CLECAT
European Association for Forwarding, Transport, Logistics and Customs Services

December 2025

BRIEFING

CBAM – Operational readiness for customs representatives

This internal CLECAT briefing document is intended to help CLECAT members understand the concrete operational implications of the Carbon Border Adjustment Mechanism (CBAM) for customs representatives and logistics service providers after CBAM enters its definitive stage. It focuses on what needs to be done before 1 January 2026, the strategic choices customs representatives must make regarding CBAM declarant status, and the practical consequences of accepting – or refusing – that role.

Concluding 2 years of its transitional phase, as of next year, CBAM is no longer a reporting exercise. From 2026, it becomes a financially enforceable system, technically connected to customs declarations, customs IT systems and the CBAM Registry. For customs representatives, particularly indirect representatives, this raises material questions of liability, data responsibility and risk management.

Note that this document is intended solely as guidance for CLECAT members, it assumes a basic knowledge of the CBAM systems and legislation and reflects the information available at the time of writing. Please also note that the definitive phase of the Carbon Border Adjustment Mechanism has not yet been implemented in practice by any operator or authority and should therefore be considered as work in progress.

Although a substantial body of legislation, implementing acts and guidance is now in place, CBAM implementation and interpretation of certain rules may differ across Member States. This may be the case in particular during the initial phase, as national competent authorities and customs administrations themselves continue to receive updates and operational clarifications from the Commission's CBAM team at EU level. CLECAT Members therefore are advised to remain alert to national instructions and evolving administrative practice and if necessary, notify CLECAT of these ASAP.

<u>CBAM in operational terms – what changes on 1 January 2026?</u>

CBAM is no longer parallel to customs procedures but enforced alongside.
From 1 January 2026, CBAM moves from a transitional reporting obligation to a definitive regime with the following core features:

- only authorised CBAM declarants may release for free circulation CBAM goods above the de minimis threshold
- CBAM status is checked at customs clearance via EU IT system CERTEX
- CBAM declarations become annual, financially enforceable, and if no standard values are used, must be verified by an accredited verifier
- CBAM certificates must be purchased as of 2027 and surrendered
- penalties apply for non-compliance

Who is the CBAM declarant?

Under the CBAM Regulation, the importer is the default CBAM declarant. Where an indirect customs representative acts for an importer not established in the EU, the indirect representative automatically becomes the CBAM declarant. Where the importer is established in the EU, the customs representative may refuse to act as CBAM declarant.

For third-country importers, indirect customs representatives do not have a choice – if they act, they are the CBAM declarant and bear the legal obligations and penalties. For EU-established importers, refusal is possible but must be explicit and contractually clear.

> **Legal Base:**
> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
> *Article 3 – Definitions – (15) importer; (17) authorised CBAM declarant*
> *Article 4 - Importation of goods*
> *Article 5 - Application for authorisation – (1); (1a)*

The de-minimis threshold

Following the Omnibus I CBAM amendment (Regulation (EU) 2025/2083), a single cumulative mass-based threshold of 50 tonnes per calendar year applies across iron and steel, aluminium, cement and fertilisers. Electricity and hydrogen are never exempt.

The threshold applies per importer, regardless of the number of customs representatives used. Even where an importer is below the threshold, indirect customs representatives acting for third-country clients must still apply for authorisation.

> **Legal Base:**
> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
> *Article 2a - De minimis exemption (1)-(4)*
> *Article 5 - Application for authorisation – (1b); (2) ; (2a)*

CBAM Authorisation – what needs to be done and when?

Applications for an authorisation as an authorised CBAM declarant must be submitted via the CBAM Registry Authorisation Management Module (AMM) section, using the applicant's EORI number and in the Member State of establishment, which is independent from the where the goods are imported to. A list of the national competent authorities can be found on this link List of National Competent Authorities for CBAM. Applications should be made as early as possible and no later than before the first CBAM import in 2026, but no later than 31st March 2026. Applications submitted by 31 March 2026 benefit from transitional tolerance.

> **Legal Base:**
> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
> *Article 5 - Application for authorisation*
> *Article 17 – Authorisation*

Customs declarations from January 1st – what will be checked at the border?

From 1 January 2026, customs declarations for release for free circulation covering CBAM goods must include specific CBAM-related TARIC document codes, including the CBAM authorisation number or application reference number, as well as any applicable exemption codes.

Customs IT systems will validate CBAM data against the CBAM Registry via CERTEX, checking that the authorisation exists (or, with the transitional exemption of Y Code 238, it has been submitted), it belongs to the importer or indirect representative, and is active. If validation fails, the import declaration is rejected.

The codes most likely to be used by customs intermediaries:

Y128	CBAM account number - The declarant is an authorised CBAM declarant and has entered its CBAM account number in the customs declaration.
Y137	De minimis exemption
Y237	Goods of EU Origin
Y238	Application to obtain the status of authorised CBAM declarant has been submitted until 31 March 2026

The full CBAM TARIC integration Commission Working document (including all the Y codes and their description) can be accessed on this link.

Refusing or accepting CBAM declarant status – options and limits

Customs representatives may refuse CBAM declarant status when acting for EU-established importers, provided this is clearly reflected in contractual arrangements and operational processes.
Refusal is not possible when acting as an indirect representative for a non-EU importer.

> **Legal Base:**
> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
> *Article 5 - Application for authorisation - (1);(1a);(1b); (2);(2a)*

If you accept CBAM declarant status..
..your operational to-do list will most likely include elements such as:

Before 1 January 2026:
– apply for authorisation
– identify which clients and flows you will cover
– update contracts to allocate responsibility for accuracy and timely provision emissions data or agreement to use standard values
– establish internal procedures for CBAM Registry access and delegation
– train staff on CBAM-related customs declaration requirements

During 2026:
– ensure CBAM data is available for each import
– choose between default values and actual emissions
– monitor cumulative thresholds
– ensure data verification in case no standard values are used
– purchase and as of 2027, surrender CBAM certificates

Default values (DVs) versus actual emissions

The Commission plans to automatically prefill CBAM declarations with default values based on customs data. Where default values are used, no accredited verifier is required. Where actual emissions are declared, full emissions data and verification by an accredited verifier are mandatory.

For customs representatives, default values reduce operational risk but may increase costs for clients, while actual emissions increase data, timing and liability risks. For further details on DVs see Commission Implementing Act on the Default Values and its Annex, made available by the Commission in its pre-publication form on 17th December.

When to file the 2026 CBAM report?

The first annual CBAM declaration for the 2026 reporting year is due by 30 September. This declaration will cover all CBAM goods imported during the calendar year 2026. There is no legal requirement to submit a CBAM declaration during 2026 itself; 2026 is the first year of financial liability, but annual reporting and purchase of CBAM certificates is postponed to 2027.

Verification of CBAM Emission data

In case the actual embedded emissions are declared, the annual CBAM declaration submitted by 30 September 2027 must be accompanied by a verification report issued by an accredited CBAM verifier. The verification report is therefore required at the point of submission of the annual declaration, not at import.

If default values are used instead of actual emissions, no verification is required, and the authorised CBAM declarant simply confirms the prefilled values in the CBAM Registry.

Whose responsibility is it to obtain verification?

The legal responsibility lies with the authorised CBAM declarant. Where a customs agent acts as an authorised CBAM declarant (notably as an indirect representative for a non-EU importer), it is legally the customs agent's responsibility to ensure that a valid verification report is obtained and submitted, even though the underlying emissions data and access to installations lie entirely upstream. This is why contractual arrangements with clients and producers are critical.

> **Legal Base:**
> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
> *Article 6 - CBAM Declaration - (2d)*
> *Article 8 - Verification of embedded emissions - (1)*

Is there already a list of accredited CBAM verifiers?

Not yet in a fully operational sense. Accreditation of CBAM verifiers is carried out by national accreditation bodies, in line with the CBAM implementing act on accreditation and verification. The Commission is expected to make available a central list of accredited CBAM verifiers in the CBAM Registry, but at this stage the verifier market is still developing. Capacity constraints and uneven availability across Member States are therefore expected, especially in the early years of the definitive phase.

CBAM certificates

A CBAM certificate represents one tonne of CO_2 equivalent of embedded emissions.
CBAM certificates are sold by Member States to authorised CBAM declarants via a common central platform managed by the Commission. Only authorised CBAM declarants may purchase certificates.
Where a customs intermediary acts as an authorised CBAM declarant – in particular as an indirect customs representative for a non-EU importer – the intermediary purchases, holds and surrenders CBAM certificates in its own name through the CBAM Registry.

The price of CBAM certificates is directly linked to EU ETS allowance prices. For imports in 2026, prices are calculated on a quarterly average basis; from 2027 onwards, prices are calculated weekly. Prices are published by the Commission and made available in the CBAM Registry.

Authorised CBAM declarants must ensure from 2027 that, by the end of each quarter, their CBAM Registry account contains certificates covering at least 50 % of the embedded emissions of CBAM goods imported since the beginning of that year. Certificates are surrendered annually together with the CBAM declaration, by 30th September of the year following importation.

For customs intermediaries, accepting CBAM declarant status entails direct financial exposure, ongoing liquidity requirements and penalty risk. CBAM certificates are therefore not a purely administrative obligation but a substantive compliance and risk-management issue requiring clear contractual arrangements with clients.

Legal Base:
Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a Carbon Border Adjustment Mechanism (CBAM regulation)
Article 3(24): definition of a CBAM certificate
Article 20(1) and (2): sale of CBAM certificates via a common central platform
Article 21(1) and (1a): calculation of the price of CBAM certificates
Article 22(1): obligation to hold sufficient CBAM certificates during the year
Article 22(2) and Article 6: annual surrender of CBAM certificates
Commission Implementing Regulation of 10 December 2025 on the calculation and publication of the price of CBAM certificates (C(2025) 8560 final):
Articles 1 to 5: methodology for calculating quarterly (2026) and weekly (from 2027) CBAM certificate prices

Contracts – a non-negotiable element

Customs representatives acting as CBAM declarants are strongly advised to ensure contracts clearly allocate responsibility for data accuracy, certificate costs, penalties and corrections. Without clear contractual protection, the legal risk rests with the representative.

Uncertainties remaining

A further structural risk arises where CBAM goods enter the economic cycle of the Union following a customs infringement resulting in a customs debt under Article 79 of the Union Customs Code (UCC), notably in the context of external transit, customs warehousing or temporary storage, potentially exposing freight forwarders and holders of the transit procedure to CBAM penalties for 'persons other than authorised CBAM declarants, given that release for free circulation on behalf of the importer will no longer be possible.

This is because the CBAM Regulation defines “import” as release for free circulation (Article 3(4) and Article 4), so that other cases in which a customs debt is incurred fall under the rules for 'introducing goods into the customs territory of the Union without complying with the obligations under this Regulation'. Consequently, procedural customs errors may lead, besides a customs debt, to both customs penalties and enhanced CBAM penalties under Article 26(2) and (2a), even where CBAM compliance was not legally or practically possible.

This risk is particularly relevant for freight carriers and holders of a transit procedure, including non-EU operators, as the Regulation does not provide a clear mechanism to regularise such cases or to clarify how CBAM declarations or certificates should be handled where goods enter the Union’s economic cycle outside the defined standard import framework.

The issue has been raised with the Commission’s CBAM team, and further clarification is awaited

Future development of CBAM – planned scope extension and timeline

Based on the Commission proposal and its Annex, CBAM is expected to expand significantly beyond its current scope in the coming years. The Commission proposes to extend CBAM to selected steel- and aluminium-intensive downstream products. Subject to adoption by the co-legislators, these scope extensions are planned to apply from 1 January 2028. The products identified include, in particular, a wide range of iron and steel articles (such as tubes, pipes, structures, fasteners and household articles), aluminium-containing products, and numerous manufactured goods and machinery that contain significant amounts of steel or aluminium, including components and parts.
The Commission has also indicated that potential future extensions to downstream products in other CBAM sectors – notably cement, fertilisers and hydrogen – will be assessed in subsequent reviews.

CLECAT conclusion

CBAM fundamentally changes the role of customs representatives by embedding climate-policy obligations into customs clearance. Members are strongly encouraged to take an explicit strategic decision now on whether, and under what conditions, to act as authorised CBAM declarants. CLECAT will continue to monitor developments and support members as implementation progresses.