



Financial Directorate of the Slovak Republic

CBAM: The initiative for a carbon border adjustment mechanism

Information for operators in relation to the transition period (from 1 October 2023 to 31 December 2025), concerning the REGULATION (EU) 2023/956 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 May 2023 establishing a carbon border adjustment mechanism.

The regulation applies to goods from Annex 1 with third country origin, where those goods or compensating products derived from those goods are placed under the inward processing customs procedure pursuant Article 256 of REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code in its current version (hereinafter referred to as the 'Union Customs Code') and are imported into the customs territory of the Union.

The Regulation does not apply to:

- a. imported goods the value of which does not exceed, per consignment, the negligible value (Article 23 of COUNCIL REGULATION (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty),
- b. goods contained in the personal luggage of passengers arriving from a third country and not exceeding per consignment the negligible value,
- c. goods to be transported or used in connection with military activities.

During the transition period from 1 October 2023 to 31 December 2025, the importer's obligations under the Regulation shall be limited to the reporting obligations set out in Articles 34 and 35 of this Regulation.

The reporting obligation under Article 34 of the Regulation also applies to imports (Article 3, point 4. "import" - means the release for free circulation as provided for in Article 201 of Regulation (EU) No 952/2013) of products obtained under the inward processing customs procedure which are not listed in Annex I of the Regulation, if these are obtained via processing operations from goods listed in Annex I of the Regulation.

Pursuant to Article 35 of the Regulation, any importer or, in situations covered by Article 32, indirect customs representative in accordance with Article 18 of the Union Customs Code who has imported goods in a given quarter of a calendar year shall submit to the Commission for that quarter a report containing information on the goods imported in that quarter, no later than one month after the end of that quarter.

The report shall contain the following information:

1. the total quantity of each commodity, expressed in megawatt-hours for electricity and in tonnes for other commodities, specified for each facility producing the commodity in the country of origin,
2. the actual total tied emissions expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or, in the case of other goods, in tonnes of CO₂e emissions per tonne of each type of good, calculated in accordance with the method set out in Annex IV of the Regulation,
3. total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7 of the Regulation,
4. the carbon price payable in the country of origin in the case of tied emissions in imported goods, taking into account any rebate or other form of offset available.

The reporting obligation does not apply to imports of:

- a. the products obtained under the outward processing customs procedure referred to in Article 259 of the Union Customs Code (outward processing arrangements),
- b. goods which qualify as returned goods in accordance with Article 203 of the Union Customs Code

The list of third countries that do not fall within the scope of the Regulation is set out in Annex III of Regulation.

Schedule of online webinars for importers of goods listed in Annex I of the Regulation:

- Cement: 15 September 2023 from 10.00 a.m. to 11.30 a.m.
- Aluminium: 21 September 2023 from 14.00 to 15.30
- Fertilisers: 26 September 2023 from 11.30 a.m. to 1.00 p.m.
- Electricity: 28 September 2023 from 9.30 a.m. to 11.00 a.m.
- Hydrogen: 3 October 2023 from 15.30 to 17.00
- Iron and steel: 5 October 2023 from 16.00 to 17.30

Registration for the online webinars is available on the EU Customs and Taxation Training Portal. All webinars are recorded and stored on the same page.