

Session FAQs



Health
Food Chain Safety
Environment

Customs representation

Question

1. Who can lodge a customs declaration for EU-established importers ?

2. Can an importer have several indirect customs representatives?

3. Can CBAM reports be submitted in Belgium for CBAM goods imported in several EU member states?

4. When will be possible to submit one single declaration for all imports in the EU?

5. Can reporting of import to the EU to different EU countries be done centrally by one person?

6. Can neutral or third parties submit CBAM reports and access to the Registry?

Answer

1. Importer directly, direct and indirect customs representative.

2. The importer is free to use different indirect customs representatives, **each being accountable for the specific CBAM goods that they have introduced in their customs declaration**. Each representative will show their own EORI number at the customs (=the evidence of who is responsible for the CBAM reporting obligation). Thus, there can be no double-counting of embedded emissions.

3, 4 & 5. In principle, CBAM goods are attributed to a CBAM declarant **through the EORI number** provided to the customs authorities. By default, the CBAM reports for the different subsidiaries (with different EORI numbers) will be done separately.

However, since importers are allowed to appoint **indirect customs representative** to take on the CBAM obligations, one single indirect customs representative might be appointed and report at centralised level, representing all subsidiaries.

6. No, this is not possible.

Reporting (1/2)

Question

7. How do you report missing data in a long production chain of non-European suppliers for small consignments of more than €150?

8. a) How do you deal with operations carried out by subsequent links in the supply chain?
b) How do we deal with the addition of other materials (not subject to CBAM, such as plastics)? Should we include 100% of the emissions in the CBAM or should we determine the percentage by weight in the steel and report only that part?

9. If our suppliers fail or even refuse to deliver us the requested information on carbon footprint of the products, how can we proceed in reporting after the first test phase? Will we be penalized in that case?

Answer

7. The importer should request the required information **to the supplier**. If the latter does not have the requested details, then the request should be forwarded to supplier company until reaching the **producer**.

8. a) If the CBAM goods are further finished in the EU, additional emissions would be treated under the EU-ETS system. However, if CBAM goods are further transformed outside the EU and then imported in the EU for free circulation, then CBAM reporting would be needed.

b) The emissions to be reported shall only concern CBAM goods. Therefore, when reporting only the weight of the CBAM goods shall be considered.

9. Acknowledging the complexity of CBAM and the need for all actors to familiarise with this new Mechanism, the EC granted **more flexibility** to amend the first two CBAM reports **until 31 July 2024**. In addition, in exceptional cases, default values can be used until 31 July 2024, allowing to comply with reporting obligations. This period shall allow installations' operators to get used to the new system, so that they can provide all details smoothly and timely. Failing to compliance with CBAM obligations can lead to penalties.

Reporting (2/2)

Question

10. Will the data shared in the CBAM Transitional Registry be dealt with confidentiality?

11. What documents in original shall be provided to confirm CO2 emissions?

Answer

10. According to **Article 14** of the CBAM Regulation, the information contained in the CBAM registry “**shall be confidential, with the exception of the names, addresses and contact information of the operators and the location of installations in third countries**”. **Article 13** of the CBAM Regulation and **Article 15** of the Implementing Regulation laying down reporting obligations for the transitional period include an **obligation of professional secrecy** to information acquired by the competent national authority.

Some of the requested information is necessary to substantiate the reported level of emissions. However, a lot of the data which may be requested by the importer and considered sensitive is optional.

Excel template: operators of installations can decide whether they want to share the full, detailed information (optional) or only the synthesis tabs necessary to submit the CBAM declaration. There is a degree of flexibility allowing operators not to disclose the data they may consider sensitive.

11. No document in original needs to be provided. The reporting declarant must only submit the required information for the quarterly CBAM report through the CBAM Transitional Registry. According to the principle of transparency, **complete and transparent records** shall be kept at the installation of all data relevant for determining embedded emissions of the goods produced, including necessary supporting documents, **for at least 4 years after the reporting period**. Those records may be disclosed to the reporting declarant. Such records may be requested by EU Member States in case of a review of the quarterly CBAM report.

Various

Question

12. Registration issues for non-BE users

13. How can access the CBAM Transitional Registry?

14. In case of in indirect customs representation, who shall be deemed responsible for a Swiss importer with an individual Belgian VAT number?

15. How will the origin of goods be determined ?

Answer

12. In principle each user should register to the country that issued the EORI number, unless an indirect customs representative is used to report on several subsidiary companies established in different MS in the EU.
To access the transitional registry in Belgium **for a non-BE user**, one must go to a local registration office in Belgium to receive a personal activation code on paper.

13. In Belgium, the Customs authority grant access to the CBAM Transitional Registry. See the detailed steps on the website of the [General Administration for Customs and Excises](#).
For issues, please contact Customs helpdesk: plda.helpdesk@minfin.fed.be

14. In principle, the indirect customs representative will act on behalf of the importer **where the CBAM goods are released for free circulation**. Therefore, if the Swiss company imports and releases CBAM goods in Belgium, then the CBAM reports shall be submitted to the Belgian NCA.

15. It is understood as 'country of origin' of the goods, the country where the CBAM goods are transformed in semi or finished goods, generating direct and indirect embedded emissions. Therefore, it is the country where the CO2 emissions are produced.

Thank you

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 Federal Climate Change Department (Belgium)