

# How to report on CBAM

(transitional phase)

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Health  
Food Chain Safety  
Environment

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## Section 1

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# CBAM reporting declarants, customs representation and obligations

# CBAM reporting declarants

## Art. 2 Implementing Regulation 2023/1773:

### WITHIN THE CUSTOMS TERRITORY OF EU:

- 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 who declares the importation of goods (customs declarant)

### OUTSIDE THE CUSTOMS TERRITORY OF THE EU:

- The indirect customs representative, where the customs declaration is lodged by the indirect customs representative appointed, when the importer is established outside the European Union or where the indirect customs representative has agreed to the reporting obligations

# Customs representation

## DIRECT CUSTOMS REPRESENTATION (1/2)

- Only lodging a customs declaration for CBAM goods (Annex I of the [CBAM Regulation 2023/956](#))
  - **Status of *customs declarant***
- Responsible for the **accuracy and completeness** of the information given in the declaration; the **authenticity, accuracy and validity of any document** supporting the declaration; where applicable, **compliance with all of the obligations** relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorised operations (art.15 [Regulation 952/2013](#) - UCC)
- Recommended to check prior to lodging a customs declaration **for release for free circulation of CBAM goods, if the person on whose behalf the declaration is lodged fulfils the requirements of the CBAM Regulation**

# Customs representation

## DIRECT CUSTOMS REPRESENTATION (2/2)

- **Not possible to bear CBAM-related reporting obligations**
- An importer established in the EU can use distinct customs representatives for the customs declaration and the CBAM reporting. However, the importer cannot use distinct indirect representatives for the CBAM goods covered by the same customs declaration

**[1 customs declaration = 1 indirect representative]**

# Customs representation

## INDIRECT CUSTOMS REPRESENTATION

- Status of *reporting declarant*
- An importer can have several indirect representatives, each responsible for the CBAM goods declared in one customs declaration
- For importers established **in the EU**: at discretion of the indirect representatives whether to bear reporting obligations
- For importers established **outside the EU**: indirect representatives shall submit the CBAM reports

# Obligations

## ▪ WITHIN THE CUSTOMS TERRITORY OF EU:

- Importer bears the CBAM reporting obligations
- Indirect customs representative can refuse to fill the reporting obligations on behalf of the importer (art.8.3 of the [Implementing regulation 2023/1773](#)), but shall notify the importer re-CBAM obligations

## ▪ OUTSIDE THE CUSTOMS TERRITORY OF EU:

- Indirect customs representative bears CBAM reporting obligations



# Obligations

- Only importers and indirect customs representatives can submit CBAM reports in the CBAM Transitional Registry
- Direct customs representatives, third or neutral parties cannot submit CBAM reports on behalf of the importers or indirect representatives

Section 2

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# Penalties

# Penalties

- Applicable only if:
  - The reporting obligations are **not met**
  - The CBAM report is **incorrect or incomplete**, and the reporting declarant has not taken the necessary steps to correct the CBAM report after the competent authority initiated the correction procedure.
- **Measure of 'last resort'**, after communication with the NCA
- **More flexibility until 31.07.2024**, as the reports can be still amended
  - **Reporting deadlines do NOT change (first deadline 31.01.2024)**

# Penalties – principles and thresholds

- **Between EUR 10 and EUR 50** per tonne of unreported emissions. Higher penalties if the delay in submitting the report exceeds six months.
- The exact amount will be determined according to the following factors:
  - The **extent** of the unreported information
  - The unreported **quantities** of imported goods and their unreported emissions
  - The **willingness** of the declarant to provide more information or to correct the CBAM report as requested
  - The **intentional or negligent behaviour** of the declarant
  - The **declarant's past behaviour** in relation to compliance with reporting obligations
  - The **level of cooperation** of the declarant in putting an end to the infringement
  - Whether the declarant has **voluntarily taken steps** to ensure that a similar infringement cannot be committed in the future.

Section 3

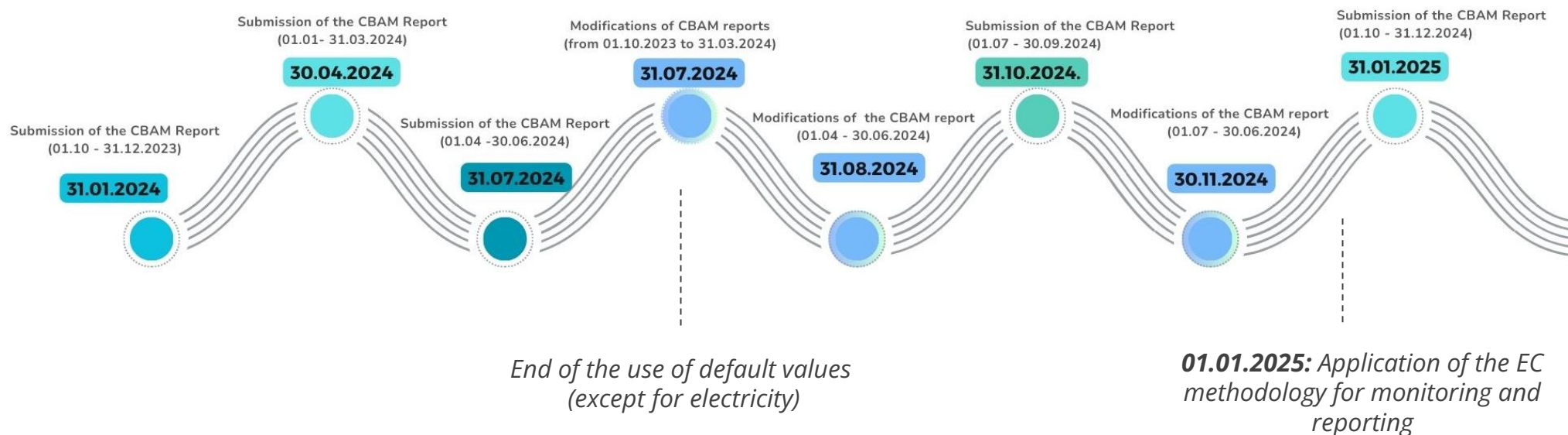
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# CBAM Reporting

# Content of the CBAM report

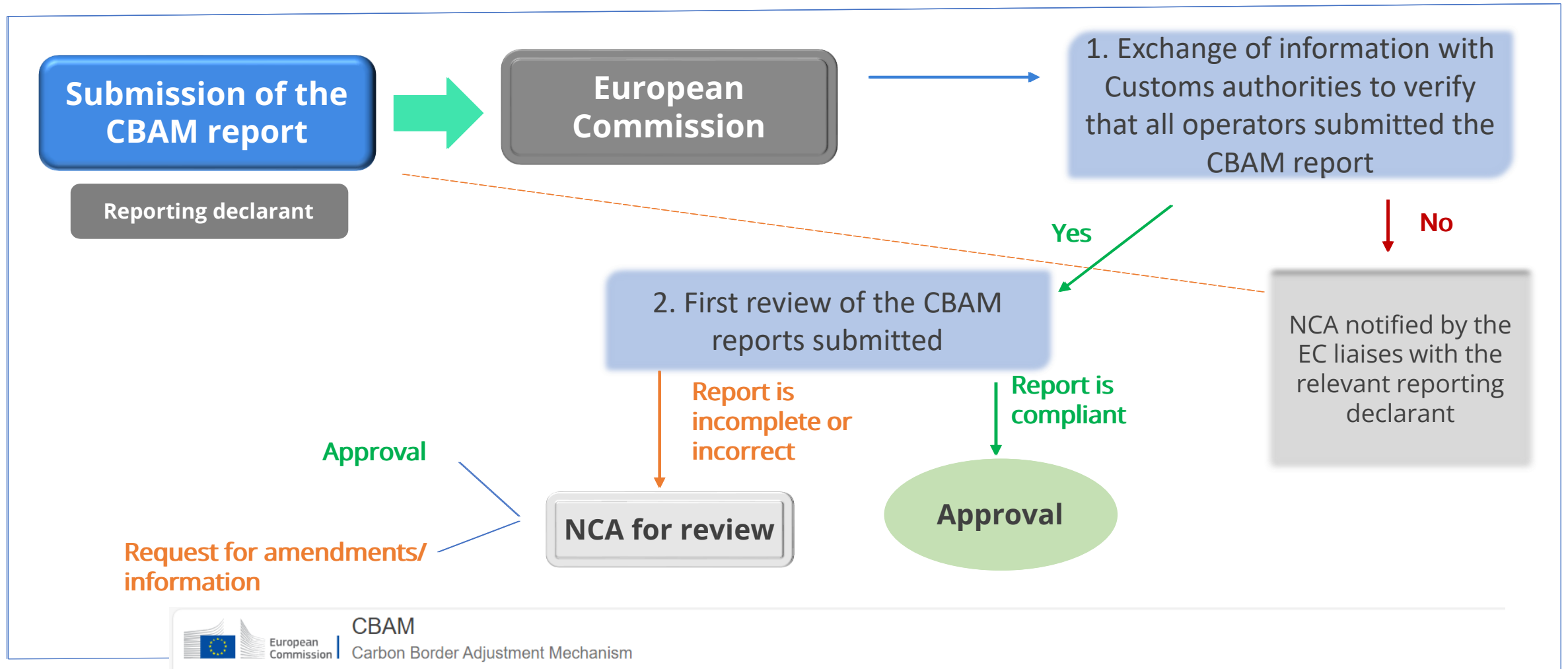
- **Quantity of goods** (in tons, or in MWh for electricity) in the scope of CBAM being imported to the EU during the previous quarter
- **Direct CO2 emissions embedded** in the goods being imported to the EU at installation or production site level
  - + Nitrous oxide emissions for some fertilizer goods
  - + Perfluorocarbons (PFCs) emissions for some aluminum goods
- **Indirect emissions embedded** in the goods
- **Any carbon price due or paid** in the country of origin for the embedded emissions in the imported goods, deducting any rebate or other form of compensation already received

# Timeline for 2024



CBAM reports are due only if CBAM goods are imported and released for free circulation during the reporting period

# Processing the CBAM report





# Format

- CBAM report structure is given in [Annex I to the Implementing Regulation 2023/1773](#).
  
- Tools to facilitate the report:
  1. [CBAM Communication template for installations](#)  
(Excel spreadsheet)
  
  2. CBAM report has been digitally integrated into the CBAM Transitional Registry

# 1. CBAM Communication template for installations

Template	Summary of information required
<b>Part 1 – General information (compulsory)</b>	<p><b>Data to be communicated to the reporting declarant:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Installation data</b>, comprising identification and location details for the operator’s installation, and contact details for the operator’s authorised representative.</li> <li>▪ The <b>production processes and routes</b> under each aggregated goods category at the installation.</li> <li>▪ <b>For each aggregated goods category or separately for each good by CN code:</b> <ul style="list-style-type: none"> <li>○ The direct and indirect specific embedded emissions of each good; and for SEE indirect detail on how the emission factor was determined and the information source used;</li> <li>○ Information on what data quality and methods (calculation-based, measurement-based, other) were used for determining embedded emissions, and whether this was based fully on monitoring, or if default values were used;</li> <li>○ If default values were used, a short description why these were used instead of actual data;</li> <li>○ Information on additional sector-specific reporting parameters for goods produced, if required; and</li> <li>○ If applicable, information on a carbon price due, and separately for any precursors obtained from other installations, by the precursors’ country of origin.</li> </ul> </li> </ul>

# 1. CBAM Communication template for installations

Template	Summary of information required
<b>Part 2 – (optional)</b>	<ul style="list-style-type: none"> <li>▪ The <b>total emissions of the installation</b>, including: activity data and calculation factors for each source stream used; emissions of each emission source monitored using a measurement-based methodology, and emissions determined by other methods; and if applicable, any CO2 imports or exports to other installations, for the reasons outlined above.</li> <li>▪ A <b>'heat balance' of imported, produced, consumed and exported measurable heat</b>, and similarly balances for waste gases or electricity.</li> <li>▪ A <b>list of all relevant goods by CN code produced by the installation</b>, including precursors not covered by separate production processes.</li> <li>▪ For <b>precursor goods</b>:             <ul style="list-style-type: none"> <li>○ The quantity received from elsewhere.</li> <li>○ Their specific direct and indirect embedded emissions (as reported by other operators).</li> <li>○ The quantity used in each production process, excluding precursor goods produced in the same installation.</li> </ul> </li> <li>▪ For <b>attributed direct and indirect emissions</b>: information on how the attributed emissions of each production process were calculated; the activity level and attributed emissions of each production process.</li> <li>▪ A <b>short description of the installation</b>, covering: relevant and non-relevant (out of scope) production processes;             <ul style="list-style-type: none"> <li>○ The main production processes taking place at the installation and any production processes not covered for CBAM purposes;</li> <li>○ The main elements of the monitoring methodology being used; and</li> <li>○ What measures to improve data quality have been taken, in particular whether any form of verification (in the definitive period) was applied.</li> <li>○ information on the electricity emissions factor in the power purchase agreement, where appropriate.</li> </ul> </li> </ul>

## 2. CBAM report has been digitally integrated into the CBAM Transitional Registry

Registry/ CBAM Report structure	Summary of the CBAM report content (Annex I)
<b>Section 1 - Header</b>	<ul style="list-style-type: none"> <li>▪ Report issue date, ID, reporting period and year.</li> <li>▪ Total quantity of goods imported and total emissions.</li> <li>▪ Identity and contact details of Reporting declarant, Representative, Importer and Competent Authority, as applicable.</li> <li>▪ Approval process for report submission.</li> </ul>
<b>Section 2 – CBAM goods imported</b>	<ul style="list-style-type: none"> <li>▪ Description of goods including details of commodity codes.</li> <li>▪ Procedures for imported goods including for inward processing.</li> <li>▪ Quantities of imported goods and corresponding emissions.</li> <li>▪ Supporting documentation for goods that may be uploaded to the Registry, and additional information as applicable.</li> </ul>
<b>Section 3 – CBAM goods emissions</b>	<ul style="list-style-type: none"> <li>▪ Details of the installation, including name, location and contact details.</li> <li>▪ Details of goods produced, by reporting methodology.</li> <li>▪ Details of installation direct, indirect and total embedded emissions, quantity of emissions and related qualifying parameters.</li> <li>▪ Details of carbon price due and product and corresponding emissions coverage.</li> </ul>

# Default values

- **Now available on** the [EC/CBAM webpage](#) and the CBAM Transitional Registry
- **Limit use** of default values to **exceptional cases** where information are not - or no longer - available (i.e. vintage, manufacturing companies ceased their activities, etc.)
- Preference shall be given to actual data
- Possibility to use default values **until 31 July 2024**
- **Normal use of default values** for electricity
- During the transitional phase, default values can be used **up to 20%** of the total embedded emissions of complex CBAM goods

Section 4

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# CBAM Transitional Registry – Demo

# Reporting declarant

## WHO CAN SUBMIT CBAM REPORTS ?

Importer

Indirect Customs Representative  
(EU-established companies)

Indirect Customs Representative  
(non-EU established companies)

Direct Customs representative

Other third parties



REMINDER

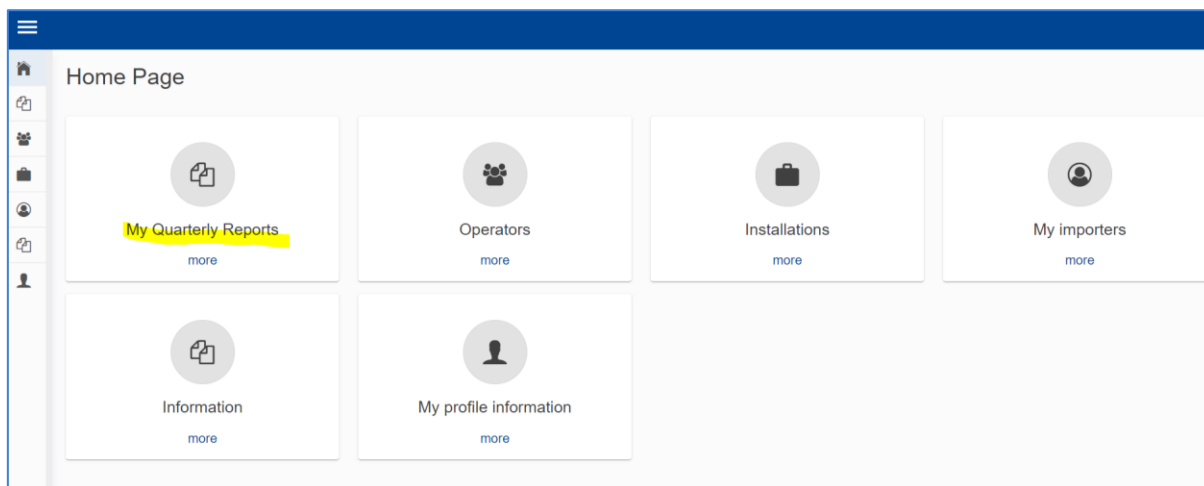
ROLE (CBAM Regulation)	ROLE (CBAM Transitional Registry)	ROLE DESCRIPTION
Reporting declarant	Declarant	Importer or indirect customs representative that lodges the customs declarations and/or comply with the CBAM obligations
Importer	Importer	the person lodging a customs declaration for release for free circulation of goods in its own name and on its own behalf; or the person on whose behalf such a declaration is lodged (ICR)
Indirect Customs Representative	Representative	customs representative acting in his/her own name but on behalf of another person (art.18 Regulation 952/2013)

CBAM test environnement :

<https://conformance.cbam.ec.europa.eu/declarant/#/home>

# CBAM Transitional Registry

- Under section 'My Quarterly Reports' – clicking 'create'



My Quarterly Reports

Quarter	Year	Last edited	State	Report	Invalidated Reports	Actions
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Q4	2023			Not Added yet		<a href="#">Create</a> <a href="#">Upload</a>
Q3	2023			Not Added yet		<a href="#">Request delay</a>
Q2	2023			Not Added yet		<a href="#">Request delay</a>
Q1	2023			Not Added yet		<a href="#">Request delay</a>
Q4	2022			Not Added yet		<a href="#">Request delay</a>
Q3	2022			Not Added yet		<a href="#">Request delay</a>
Q2	2022			Not Added yet		<a href="#">Request delay</a>



*It will be possible to create a report only after the end of the reporting period*



# STEP 1: Filling the 'HEADER INFO'

- (Reporting) declarant
- Importer
- (Indirect Customs) Representative
- Competent authority
- Signatures

# (Reporting) declarant

Draft report ID: [input field]

Reporting declarant: NCA BE000017 | Reporting Period: 2023 - Q3 | Report ID: [input field] | Issue date: [input field] | State: [input field] | Goods imported: 0 | Total emissions: 0 t CO2

Header info

**Reporting declarant** | Importer | Representative | Competent authority | Signatures

Declarant details

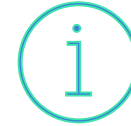
Name \* [input field] | Identification number: BE0806153934 | Role \* [dropdown menu]

Address

Member state or Country of establishment: BE - Belgium | Sub-division: [input field] | City: [input field]

Street: [input field] | Street additional line: [input field]

Postcode: [input field] | P.O. Box: [input field]



*If an importer is defined in Header level of CBAM Report, it will be applied for every good item.*

*If the report includes multiple importers, they need to be defined separately for each good.*

Draft report ID: [input field]

Reporting declarant: NCA BE000017 | Reporting Period: 2023 - Q3 | Report ID: [input field] | Issue date: [input field] | State: [input field] | Goods imported: 0 | Total emissions: 0 t CO2

Header info

**Reporting declarant** | Importer | Representative | Competent authority | Signatures

Declarant details

Name \* [input field] | Identification number: BE0806153934 | Role \* [dropdown menu]

Address

Member state or Country of establishment: BE - Belgium | Sub-division: [input field] | City: [input field]

Street: [input field] | Street additional line: [input field] | Number: [input field]

Postcode: [input field] | P.O. Box: [input field]

Role options:

- Importer for all Goods
- Representative for all Goods
- Importer for some Goods / Representative for some Goods



# Importer (2/2)

**OPTION 2: IMPORTER ≠ (REPORTING) DECLARANT;**  
**(REPORTING) DECLARANT = (INDIRECT CUSTOMS) REPRESENTATIVE**

Draft report ID: [input field] 22

Cancel Preview Validate Save as draft Submit

Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions	Additional information
BE000017		2023 - Q3	-	-		0	0 t CO2	Add remarks

Header info

Reporting declarant **Importer** Representative Competent authority Signatures

**Importer**

*!* If importer is defined here it will be applied for every good item. If the report includes multiple importers, they need to be defined separately for each good.

Declarant acts as importer

**Add importer**

Header info

Reporting declarant **Importer** Representative Competent authority Signatures

**Importer**

*!* If importer is defined here it will be applied for every good item. If the report includes multiple importers, they need to be defined separately for each good.

Importer details

Delete ^

Name \* [input field] 70 Identification number \* [input field] 17

**Address**

Member State of establishment \* [input field] Sub-division [input field] 35 City \* [input field] 35

Street [input field] 70 Street additional line [input field] 70 Number [input field] 35

Postcode [input field] 17 P.O. Box [input field] 70

# Representative (1/2)

## OPTION 1: (INDIRECT CUSTOMS) REPRESENTATIVE = (REPORTING) DECLARANT

Draft report ID: 22

Cancel Preview Validate Save as draft Submit

Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions	Additional information
BE000017		2023 - Q3	-	-		0	0 t CO2	Add remarks

Header info

Reporting declarant Importer **Representative** Competent authority Signatures

*i* If representative is defined here it will be applied for every good item. If the report includes multiple representatives, they need to be defined separately for each good.

Declarant acts as representative

Add representative



*If the reporting declarant is the importer's representative for all goods, the checkbox could be checked to avoid filling the same information again.*

# Representative (2/2)

## OPTION 2: (INDIRECT CUSTOMS) REPRESENTATIVE = (REPORTING) DECLARANT

Draft report ID: [input field] 22 ✓

Reporting declarant: NCA BE000017 | Reporting Period: 2023 - Q3 | Report ID: - | Issue date: - | State: - | Goods imported: 0 | Total emissions: 0 t CO2

Header info

Reporting declarant | Importer | **Representative** | Competent authority | Signatures

*Information icon:* If representative is defined here it will be applied for every good item. If the report includes multiple representatives, they need to be defined separately for each good.

Declarant acts as representative

[Add representative](#)

Draft report ID: [input field] 22 ✓

Reporting declarant: NCA BE000017 | Reporting Period: 2023 - Q3 | Report ID: - | Issue date: - | State: - | Goods imported: 0 | Total emissions: 0 t CO2

Header info

Reporting declarant | Importer | **Representative** | Competent authority | Signatures

*Information icon:* If representative is defined here it will be applied for every good item. If the report includes multiple representatives, they need to be defined separately for each good.

Representative details

Name \* [input field] 70 | Identification number \* [input field] 17

Address

Member State of establishment \* [dropdown] | Sub-division [input field] 35 | City \* [input field] 35

Street [input field] 70 | Street additional line [input field] 70 | Number [input field] 35

Postcode [input field] 17 | P.O. Box [input field] 70

[Delete](#) ^

*If a representative is defined in Header level, it will be applied for every good item.*

*If the report includes multiple representatives, **they need to be defined separately for each good.** This is the option that will avoid double-counting.*

# Competent authority

Draft report ID

**Draft-2023-Q3**

Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions
CbamDeclarant	BE000017	2023 - Q3	-	-	Draft	1	8.12 t CO2

Header info

---

**Goods imported**

**Header info**

Reporting declarant
Importer
Representative
Competent authority
Signatures

**Competent authority**

Reference number \*

BE000017
120



*The NCA reference number is automatically filled in based on the EORI number (country of the Reporting Declarant)*

# Signatures

Draft report ID 22 ✓

Cancel Preview Validate Save as draft Submit

Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions	Additional information
CbamDeclarant	BE000017	2023 - Q3	-	-		0	0 t CO2	Add remarks

Header info

---

Goods imported

### Header info

Reporting declarant
Importer
Representative
Competent authority
Signatures

#### Report confirmation

Date of signature \*

Place of signature \*

Signature (Full Name) \*

Position of person signing \*

- I certify that to the best of my knowledge the information provided on this form and attachments is accurate and complete.
- I confirm that the data and information provided in this CBAM Report are to be used and shared between the EU commission and Competent Authorities in accordance with Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism, Commission Implementing Regulation (EU) 2023/xxxx laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period, and Union or national law.



# STEP 2: Filling the 'GOODS IMPORTED'

- Goods imported
- Installations
- Emissions
- Parameters
- Carbon price due
- Supplementary

# Goods imported

Header info

---

**Goods imported**

[Add a good](#)

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 emissions

[Add an emission](#)

1. |

**Goods imported 72101100**

Representative **Goods imported** Supplementary

**Commodity**

HS sub-heading code \*  CN code \*  Description of goods \*  348

**Country of origin**

Country code \*

**Imported quantity per customs procedure**

[Add new](#)

1. Requested procedure: 40 | Area of import: EU

**Area of import**

Area of import

**Procedure**

Requested procedure \*  Previous procedure

**Goods measure (per procedure)**

[Add new](#)

Inward processing

Net mass \*  Type of measurement unit \*

**Special references for goods**

Additional information  512

List of customs codes – see [Implementing Regulation 2015/2447](#)

# Installations

Goods imported

[Add a good](#)

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 Emissions

[Add an emission](#)

1. | ■

**Installations** Emissions Parameters Carbon price due Supplementary

Country of production \*

IN - India

The company name of the installation

1244, TEST 123

🔍 Search in third country installation operators registry

Operator ID \* 1244 Operator name \* TEST 123

**Address**

Country code \* IN - India Sub-division City \* Kolkata

Street Street additional line Number

Postcode P.O. Box

**Contact person**

[Add new](#)

**Contact details**

Name \* Test123 E-mail \* test123@hotmail.com Phone number \* +324981245677

Installation

[Add new](#)

# Emissions

Header info

---

Goods imported

[Add a good](#)

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 emissions

[Add an emission](#)

1. |

1. |

Installations **Emissions** Parameters Carbon price due Supplementary

**Goods measure (produced)**

Net mass \*  Type of measurement unit \*

**Direct embedded emissions**

Type of determination \*  Type of applicable reporting methodology ⓘ \*  Applicable reporting methodology

Specific (direct) embedded emissions \*  tCO2/unit Type of measurement unit \*

**Indirect embedded emissions**

Type of determination \*  Source of emission factor \*  Source of electricity \*  Other source indication

Electricity consumed \*  MWh/unit Emission factor ⓘ \*  Specific (indirect) embedded emissions  tCO2/unit Type of measurement unit \*

**Installation emissions**

Installation total emissions  t CO2 Installation direct emissions  t CO2 Installation indirect emissions  t CO2 Type of measurement unit for emissions \*

Alternatively, other methods (incl. Default values)

Alternatively, other methods (incl. Default values)

# Parameters

[Add a good](#)

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 emissions

[Add an emission](#)

1. |

**Production method**  
[Add new](#)

1.P34, Iron or steel products ^

Method P34 - Iron or steel products	Identification number of the specific steel mill <input style="width: 95%;" type="text" value="256"/>	Additional information <input style="width: 95%;" type="text" value="512"/>
--	--	--

**Direct Emissions qualifying parameters**  
[Add new](#)

P34, Iron or steel products

- 1. Steel pre-consumer scrap v
- 2. Nickel content v
- 3. Content of other alloy elements v
- 4. Steel product scrap usage v
- 5. Manganese content v
- 6. Chromium content v
- 7. Precursor reducing Agent v

**Indirect Emissions qualifying parameters**  
[Add new](#)



This is **not a mandatory field**. It helps to justify the emissions calculated and refers to the production methods used. Data are pre-filled based on each CN code.

# Carbon price due


Header info

Goods imported

Add a good

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 emissions

Add an emission

1. | 

1. |

Installations Emissions Parameters **Carbon price due** Supplementary

**i**

Provide supplementary information for instrument reference description

Please provide the national legal basis of the carbon pricing scheme including the implementing provisions and their respective sources. Please enclose with this report one of the following:

- A web address which provides direct access to it, and
- a copy of the relevant extracts of the final text(s) of the legal basis

Please provide the above in the 'Supplementary tab' under in the 'Supporting Documents' section.

Carbon price due

Add new

Carbon price due

Add new

1., Delete ^

Country code \*

Type of instrument \*

Description and indication of legal act \*  512

Amount of the carbon price due \*

Currency \*

Exchange Rate to Euro \*  -

Amount (EURO)

Goods covered under carbon price due

Add new

1. ^

Type of product \*

Quantity of emissions covered \*  t CO2

Quantity covered by free allocations, any rebate or any other form of compensation \*  t CO2

CN of Product covered

Supplementary information  258

Additional information \*  512

Goods measure (covered)

Net mass

Type of measurement unit

# Supplementary


Header info

Goods imported

**Add a good**

1.72101100 | IN  
1 Tonnes | 8.12 Tonnes  
1 emissions

**Add an emission**

1. | 

1. |

Installations Emissions Parameters Carbon price due **Supplementary**

Emission's additional information

**Add new**

1.

Additional information

Supporting documents

**Add new**





*Additional information on emission calculations can be added here, as well as supporting documents (i.e. on carbon price due, EC Communication template, etc.)*

1. **Delete** ^

Type \*  Country of document issuance  Reference number \*  Document line item number

TED01 - Annual installation report  
TED02 - Annual installation emissions report  
TED03 - Calculated emissions for the reported goods  
TED04 - Legal reference to NA emissions framework  
TED05 - Other

Validity start date   Validity end date  

File

The allowed file types for upload are: PDF, DOC, DOCX, XLS, XLSX, JPEG, XML The maximum allowed file size is 20 MB

Drag and drop file here

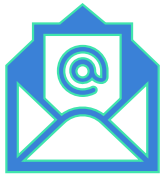
URI

# Submission of the CBAM report

Draft report ID								Cancel	Preview	Validate	Save as draft	Submit
<b>Draft-2023-Q3</b>												
Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions	Additional information				
CbamDeclarant	BE000017	2023 - Q3	-	-	Draft	1	8.12 t CO2	Add remarks				



# Belgian CA - Contacts



[info.cbam@health.fgov.be](mailto:info.cbam@health.fgov.be)



+32 (0)2 524 96 55



NL: <https://klimaat.be/cbam>

FR: <https://climat.be/cbam>

# Thank you

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[climat.be/cbam](https://climat.be/cbam)

[klimaat.be/cbam](https://klimaat.be/cbam)



 @klimaat\_be | @climat\_be | @climate\_be

 Federal Climate Change Department (Belgium)