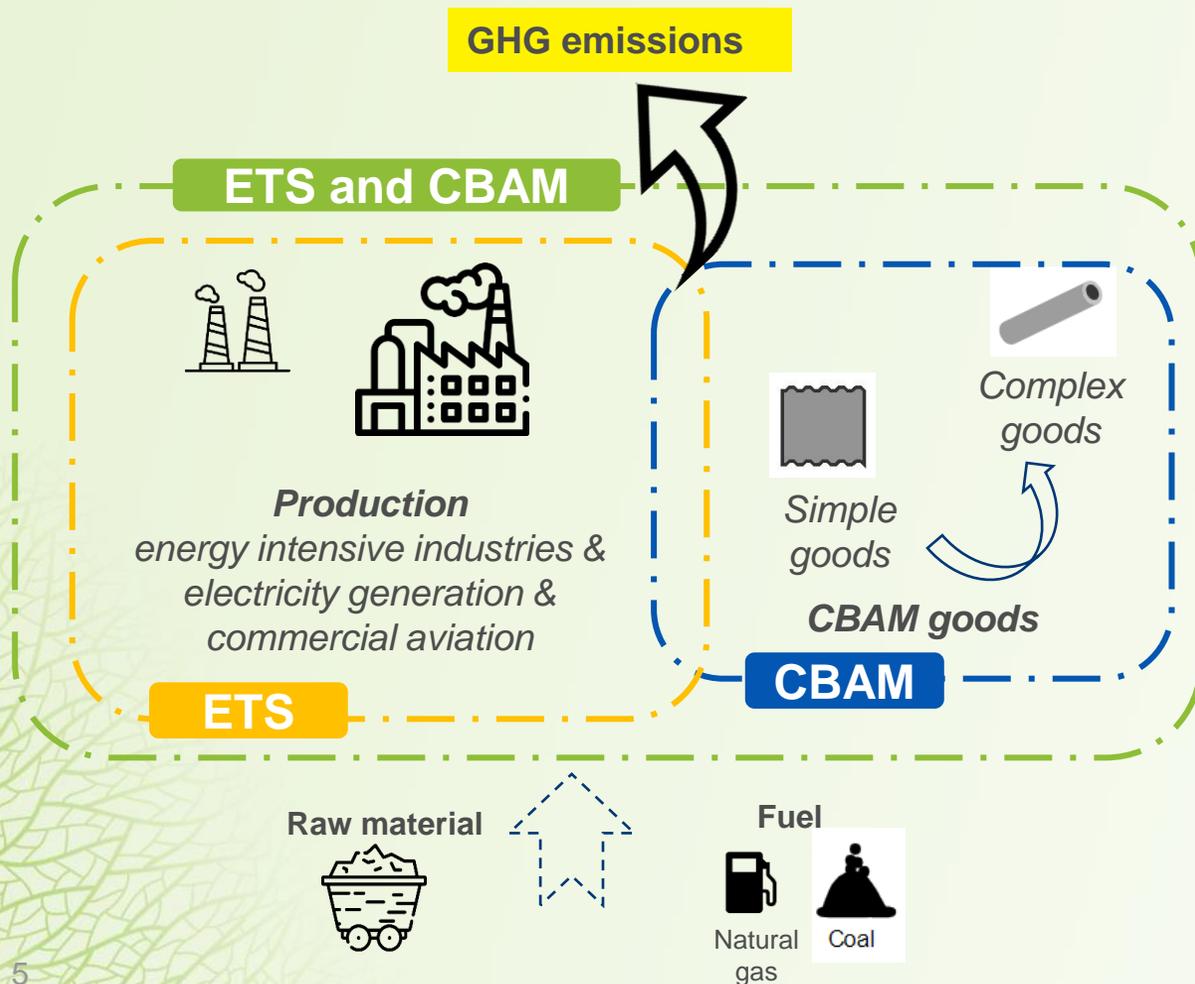
## Review

- Assessment of scope extension post 2026
- Impact on LDCs
- Progress in international climate discussions

## Gradual phase-in of CBAM

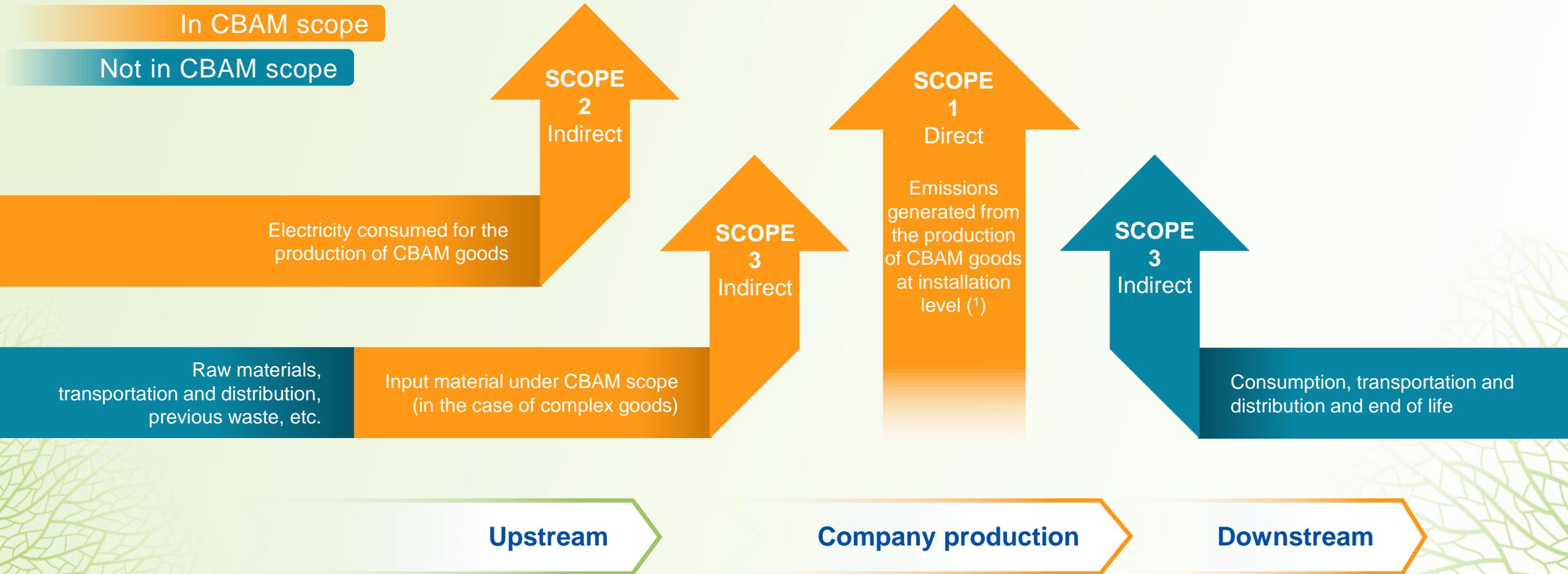
- Financial adjustment
- Verification of emissions

# Basic concept of determining embedded emissions



- Step 1: Split installation into production processes**
- Step 2: Identify relevant parameters and methods, then carry out monitoring**
- Step 3: Attribute emissions to production processes**
- Step 4: Add emissions of relevant precursors**
- Step 5: Determine the specific embedded emissions**

# Scope of emissions during the transitional period



(1) Direct emissions include emissions from the production of heating and cooling, even if that production takes place outside the installation.

# Guidance and support by the Commission

## Training

- E-learning (General and sector-specific)
- Webinars (General and sector-specific)

## Guidance

- Tailored guidance documents for:
- Producers in third countries
  - Reporting declarants

## Template

Excel-based template to facilitate data collection and information exchange

## Dedicated information portal

Dedicated Commission website with all information (see next slide)

## IT reporting interface

- The CBAM Transitional Registry
- Detailed guidance for users

# Where to find further information on CBAM

Visit the CBAM webpage regularly – our one-stop shop

[https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism\\_en](https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en)

- Link to the CBAM Transitional Registry
- 2 guidance documents and communication template
- Provisional list of NCAs
- Registration to dedicated webinars
- Links to recordings of webinars through the [Customs and Tax EU Learning portal](#)
- Link to our E-learning materials through the [Customs and Tax EU Learning portal](#)
- Q&A and factsheet

# Steps to comply with the reporting obligations

**Step 1:** Define the scope of goods concerned

**Step 2:** Determine the monitoring period to use

**Step 3:** Identify all the parameters you need to report

**Step 4:** Collect data on carbon price due in jurisdiction if any

# The Carbon Border Adjustment Mechanism

## **2** The Transitional Period (2023-2025)

# Objectives of the CBAM transitional period

■ **The transitional period is a **learning phase** for all:**

- Understanding respective roles and tasks
- Collection of information
- Facilitate smooth roll-out of the mechanism after the transitional period

■ The information collected will allow the European Commission to **further specify and finalise the methodology and find synergies** with existing monitoring schemes

■ The information collected will feed into **the review by 2025** and provide further clarity of the functioning

■ **Reporting flexibilities** reflect this and aim to introduce openness and balancing a smooth introduction with information needs

# Reporting declarants (1/2)

## Rules for Representatives



No representation by others -  
Own import



**Direct** customs representative  
(Status: Customs Declarant)



**Indirect** customs representative  
(Status: Importer)

Importer is the  
reporting declarant

Importer  
or indirect customs  
representative may be  
the reporting declarant

**Subject to**  
**reporting**  
**obligations**



**Importer**

# Reporting declarants (2/2)

## Who is responsible for the CBAM reporting obligation?

	Importer	Indirect customs representative
Importer is based in the EU	<p>Possible.</p> <p>Importer is responsible for CBAM reporting even if they hire a direct customs representative.</p>	<p>Possible.</p> <p>Either importer is responsible for CBAM reporting, or indirect customs representative agrees to take on the CBAM responsibility.</p>
Importer is not based in the EU	<p><i>Not possible</i></p>	<p>The importer <i>must</i> appoint an indirect customs representative.</p> <p>The latter takes on the reporting responsibility.</p>

*The EORI number of the reporting declarant will be reflected in the customs declaration*

# Reporting deadlines during the transitional period

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

*\*After the modification deadline, reporting declarants may request reopening of the file before the NCA for eventual corrections.*

# CBAM reports during the transitional period

**1 October 2023 – 31 December 2025**

## **CBAM report shall contain:**

- Total quantity of goods imported during the preceding quarter
- Total embedded direct and indirect emissions
- The carbon price due in the country of origin for the embedded emissions

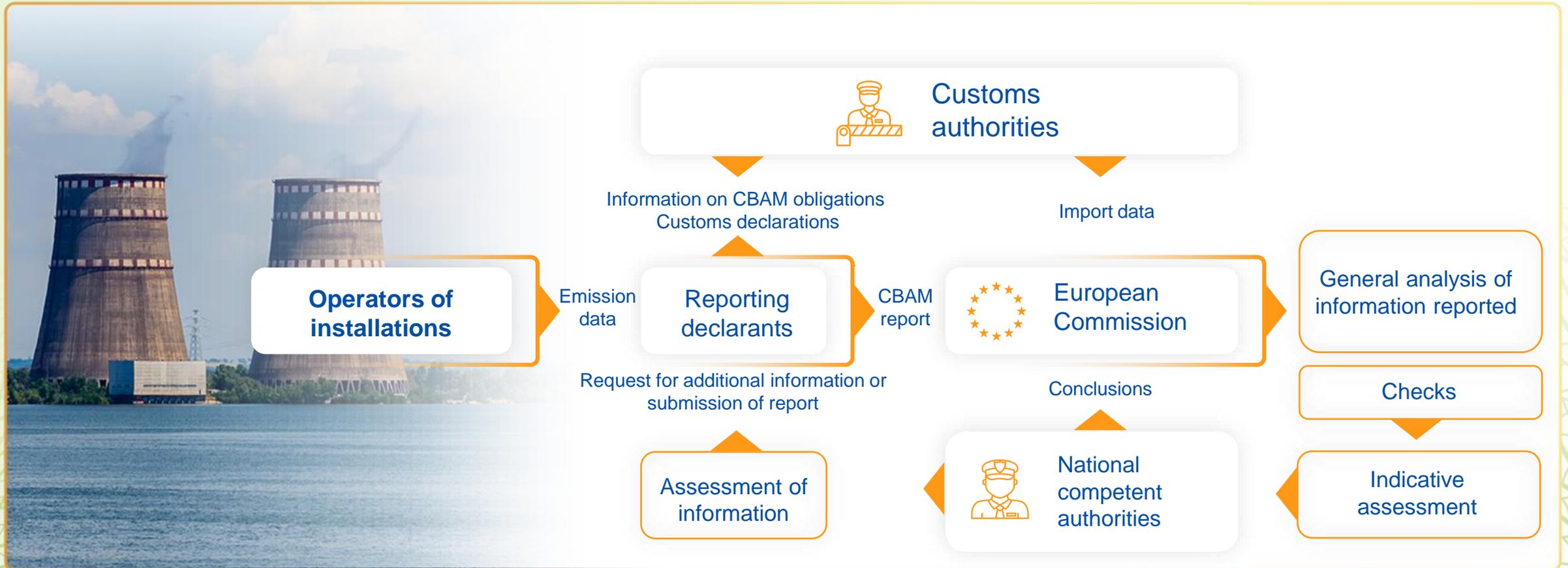
**Report to be submitted quarterly**

**No verification of emissions by  
EU-accredited verifier**

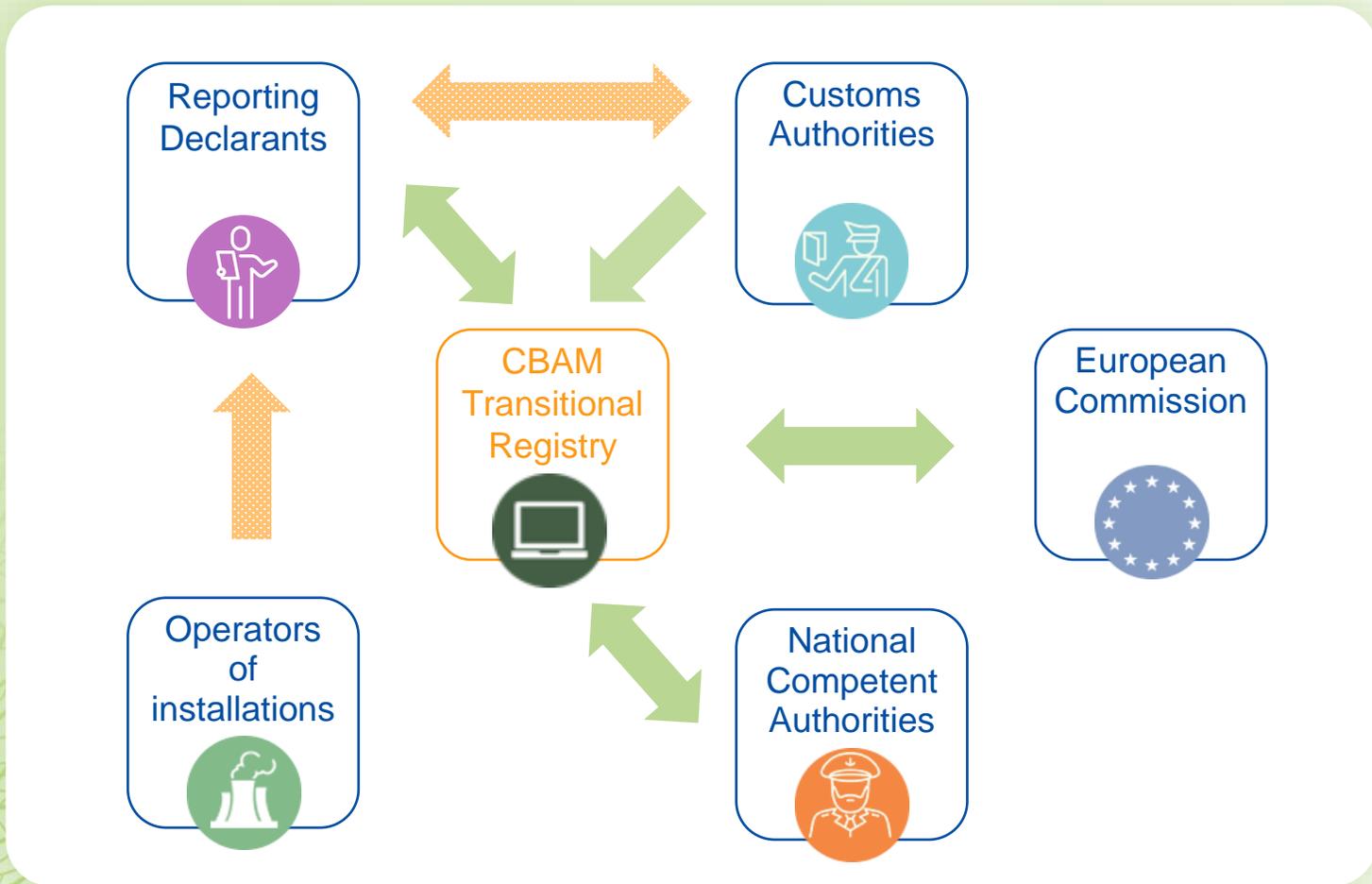


**No CBAM certificates**

# The actors in CBAM

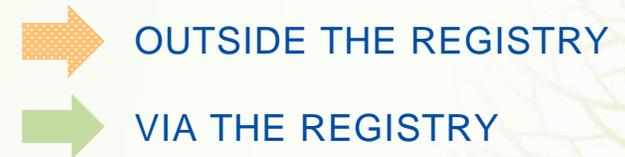


# The CBAM Transitional Registry (1/2)



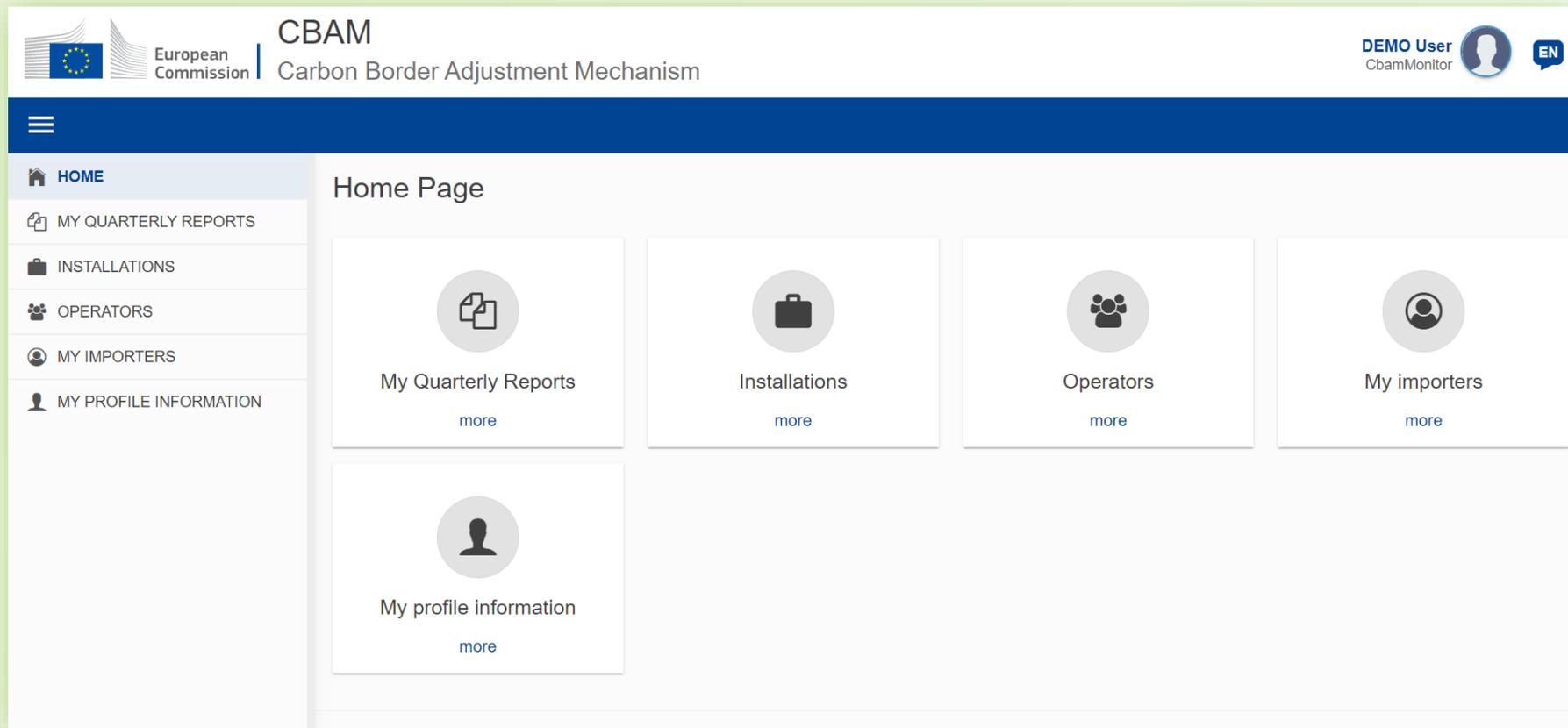
## Key highlights

- Single platform to create synergies
- Tool to perform CBAM-related tasks
- Secured platform to ensure confidentiality of information
- Customs authorities transmit data on imported goods to the Commission via the Transitional Registry. They inform reporting declarants of their obligations outside of the Registry.



# The CBAM Transitional Registry (2/2)

<https://cbam.ec.europa.eu/declarant>



The screenshot displays the user interface of the CBAM Transitional Registry. At the top left, the European Commission logo is visible. The main header area contains the text "CBAM Carbon Border Adjustment Mechanism". On the top right, the user is identified as "DEMO User" with the role "CbamMonitor", accompanied by a profile icon and a language selector set to "EN". A dark blue navigation bar with a hamburger menu icon is positioned below the header. The left sidebar lists the following menu items: HOME, MY QUARTERLY REPORTS, INSTALLATIONS, OPERATORS, MY IMPORTERS, and MY PROFILE INFORMATION. The main content area, titled "Home Page", features five interactive cards: "My Quarterly Reports", "Installations", "Operators", "My importers", and "My profile information". Each card includes a representative icon, the card title, and a "more" link.

# The Carbon Border Adjustment Mechanism

**Thank you for your attention!**

**If you have any questions, please contact us:**

**[TAXUD-CBAM@ec.europa.eu](mailto:TAXUD-CBAM@ec.europa.eu)**