



23 January 2024

Dear Sir / Madam,

Carbon Border Adjustment Mechanism (CBAM) – CBAM#3

Further to our communication with you on 22 December 2023 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 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 the **31 January 2024** and relates to CBAM imports from 1 October 2023 to 31 December 2023.

The data for the report may be uploaded by xml or entered directly online into the Transitional Registry. Templates for reporting and guidance and default values for reporting are provided by the European Commission [here](#). Please note that it is better to submit a report that is not fully complete by 31 January 2024 than to be late submitting as it will be possible to amend your report after the deadline until 31 July 2024.

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

Access to the CBAM Transitional Registry

Please see the following information to assist with gaining access to the CBAM Transitional Registry:

The link to use is <https://cbam.ec.europa.eu/declarant> and access to this link must be used on the device that has the ROS cert saved to it.

Requirements:

- A valid ROS cert, C & E registration and EORI number.
- *Also, you may need to check if you can successfully get into other EU systems, for example, Customs Decisions (CDS). Please check that you can log into the usual ROS login screen, and then access the UCC Customs Systems link.*
- Please see screen shot of login screen below – note in the first field, domain of the application you request access to, please select “**Customs**” - do **not** select “CBAM”

European Commission
UUM&DS

TAXUD AUTHENTICATION PORTAL

European Commission > TAXUD authentication portal

Where Are You From (wayf)

Select the domain of the application you request access to
Customs

Select the country where you want to be authenticated
Ireland

Select type of actor
Economic Operator

I am acting on behalf of:

Myself

The following (natural/legal) person with:

I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS

Submit

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. The first quarterly report can now be filed. The report is due by **31 January 2024**, however these reports can be amended up until **31 July 2024**. 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.*

Further Information

You can access all of the necessary information on CBAM on the [EU Commission's CBAM website pages](#). In particular, you should follow the webinars (Info sessions) on how to use the Declarant Portal for your sector.

This information will be updated on an ongoing basis.

- The link to the EU CBAM learning portal - [here](#)
- Carbon Border Adjustment Mechanism (CBAM) - Introduction - [Introduction to CBAM](#)
- The link to Transitional Registry - Traders' Info session [Transitional Registry Trader Info](#)
- The link to the steel specific sector - [Steel Specific](#)
- To verify that your goods imported are CBAM goods by checking on the TARIC website - [TARIC Consultation \(europa.eu\)](#)

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

- the CBAM National Competent Authority - Environmental Protection Agency (EPA) by email - CBAM@epa.ie for any report related questions or technical questions on how emissions are calculated for example, or
- the CBAM Customs Authority – Revenue Customs Division by email - importpolicy@revenue.ie for customs-related queries including access to the Transitional Registry.

Yours sincerely,

 Maria Martin
Dr Maria Martin
Senior Manager
EPA

 Declan O'Dálaigh
Declan O'Dálaigh
Principal Officer
Customs Division, Revenue

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.