

# Guidance in completing an application for the status of Authorised CBAM Declarant.

Screenshots taken from test environment

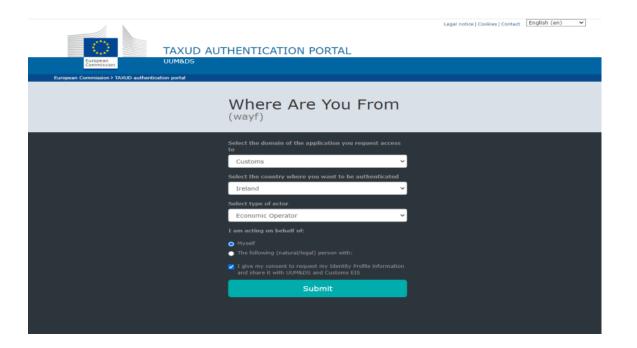
#### Points to note:

- This guidance helps you to navigate the Authorisation Management Module.
- You can complete your application in phases by saving the information you have input by selecting "Save *for later use*" at the bottom of the page and access it in the My Drafts section in the menu on the left at any stage to compile the remaining information.
- To navigate through the application, select the headings of each section Stakeholder Details, Activity Details and Financial and Operational Details
  - Only select the "*Proceed*" button when you are satisfied with the information you have provided within your application. The application will then be sent to the Decision Taking Competent Authority (NCA, in Ireland the EPA)
- You may provide an adjustment to (or withdrawal of) the application at any stage before the assessment is completed. Please see helpful videos on the European Commission's website for guidance on how to make an adjustment <a href="https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-registry-and-reporting\_en#authorisation-management-module-amm">https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-registry-and-reporting\_en#authorisation-management-module-amm</a>



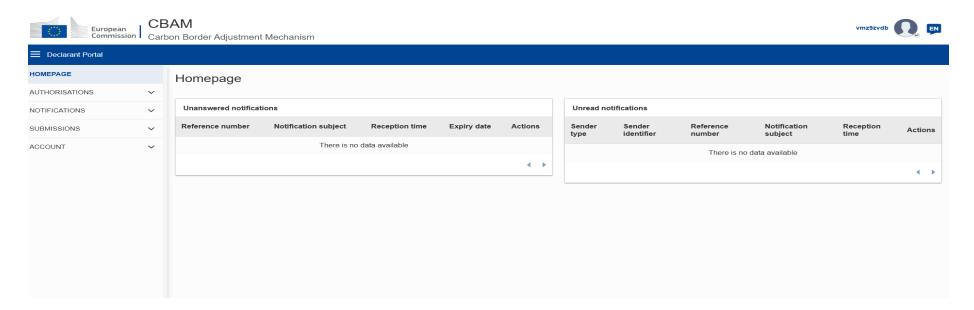
## Accessing the Authorisation Management Module

- 1. Before starting, log out of the screen in your screenshot and close your entire browser.
- 2. Click on this link to access the AMM https://cbam.ec.europa.eu/authorised-declarant
- 3. The first page you see will be the following:



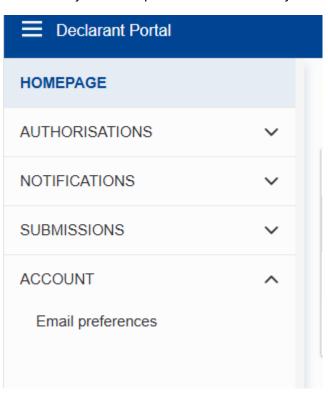


- 4. Make the selections as laid out above
  - a. "Customs"
  - b. "Ireland"
  - c. "Economic Operator"
- 5. When you click submit, you will be brought to a ROS page. Here, load your ROS cert (<u>associated with the EORI number</u>) by clicking the "Manage my certificates" link and enter the associated password.
- 6. Then click "Return to login" you will see your cert has been loaded in the box above. Re-enter the ROS password and you will be brought into the AMM portal.
- 7. The AMM homepage will look like this -



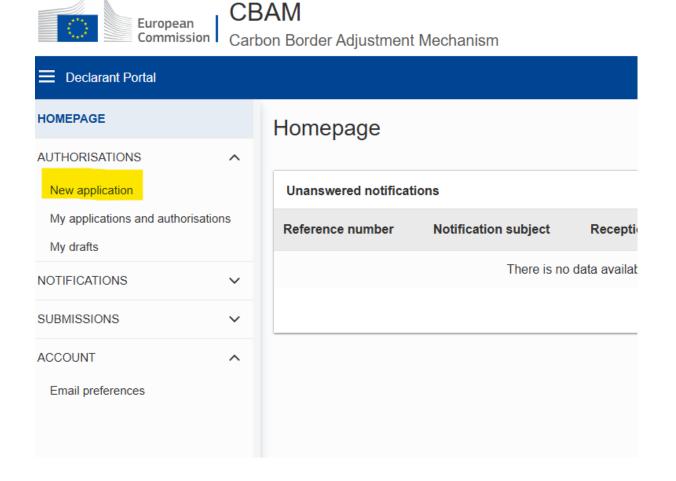


8. Set your email preferences to ensure you receive notifications about your application for the status of authorised CBAM declarant:



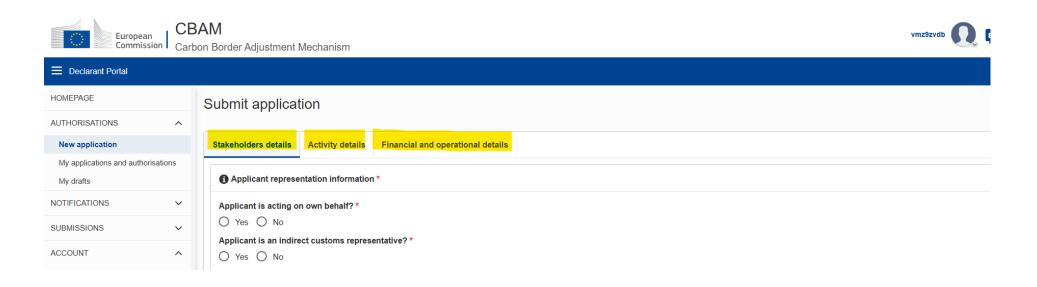


9. Click on the Authorisations tab in the menu on the left hand side of the screen and select "New Application"





10. There are **three sections** to complete. You can navigate between each section using the tabs at the top of the page.



11. You can save your application at any stage and return to it to complete other areas if necessary. Simply select the "Save for later use" button at the bottom of the page. "Proceed" is the button to select when you are ready to submit your application.





### Stakeholder details

12. Applicant representation information – indicate here if you are acting on your own behalf (as the importer) or acting as an Indirect Customs Representative (on behalf of an importer)

Submit applicat	tion		
Stakeholders details	Activity details	Financial and operational details	
Applicant represe	ntation information	*	
Applicant is acting or	n own behalf? *		
Applicant is an indire	ect customs represe	entative? *	
O Yes O No			



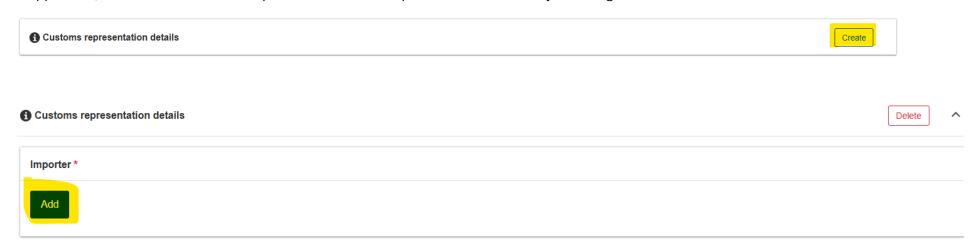
- 13. The "Actor identification" information will be pre-filled (EORI, Name and Address)
- 14. Enter the Contact details of the person applying for the status of authorised CBAM declarant

Contact person *	
Name *	70
	Ţ
Email *	256
Telephone number *	
	50



The following section should only be completed if you have indicated above that you are an "Indirect Customs Representative" applying for this status on behalf of an importer. If you are not an Indirect Customs Representative, go to the next Section "Activity Details" by clicking on the heading "Activity Details"

If applicable, enter the details of the importer in "Customs Representation Details" by selecting "Create" and "Add"







If you have entered information here that is not required, simply click the "Remove" button to delete the panel.

# **Activity Details**

The next section is Activity Details. Scroll to the top of the page and click the "Activity Details" tab.

15. Select from the drop-down list the economic activity identifier



Main economic activity *	
Economic activity identifier *	
Manufacture of basic iron and steel and of ferro-alloys	×
16. Enter a description of the economic activity (free text)	
Economic activity description	2534
Production of Iron & Steel	2554
English	×
17. You can add more economic activities by selecting the downward arrow in the "Additional Economic Activities" tab and clicking "Add"	
Additional economic activities	^
Add	



"Information on import of goods" Using the drop-down list, select the type of goods you import (sector)

For the question "Electricity Import Status", do not select Yes or No for this question unless you have selected "Electricity" as the type of goods you import. If you have made a selection for this answer in error, simply click on the blue dot to remove your selection.

Then, add a description of the goods This should be a list of the relevant CN codes for that sector along with the associated quantities for 2025 and 2026.



18. In the "estimations for current calendar year", add the estimated quantity (overall weight) of goods for that sector and, using the drop-down list, select the unit of measurement



#### Estimations for current calendar year \*



19. Then enter the value of goods and select the currency (an estimation)

Value of goods *	
Amount value *	
100000	
Amount currency *	
Euro	×



20. In the "Estimations for next calendar year" section, add the quantity and values for next year and select the unit of measurement





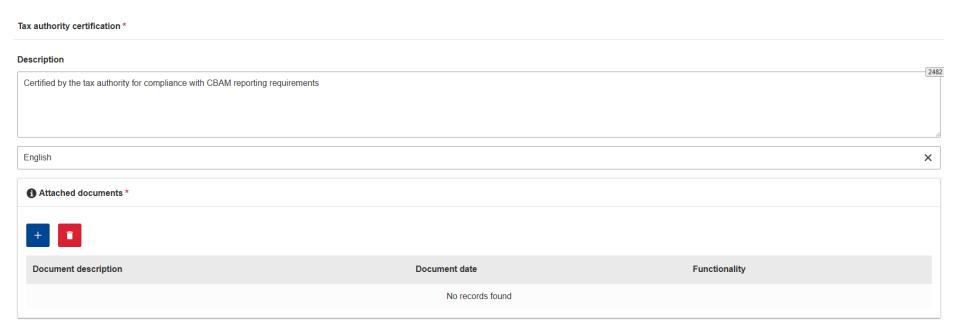
21. Using the drop-down list, select the EU Member state(s) which you are involved in as an importer under this EORI number (not to be confused with countries you export to – only the countries where your EORI number is listed as the importer to bring goods into that EU country – if only Ireland, then select "Ireland" in the drop down list)

■ EU member states in which you have been or expect to be involved as importer or declarant in customs declarations for CBAM goods *
Previous calendar year
Current calendar year *
1 EU member states in which you have been or expect to be involved as importer or declarant in customs declarations for CBAM goods *
Previous calendar year
Ireland
Current calendar year *
Ireland, Spain



22. In the Tax Authority Certification field, upload your Tax Clearance Cert as evidence of compliance.

Details on how to obtain an electronic tax clearance certificate can be found on Revenue's website here - The electronic Tax Clearance (eTC) system





ant Portal		
and Contain	View/Edit	×
English	View/Luit	
	File *	
Attached documents *	Choose file Drag and drop file here	
	Test file for AMM Training 11.73 KB application/vnd.openxmlformats-officedocument.wordprocessingml.document	×
Document description		
	Document description	(
	Tax Clearance Certificate	2535
Declaration of honour *		
Declaration status ("I declare that, during the five Furthermore, I have no record of serious criminal"	English	×
O Yes O No	Document date	
Second declaration status ("I also hereby declar taxation rules market abuse rules or Regulation activity.")	01/04/2025	
O Yes O No  Description	Cancel	ОК



23. In the Declaration of Honour section, please select the answers to each question. By selecting "Yes", you are declaring that you have not been involved in any serious or repeated infringements of customs legislation, taxation rules or market abuse rules and that you have no record of serious criminal offences relating to your economic activity.

You can add a description and any supporting documentation to this section also.

Declaration of honour *	
Declaration status ("I declare that, during the five years preceding the year of this application, I have not been involved in any serious or repeated infringements of customs legislation, taxation rules, or market abuse rules. Furthermore, I have no record of serious criminal offences relating to my economic activity.")  See No	*
Second declaration status ("I also hereby declare that the persons listed in Article 10 of Commission Implementing Regulation 2024/xxx have not been involved in any serious or repeated infringements of customs legislation taxation rules market abuse rules or Regulation 2023/956 during the five years preceding the year of this application. Furthermore, I confirm that those persons have no record of serous criminal offences relating to the economic activity.")	n, *
Yes      No	
Description	2509
All statements are true to the best of my knowledge	2303
English	×
Attached documents	~
General remark	
SOLIO IN FORMAT	2492
Company is committed to sustainable and compliant business practices	



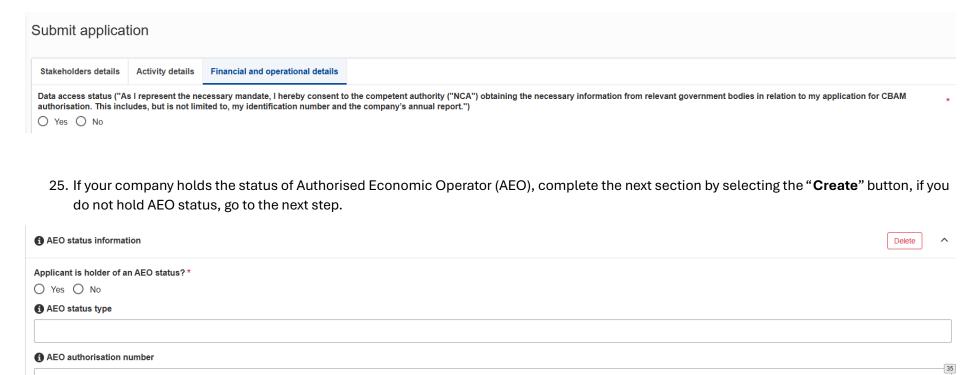
Declaration of honour *	
Declaration status ("I declare that, during the five years preceding the year of this application, I have not been involved in any serious or repeated infringements of customs legislation, tax rules, or market abuse rules. Furthermore, I have no record of serious criminal offences relating to my economic activity.")  No	ation *
Second declaration status ("I also hereby declare that the persons listed in Article 9 of Commission Implementing Regulation 2025/486 have not been involved in any serious or repeated infringements of customs legislation, taxation rules market abuse rules or Regulation 2023/956 during the five years preceding the year of this application. Furthermore, I confirm that those persons have no record of serous criminal offences relating to the economic activity.")  No	se *
Description	2500
All statements are true to the best of my knowledge	2509
English	×
i Attached documents	~

# Financial and Operational Details

Once you have completed the Activity Details, scroll back to the top and select the tab "Financial and Operational Details"



24. Data access status – here you select the option relevant to your application



26. Using the drop-down list provided, select the legal status and size of the company under which you are applying for the status of authorised CBAM declarant



Individual:private person
Individual: sole trader
Company: micro (less than 10 employees and less than 2.000.000 EUR of annual turnover)
Company: small (between 11 and 49 employees and between 2.000.000 and 9.999.999,99 EUR of annual turnover)
Company: medium (between 50 and 249 employees and between 10.000.000 and 49.999.999,99 EUR of annual turnover)

### 27. In the free text field, add the number of people who are dedicated to CBAM reporting and controls

Number of persons dedicated to CBAM reporting and controls for the organisation under which you plan to be involved as an authorised CBAM declarant of the CBAM goods \*

required



28. In the next field, using the drop-down list, select whether your organisation has been established for more or less than 2 financial years
1 Duration of establishment of the organisation under which you plan to be involved as an authorised CBAM declarant
Less than 2 years
More than 2 years
29. In the National Business Registration Number field, please enter your Company Registration Office (CRO) number - https://cro.ie/
National business registration number of the organisation



## Financial figures

30. In the Financial Figures section, click the "Create" button to add the relevant information.





31. To enter the details of the most recent year (e.g. 2024), click Create beside "Year 3"

Year - 1	Delete	^
Net profit or loss indication *		
O Profit O Loss		
Net profit/loss *		
1 Turnover *		
Current assets *		
① Current liabilities *		

32. Repeat this step to add the details for Year 2 (e.g. 2023) and Year 1 (2022).

\*Please note, if your organisation has not been established for more than 2 financial years, a guarantee will be required. This will be requested by the "Decision Taking Competent Authority" (EPA) in the application assessment process. Further guidance on this will be available in due course.



#### 33. Your application must include:

- 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) or
- Management accounts relating to periods subsequent to the most recent Audited Financial Statements.

\*Provide details of any post balance sheet events between the date on which the last audited accounts were authorised and date of application

This is the final step in your application. If you are unsure of some data you have entered and want to revise it later you can save the information you have input by selecting "For later Use" If you have completed all steps and have checked the information you have entered, click "Proceed" to submit your application.

Please see our checklist to ensure you have included all the information required to assess your application - Checklist for application for status of authorised CBAM declarant | Environmental Protection Agency

For any queries about your application, please contact us at <a href="mailto:cbam@epa.ie">cbam@epa.ie</a>

December 2025