



CBAM

Carbon Border Adjustment
Mechanism

IMPLICATIONS FOR YOUR IMPORT PROCESS

The regulation establishing a carbon border adjustment mechanism (**CBAM**) of 10 May 2023 is one of the cornerstones of the European Union's **Fit for 55 package**. This regulation was amended by Regulation (EU) 2025/2083 of 8 October 2025. With CBAM, Europe is striving for a **sustainable economy**. Today, **European companies** must comply with **strict rules** on **CO2 emissions, while this is not the case in third countries**. To promote **fair competition**, this **carbon tax** is being implemented in the form of **CBAM**. The aim is to make the production of carbon-intensive products in third countries less attractive.

CBAM started with a transition period from 1 October 2023 to 31 December, during which a quarterly reporting obligation applied. **From 1 January 2026**, the **definitive scheme** will come into force and anyone wishing to import CBAM goods into the EU will, under certain conditions, first have to obtain a licence and, in addition to the annual reporting requirement from 2027 onwards, pay a price for carbon emissions for the purchase of certificates.

WHICH SECTORS?

The CBAM applies to the following **sectors**:

01 Cement

02 Aluminium

03 Fertilisers

04 Electricity

05 Iron and steel

WHICH GOODS?

The **complete list of goods** to which **CBAM applies** can be found via the following link: [List of CBAM goods](#)

50-TONNE THRESHOLD

According to Article 2a CBAM ((EU) 2025/2083), **imports of up to 50 tonnes of CBAM goods per importer per year are not subject to CBAM obligations. This threshold may be adjusted in the future. This threshold does not apply** to imports of **water** and **electricity**.

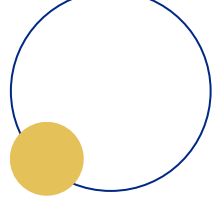
The 50-tonne threshold is based on the cumulative mass per importer per year and applies cumulatively to all CBAM goods imported into the EU. If the net mass of all CBAM goods imported by an importer in a given calendar year does not cumulatively exceed the threshold, that importer is exempt from CBAM obligations in that calendar year. If an importer exceeds the threshold in the relevant calendar year without having obtained authorised CBAM declarant status in time, the importer is subject to penalties in accordance with Article 26(2) CBAM.

WHAT ARE THE OBLIGATIONS?

The importer subject to CBAM obligations must obtain the **status of authorised CBAM declarant**, is obliged to submit a CBAM declaration in respect of all emissions embedded in all goods imported in that calendar year, and is obliged to purchase and surrender CBAM certificates in respect of all those emissions. This means that if, for example, the threshold is exceeded by 10 tonnes (a total of 60 tonnes of CBAM goods have been imported), the CBAM obligations apply to all 60 tonnes of CBAM goods and not just to the 10 tonnes by which the threshold has been exceeded.

From 1 January 2026, the CBAM declarant must also be registered as an authorised CBAM declarant. Customs will then check whether the importer and/or CBAM declarant is registered. If this is not the case, the goods may not be imported.

WHO?



The authorised CBAM declarant is:

If the importer is established in the EU

- The importer or
- The indirect representative (with permission – without permission, the importer remains responsible for compliance with CBAM obligations)

If the importer is established outside the EU

- The indirect representative

A direct customs representative cannot act as an authorised CBAM declarant. In the case of **direct customs representation**, the **importer is responsible for compliance with CBAM obligations**.

In all cases where you wish to engage your customs representative for CBAM purposes, the latter will ask you to sign a CBAM declaration.

LEARN MORE?

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