



Declarant checklist for application for status of authorised declarant

Below is a list of information required for your online application for the status of authorised CBAM declarant. Some elements are optional; however we encourage you to submit as much supporting documentation in your application to avoid the need for the NCA to request additional information, thus delaying the approval process. Detailed requirements are set out in the EU CBAM Regulation (EU) 2023/956 and Implementing Regulation (EU) 2025/486.

Please ensure that you have set up your email preferences in the Authorisation Management Module (AMM) to receive notifications.

Doc #	Online application	Mandatory/Optional/NCA	Yes/No
1	<p>Declaration of honour that the applicant was not involved in any serious infringements or repeated infringements of customs legislation, taxation rules or market abuse rules during the five years preceding the year of the application, including that it has no record of serious criminal offences relating to its economic activity. See Article 5 of Regulation 2023/956 for more information on this requirement.</p> <p>*Documents may be attached to support this declaration</p>	Mandatory	<input type="checkbox"/>
2	<p>Certification by the tax authority in the Member State where the applicant is established that the applicant is not subject to an outstanding recovery order for national tax debts. This is the Tax Clearance Certificate for Ireland.</p> <p>*Please note, all supporting documents (financial statements etc) must be attached in this section.</p>	Mandatory	<input type="checkbox"/>

3	Business Registration Number (<u>Companies Registration Office (CRO) number</u>)	Mandatory	<input type="checkbox"/>
4	For applicant holding a AEO status: provide proof of an ‘active’ status of AEO, incl. a screenshot	Mandatory (for AEO)	<input type="checkbox"/>
5	Criminal records of the legal entity (See Article 9 of Regulation (EU) 2025/486 for further information)	Upon request by NCA	<input type="checkbox"/>
6	Criminal records of the management team (See Article 9 of Regulation (EU) 2025/486 for further information)	Upon request by NCA	<input type="checkbox"/>
7	Criminal record for the beneficial owner of the legal entity (See Article 9 of Regulation (EU) 2025/486 for further information)	Upon request by NCA	<input type="checkbox"/>
8	<p>Financial Statements for the last two financial years. (including Income Statement/Profit & Loss, Statement of Financial Position/Balance Sheet and Statement of Cash Flows). Please note these financial statements must be audited (unless an audit exception has been granted)</p> <p>or</p> <p>Management accounts relating to periods subsequent to the most recent Audited Financial Statements.</p>	Mandatory	<input type="checkbox"/>

	*Provide details of any post balance sheet events between the date on which the last audited accounts were authorised and date of application		
9	Activity Details <ul style="list-style-type: none"> Main economic activity e.g. “Manufacture of basic metals” Type of goods imported – select the sector and add a short description and list the CN code(s) in the Description of goods section. Click “Add” to add more than one sector attributable to your application. In the Question “Electricity Import Status” that follows the “Type of Goods” field, do not select Yes or No unless you are an importer of Electricity. Estimations of the quantity and value of goods for the current year and for next calendar year. This should align with reporting in the Transitional Registry. If a significant deviation in terms of tonnes imported is expected for the next calendar year, please provide an explanation of this. Select the EU member states in which you have been or expect to be involved as importer or declarant in customs declaration for CBAM goods (this includes Ireland) 	Mandatory	<input type="checkbox"/>
10	Registration and up to date Quarterly reporting in the Transitional Registry. Importers of CBAM goods, listed in Annex 1 of the CBAM Regulation, are obliged to register on the CBAM Transitional Registry and file quarterly reports for 2024 and 2025.	Mandatory	<input type="checkbox"/>



11	Guarantee required, see Article 17(5) of Regulation (EU) 2023/956 and Article 13 of Implementing Regulation (EU) 2025/486	Mandatory (if established less than 2 years)	<input type="checkbox"/>
12	Additional documentation	Optional	<input type="checkbox"/>

Contact us: cbam@epa.ie

Website: <https://www.epa.ie/our-services/licensing/climate-change/eu-carbon-border-adjustment-mechanism/>