November 2026 CBAM Newsletter

Key updates for Authorised CBAM Declarants

Dear All,

This newsletter provides an overview of important updates in relation to CBAM for authorised CBAM Declarants.

1. Customs declarations

- As a CBAM Declarant, it is important to ensure the correct information is recorded on customs declarations as this will ultimately determine the CBAM liability and your annual CBAM declaration must match the data on customs declarations.
- Once authorisation is granted, the authorised CBAM declarant should use its CBAM account number (*CBAM-IE-(Year)-xxxxx*) together with TARIC document code **Y128** on customs declarations for CBAM goods.
- The CBAM account number must link to either the Declarant EORI or Importer EORI on the customs declaration. If it matches the Declarant EORI, the Declarant is acting as an Indirect Customs Representative (ICR) and is assuming the liability and reporting obligations on behalf of the importer. The ICR must ensure their authorisation remains up to date with the details of who they are representing, including relevant EORIs.
- Importers relying on the single mass-based de minimis threshold exemption of 50 tonnes (calculated cumulatively per importer per calendar year, excluding electricity and hydrogen) should continue monitoring their cumulative annual imports.

2. Preparing for the first annual CBAM Declaration and Certificate Purchase and Surrender

- Authorised CBAM Declarants responsible for CBAM goods imported in 2026 must prepare an annual CBAM declaration due by 30 September 2027. This will be completed in the CBAM Registry.
- The CBAM declaration will include:
    - The total quantity of each type of CBAM goods imported during 2026.
    - The total embedded emissions in the goods, expressed in tonnes of CO2e, calculated in accordance with Article 7 of the CBAM Regulation and, where actual emissions are reported, verified in accordance with Article 8.

  - Embedded emissions calculated on the basis of either default values or actual values verified by accredited verifiers.
  - The total number of CBAM certificates to be surrendered, corresponding to total embedded emissions, reduced by the carbon price paid in a third country (Article 9) and the free allocation adjustment (Article 31).
- The quantity of goods declared in the annual declaration must match the quantities imported as per customs declarations.

- **Purchase and surrender of certificates:** CBAM certificates for 2026 imports are expected to become available for purchase through the Common Central Platform (CCP) from February 2027. Authorised CBAM declarants must purchase and surrender the required number of certificates, corresponding to their CBAM Declaration, by 30 September 2027. Additional information on CBAM certificates is available at: CBAM Certificate Factsheet

- **Quarterly holding obligation (from 2027):** From 2027, authorised CBAM declarants will be required to hold CBAM certificates equivalent to at least 50% of the embedded emissions in CBAM goods imported since the start of the year, on a quarterly basis (i.e. by 31 March, 30 June, 30 September and 31 December each year). This quarterly certificate holding obligation begins in 2027 in relation to 2027 imports. It does not apply to certificates purchased to cover imports made in 2026.

- **De minimis threshold:** The de minimis threshold is 50 tonnes of CBAM goods cumulatively per calendar year. Importers should carefully monitor their import quantities. Please refer to Annex I of the CBAM Regulation and the TARIC database. The DMRC module of the CBAM Registry will assist declarants in monitoring imports and estimated embedded emissions. Please be aware that:
  - Importers relying on the de minimis exemption should monitor cumulative imports across the EU, not only imports cleared in Ireland.
  - Once the de minimis threshold is exceeded, CBAM obligations are relevant to all the CBAM goods imported during that calendar year, not only the quantity above the 50 tonnes single mass-based threshold.

3. 2026 CBAM Certificate prices

- The price of CBAM certificates will be calculated on a quarterly basis in 2026 and on a weekly basis from 2027. The quarterly publication dates for 2026 are as follows:

Table 1: CBAM certificate prices applicable to 2026 imports

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
7 April 2026: € 75.36	6 July 2026: € 75.28	5 October 2026: € 82.32	4 January 2027 (Due)

- The CBAM certificates for 2026 imports will be purchased from February 2027, but their prices correspond to the quarter in which the CBAM goods were imported.
- You can find additional information on the price of CBAM certificates on the European Commission's website.
- The EPA's CBAM webpage includes further guidance on the CBAM Liability and a tool to estimate your CBAM liability here.

4. New European Commission guidance documents and recent webinar

- The European Commission has published new guidance documents covering CBAM, including:
  - Guidelines on CBAM verification and accreditation of verifiers.
  - General guidance documents covering CBAM concepts, implementation, the calculation of embedded emissions and the free allocation adjustment.
  - Sector-specific guides for each of the CBAM sectors: cement; hydrogen; fertiliser; iron and steel; aluminium; and electricity.
- All guidance documents can be downloaded at: EC CBAM Guidance Documents.
- In addition, the European Commission held its fourth webinar on emissions calculations, declarations and certificates on 30 September 2026. You can find the webinar recording and material here.

5. Corrected default values

- On 31 July 2026, the European Commission published targeted corrections concerning a limited number of CBAM default values. Commission Implementing Regulation (EU) 2026/1740 corrected targeted elements of the consolidated Implementing Regulation (EU) 2025/2621 on CBAM default values.
- The corrected default values are available in the regulation and in an Excel file published on the European Commission's website, accessible here: Default Values and Benchmarks.

- The corrected default values have been updated in our CBAM liability estimation calculator also.

6. New TARIC codes for cement

- Following the updated default values and the distinction introduced between white clinker, grey clinker and hydraulic cement, new 10-digit TARIC codes have been created for cement.
- This correction applies retroactively from 1 January 2026. Importers of cement products should review the product classification to determine whether the new codes apply to their imports. Where an earlier declaration may be affected, the importer or customs representative should submit a correction. The applicable amendment procedure is governed by customs rules. The new TARIC codes must be used for all future declarations.

Table 2: New TARIC codes for cement

TARIC Code (CN Code)	Description
2523 10 00 10	White clinker
2523 10 00 90	Other clinker including grey clinker
2523 90 00 10	White hydraulic cement
2523 90 00 90	Other hydraulic cements including grey hydraulic cements

7. Verifiers: accreditation and verification

- On 16 July 2026, the European Commission organised a webinar on accreditation and verification under CBAM. DG TAXUD presented the practical aspects of accreditation and verification, as well as a detailed analysis of the verification rules.
- The recording and presentation are available here: Webinar Recording.
- Previous webinars led by policy experts from the European Commission can also be accessed here: CBAM Webinars and E-Learning.
- Verifiers can start to submit applications for accreditation to National Accreditation Bodies across Member States in 2026. From 1 September 2026, accredited verifiers have been able to request access to the CBAM Registry.

- Where actual emission values are used in CBAM declarations, these values must be verified by an accredited verifier. Third-country installation operators will be able to upload installation and verified emissions data in the CBAM Registry.

8. Legislative developments to monitor

- In October 2025, an amendment to the CBAM Regulation (EU) was published, including amendment of the de minimis threshold to 50 tonnes of CBAM goods (cumulatively) per calendar year.
- In December 2025, the European Commission published secondary legislation setting out detailed rules for different aspects of CBAM in the Definitive Period from 1 January 2026.
- In December 2025, the European Commission published a proposal for extension of CBAM to downstream goods and anti-circumvention measures.
    - On 12 June 2026, the Council agreed on the general approach, extending the scope to approximately 200 additional metal-intensive products.
    - On 6 July 2026, the European Parliament, having broadened the product list further, introduced several targeted adjustments to the anti-circumvention and transitional support mechanisms.
    - Trilogue negotiations are ongoing with a final text expected by the end of 2026.
- On 9 July 2026, the European Commission published a draft regulation on the sale and repurchase of CBAM certificates. Official publication is expected by the end of 2026.
- The European Commission has published a useful FAQ document on CBAM, which is available on their website here This document is updated periodically, with the latest update on 15 October 2026.

9. Contact Details

If you have further questions about CBAM in Ireland, please contact the Environmental Protection Agency CBAM mailbox cbam@epa.ie.

Revenue is the Customs Authority for CBAM in Ireland. Customs-related queries should be directed to importpolicy@revenue.ie .

You have received this email as you are listed as the point of contact in your companies Authorisation. Please contact cbam@epa.ie if you no longer wish to receive these newsletters.