



22 December 2023

Dear Sir / Madam,

Carbon Border Adjustment Mechanism (CBAM) – CBAM#2

Further to our communication with you on 22 September this year with regard to the EU's [Regulation establishing a carbon border adjustment mechanism](#), or CBAM, we would like to remind you that the CBAM Transitional Period commenced on 1 October 2023 and consequently, importers of CBAM goods are obliged to register on the CBAM Transitional Registry and prepare to file quarterly reports of CBAM imports from January 2024.

According to Revenue records, you are an importer of CBAM goods¹, i.e. carbon-intensive goods (iron, steel, aluminium, cement, fertilisers, hydrogen, or electricity) that are produced outside the EU, and these will be subject to a carbon charge on import under CBAM, after the transitional period.

CBAM Reporting Requirements

The CBAM Transitional Period commenced on **1 October 2023** and runs until **31 December 2025**. This is a 'learning by doing' period and you are required to file quarterly reports to the Commission providing details of CBAM goods imported. The first CBAM report is due by end January 2024 and relates to CBAM imports from 1 October 2023 to 31 December 2023.

Templates for reporting and guidance are provided by the European Commission at https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en#transitional-cbam-registry. The reports must be uploaded into the [Transitional Registry](#).

¹ Check which CN codes are included in Annex 1 to the [CBAM Regulation](#) or use [TARIC](#).

Actions

1. Registration: Please ensure that you complete the registration process here on the [CBAM Transitional Registry](#). (See Note 1 below on who should register).

All queries on registration should be addressed to importpolicy@revenue.ie

2. While it won't be possible to file your first CBAM report until after 1 January 2024, you should start to gather the necessary data for your first quarterly report now. Guidance on how to complete the template is provided in the [Transitional CBAM Registry user manual for Declarants](#). The CBAM report must contain the total quantity of goods imported in the preceding quarter, the total embedded direct and indirect emissions, and the carbon price due in the country of origin for the embedded emissions. Please ensure that your trading partners outside the EU are aware of the [guidance](#) provided by the European Commission on the goods in scope and how to calculate embedded emissions. There is a webinar and guidance provided for each of the CBAM sectors. During the transitional period, no verification of emissions by an EU-accredited verifier is required, nor is there a requirement to purchase CBAM certificates.
3. Submit the first quarterly report by 31/01/2024. The table below (from the EU Commission webinars) presents the submission dates for the transitional period. It also presents the dates by which modification of the submitted reports is allowed.

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 national competent authority for eventual corrections.

The European Commission has prepared a [checklist](#) for EU importers of CBAM goods, which may assist in guiding you through these steps.

Further Information

You can access all of the necessary information on CBAM on the [EU Commission's CBAM Website pages](#). This information will be updated on an ongoing basis.

If you have a query that is not answered by the website material, please contact:

- the CBAM National Competent Authority (Environmental Protection Agency) at cbam@epa.ie (for general implementation queries) or
- the CBAM Customs Authority at importpolicy@revenue.ie (for Customs-related queries including access to the Transitional Registry).

Yours sincerely,

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Note 1: Who needs to register on the Transitional Registry as the “reporting declarant”?

The “**reporting declarant**” is the entity which is responsible for the reporting of embedded emissions of imported goods. In principle, the reporting declarant is the “**Importer**”. However, in practice there are different options depending on the person lodging the customs declaration.

In line with the options provided under the [Union Customs Code \(UCC\)](#), the reporting declarant can be either:

- 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 the UCC, who declares the importation of goods; or
- The **indirect customs representative**, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of the UCC, 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 the CBAM Regulation.