

Draft CBAM Implementing Act on reporting

Peter Pozsgai, Governance Expert

5 July 2023, Vienna

- CBAM Regulation applies from 1 October 2023;
- Reporting obligation on EU importers regarding:
 - the total **quantity** of CBAM-goods imported in the EU;
 - including the total amount of **embedded emissions** and total indirect emissions;
 - the **carbon price** paid in the country of origin including rebates & compensations;
 - to be submitted no later than **one month after each quarter**.
- **First reports to be submitted by end January 2024**
- **Draft** Implementing Act published by the EC on 13 June – [public consultation](#) open until 11 July 2023;
 - Covering the requirement in Art. 35 of the CBAM Regulation;

CBAM report (Art. 35)

≠/=

CBAM declaration (Art. 6)

Importer or indirect customs representative (“reporting declarant”)

Submitted by

Authorized CBAM declarants (registered in the CBAM Registry)

CBAM Transitional Registry

Submitted to

CBAM Registry

For a given quarter

Covering the period

Each year until, covering the preceding year

1 October 2023 – first reports due by end January 2024

Applicable from

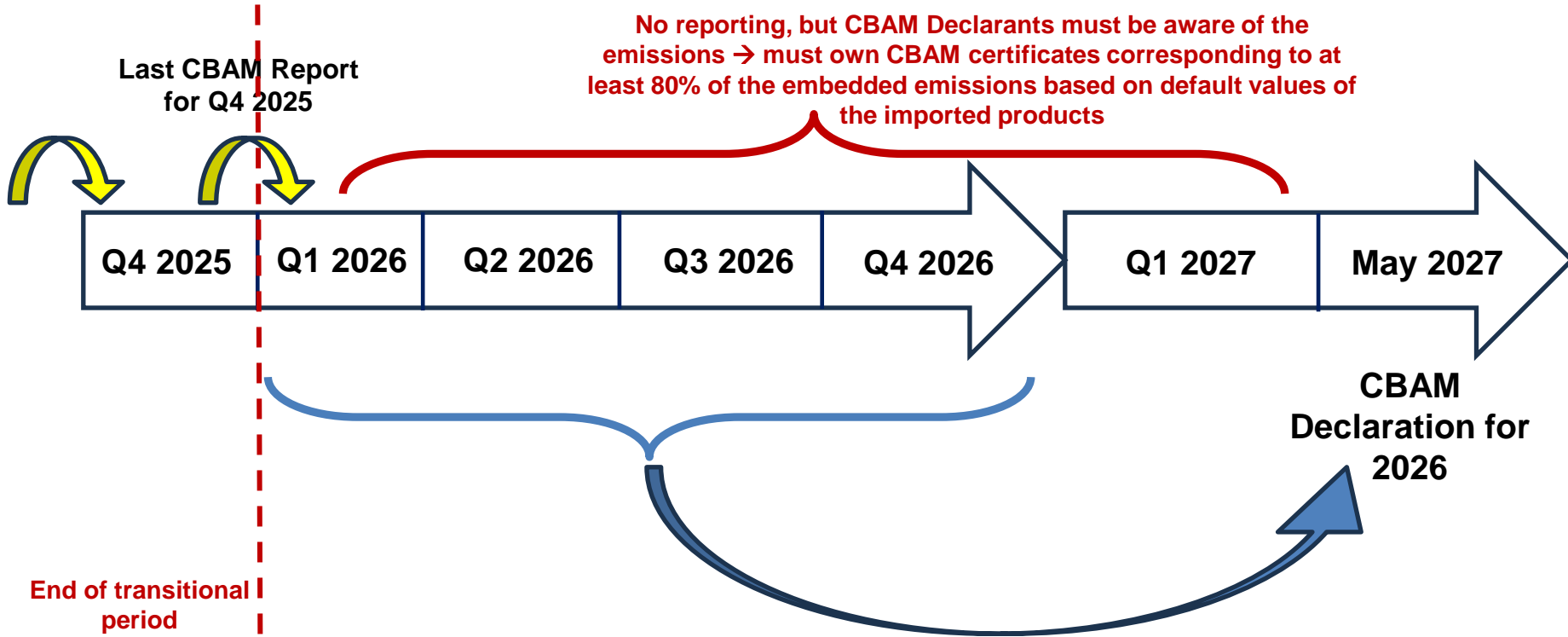
By 31 May each year starting from 2027, covering 2026

To collect information, phase in reporting

Main aim

Basis for the calculation of embedded emissions & CBAM certificates to be surrendered

- CBAM Reports are applicable only in the transition period (i.e. before the introduction of the financial adjustment obligation) → this reporting regime is to be phased out with December 2025



Reporting details

- Quantity and types of goods;
- Regarding **embedded** emissions:
 - country of origin;
 - the installation where it was produced (UN/LOCODE, company name, contacts, geographical coordinates);
 - production routes, i.e. technological options for production (for steel the ID nr. of steel mill where batch of raw materials came from if known);
 - specific direct emissions.
- Regarding **indirect** emissions:
 - electricity consumption;
 - indication whether actual emission or default values are reported;
 - corresponding emission factor;
 - amount of specific indirect emissions.

Reporting details

- The reporting declarant may ask the producer to use the EC template to provide the information **BUT!** no verification needed yet!;
 - CBAM reports for Q4 2023 and Q1 2024 may be modified until July 2024 (*default rule is modification possible for 2 months after the quarter subject to reporting*) → EC **may** check of the CBAM reports within 3 months after the deadline for **completeness** and **correctness** → CAs **shall** check CBAM reports
 - **Penalties by CAs** for a.) not submitting and for b.) not correcting a CBAM report → EUR 10-50 for each unreported tonne of CO₂ of embedded emissions → higher penalties if breach is longer than 6 months;
- Technical details spelled out in the Annex of the draft Impl. Act. → **the technical rules largely build on the EU ETS MRVA framework, similar to the EnC MRV**



THANK YOU
FOR YOUR ATTENTION

GET IN TOUCH

 www.energy-community.org

 [Ener_Community](https://twitter.com/Ener_Community)

 [/company/energy-community](https://www.linkedin.com/company/energy-community)

 [/Ener.Community](https://www.facebook.com/Ener.Community)

 [/EnergyCommunityTV](https://www.youtube.com/EnergyCommunityTV)