European Commission

CBAM: CHECKLIST FOR EU IMPORTERS

This checklist will help importers of goods covered under the CBAM make sure they are aware of and in compliance with the new rules. The steps below can also be taken by the customs representative or declarant, on behalf of the importer.

5 steps you need to take:

1

CHECK if goods you import are listed in Annex I to the CBAM Regulation and **GET IN TOUCH** with the National CBAM Competent Authority (NCA) in the country where you are established.

2

REGISTER through your NCA for the CBAM transitional registry where you or your representative will upload quarterly reports on emissions embedded in imported goods.

3

ENSURE your trading partners outside the EU are aware of the detailed guidance provided by the European Commission on the goods in scope and how to calculate embedded emissions.

4

FOLLOW the general and sector-specific training material and modules made available by the European Commission to make sure you know what to expect from the new reporting rules & tools.

5

SUBMIT your first quarterly CBAM report by 31 January 2024 covering your imports in the fourth quarter of 2023 and **STAY TUNED** to our dedicated website for the latest developments as we prepare for the definitive phase in 2026.

All information, guidance and training material can be found on our regularly updated website.

Visit: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en

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