

Carbon border adjustment mechanism

16/01/2024



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de l'Environnement, du Climat
et de la Biodiversité

Administration de l'environnement



Summary

- What is CBAM
- Registry Access
- Registry Use (Default values)
- Future and Penalties
- Questions

- ~~Excel and registry~~
- ~~Questions~~

What is CBAM?

**Prevent
Carbon
leakage**

**Reinforce and
complement EU
ETS**

**Any import
from non-EEA
countries**

**Imports worth
more than 150
euros**

**Transitional
and
definitive period**

- Carbon dioxide
- Nitrous oxide
- Perfluorocarbons



- Importer
- Customs representative
- Third party declarant

**Iron
and
Steel**

Fertilisers

Hydrogen

Cement

Aluminum

Electricity

CN Codes

Known by producer and customs

TARIC

Iron and steel

72000000
Iron and Steel

7301xxxx

-

731100xx

7326xxxx

Other articles of
iron and steel

Exceptions

7202xxxx
Ferro – silicon
Etc.

7204xxxx
Ferrous scrap

Cement

25070080
kaolinic

25231000
Clinkers

25232100
White Portland

25232900
Portland

25233000
Aluminous

25239000
Other hydraulic

Aluminium

7601xxxx
Unwrought
aluminium

7603xxxx

-

7614xxx

7616xxx
Other articles of
aluminium

Fertilisers

208080000
Nitric acid/
Sulphonitric
acids

2814xxxx
Ammonia

28342100
Nitrates of
Potassium

3102xxxx
Mineral or
chemical
fertilisers

3105xxxx

Electricity

27160000
Electrical energy

Hydrogen

28041000
Hydrogen

Annex I - Regulation 2023/956

‘embedded emissions’ means direct emissions released during the production of goods and indirect emissions from the production of electricity that is consumed during the production processes, calculated in accordance with the methods set out in Annex IV and further specified in the implementing acts adopted pursuant to Article 7(7);

CBAM Registry

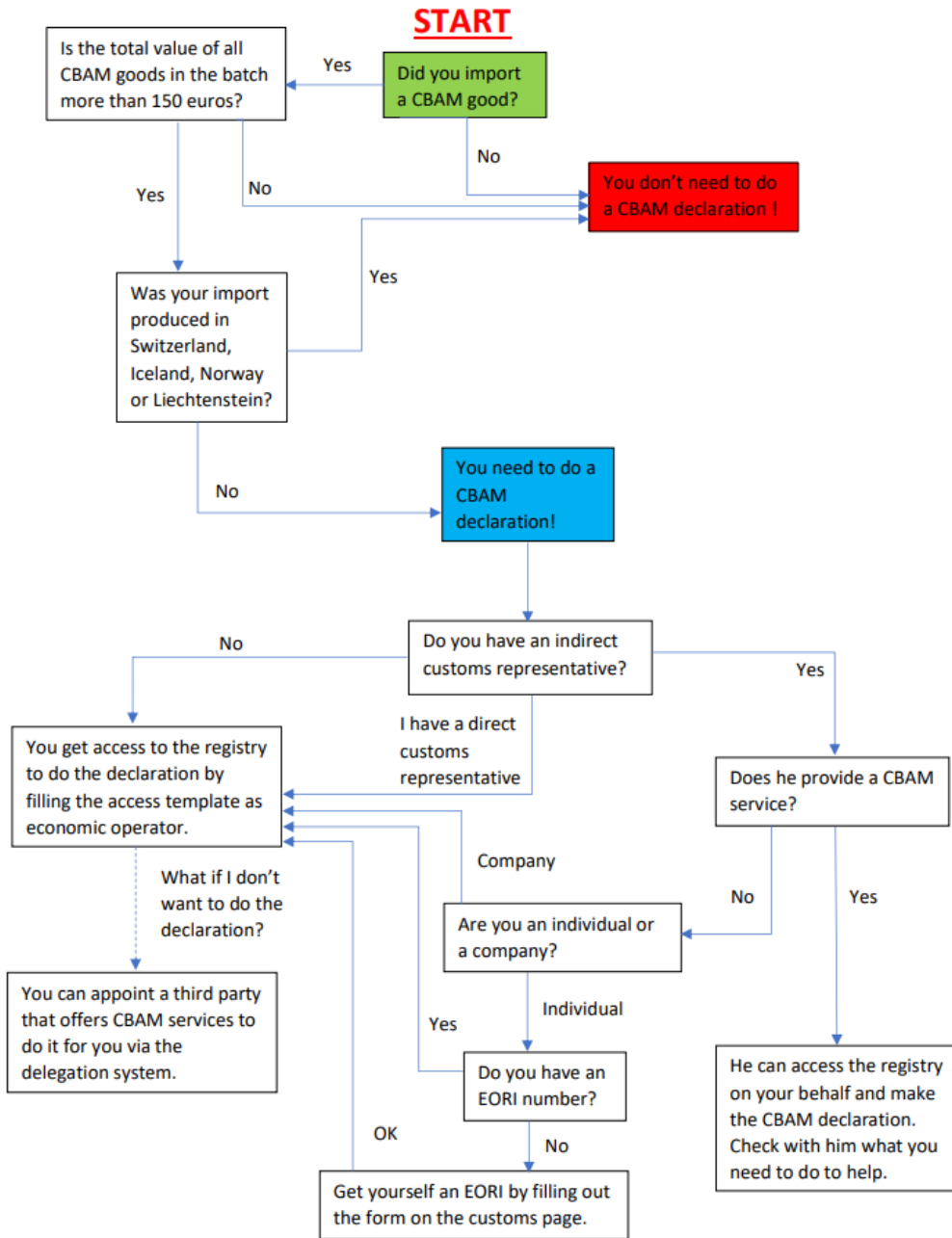
Centralized platform	Transitional registry only	Embedded carbon emissions	Default values	No verification (yet)	No certificates (yet)	Controlled by Commission
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01/10/2023 – 31/12/2025

Report due every 3 months for each trimester

- 01/10/2023 - 31/12/2023 → 31/01/2024
- 01/01/2024 - 31/03/2024 → 31/04/2024
- 01/04/2024 - 31/06/2024 → 31/07/2024
- 01/07/2024 - 31/09/2024 → 31/10/2024
- 01/10/2024 - 31/12/2024 → 31/01/2025
- 01/01/2025 - 31/03/2025 → 31/04/2025
- 01/04/2025 - 31/06/2025 → 31/07/2025
- 01/07/2025 - 31/09/2025 → 31/10/2025
- 01/10/2025 - 31/12/2025 → 31/01/2026

Import in any European country
Access to Luxembourgish Registry with LU EORI only!

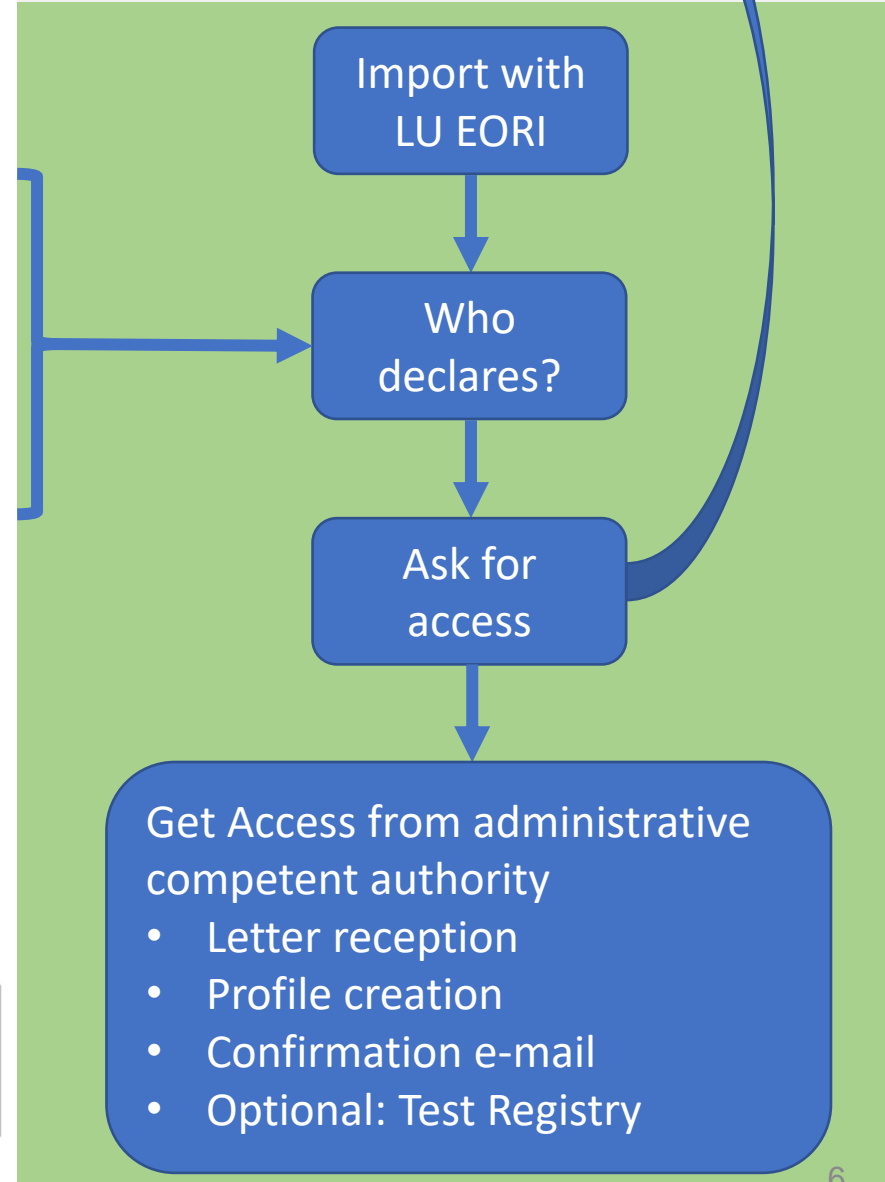


- Guide pour la démarche d'accès : [\(FR\)](#) [\(DE\)](#) [\(EN\)](#)
- Template pour la demande d'accès au registre : [\(FR\)](#) [\(DE\)](#) [\(EN\)](#)
- Template pour rajouter un employé supplémentaire : [\(FR\)](#) [\(DE\)](#) [\(EN\)](#)

Connexion au registre : <https://cbam.ec.europa.eu/declarant>

Guides d'utilisation de la Commission

Un arbre de décision a été développé pour vous aider à comprendre l'accès au registre : [Decision Tree](#)

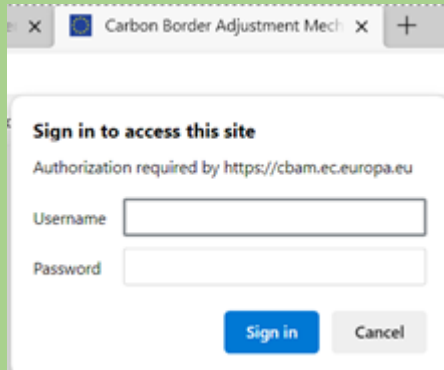


CBAM Registry Access – Demonstration

<https://environnement.public.lu/dam-assets/documents/emweltprozeduren/ets/cbam/20231222-luxembourg-cbam-registry-access-guide-en.pdf>

Existing problems

- No account with CDS use until march
https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-customs/cds-customs-decisions-system_en
- Problems with cookies - > Incognito window or other browser



To summarise:

- Check with your representative or yourself if you have imported CBAM goods. In doubt you can write us an e-mail to ask.
- Check with customs representative who does the report and collects the information. This should help you decide <https://environnement.public.lu/dam-assets/documents/emweltprozeduren/ets/cbam/decision-tree-cbam-gf.pdf>
- Go to our website and get our access guide. <https://environnement.public.lu/fr/emweltprozeduren/Autorisations/cbam.html>
- Read it carefully <https://environnement.public.lu/dam-assets/documents/emweltprozeduren/ets/cbam/20231222-luxembourg-cbam-registry-access-guide-en.pdf>
- Download the Access template and fill it out. Do not forget your UID. <https://environnement.public.lu/dam-assets/documents/emweltprozeduren/ets/cbam/access-cbam-portal-en.pdf>
- If you are the second person to apply for the same company, use this template <https://environnement.public.lu/dam-assets/documents/emweltprozeduren/ets/cbam/20231208-access-cbam-additional-employee-en-v2.pdf>
- Send it per post to our address. In doubt send it to us per mail for proofreading. Please do not forget the employment certificate.
- Wait for a confirmation mail from us.
- You may now access the registry: <https://cbam.ec.europa.eu/declarant>

CBAM Registry – Access

- <https://cbam.ec.europa.eu/declarant>

Importer (EO)

Where Are You From (wayf)

Select the domain of the application you request access to
Carbon Border Adjustment Mechanism

Select the country where you want to be authenticated
Luxembourg

Select type of actor
Economic Operator

Type of ID
EORI number

ID
LU11111111

I am acting on behalf of:
 Myself
 The following (natural/legal) person with:
 I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS

Indirect Customs representative (CR)

Where Are You From (wayf)

Select the domain of the application you request access to
Carbon Border Adjustment Mechanism

Select the country where you want to be authenticated
Luxembourg

Select type of actor
Customs representative

Type of ID
EORI number

ID
LU22222222

I am acting on behalf of:
 Myself
 The following (natural/legal) person with:
 I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS


Additional employee of EO or CR, third party (via delegation)

Where Are You From (wayf)

Select the domain of the application you request access to
Carbon Border Adjustment Mechanism

Select the country where you want to be authenticated
Luxembourg

Select type of actor
Employee

Type of ID
EID 

ID
LU11111111

I am acting on behalf of:
 Myself
 The following (natural/legal) person with:
Type of actor
Economic Operator
Type of ID
EORI number
ID
LU11111111
 Directly
 Having a mandate from
 I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS

CBAM Registry Use – Demonstration

(presented in video format because descriptions of the registry buttons can be found in the documents below)

Commission Webinar
explaining the Registry

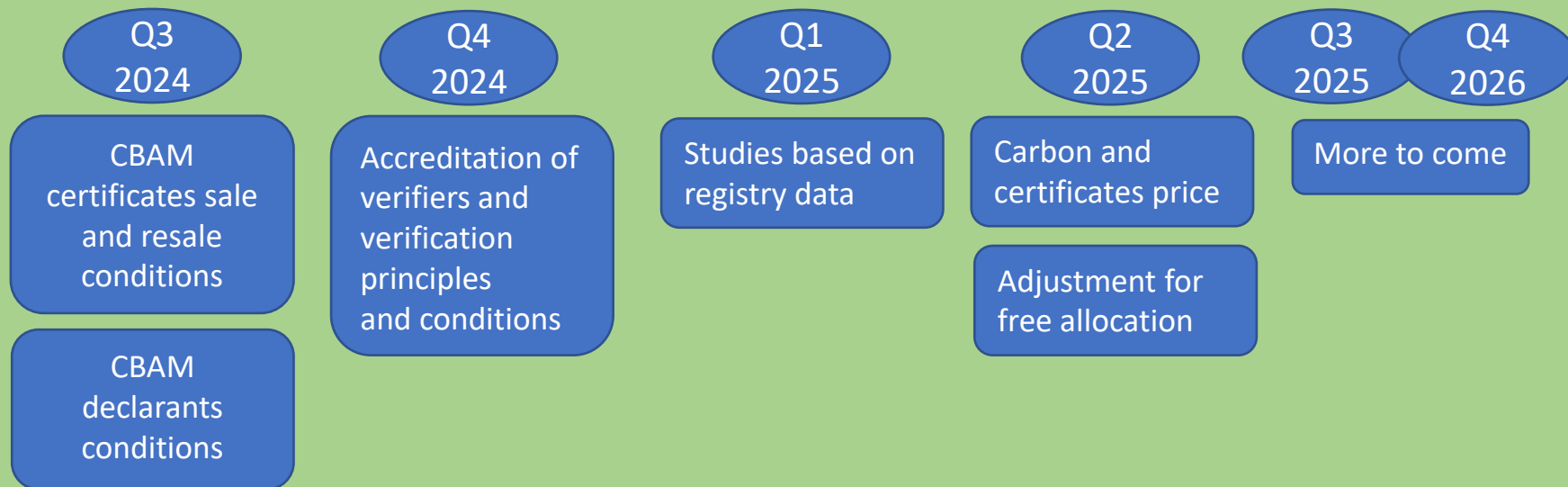


• <https://customs-taxation.learning.europa.eu/course/view.php?id=809§ion=1>

Written guide/description of
the Registry

• <https://taxation-customs.ec.europa.eu/system/files/2024-01/CBAM-UMN-UI%20manual%20for%20Declarants%20%28incl.%20Business%20Guide%29%20-%20Release%201.2-v1.41.pdf>

Timeline



Penalties

- Reporting of embedded emissions in CBAM goods from 1 October 2023 is compulsory. Reporting declarants may face penalties ranging between EUR 10 and EUR 50 per tonne of unreported emissions. The penalties apply where a) the reporting declarant has not taken the necessary steps to comply with the obligation to submit a CBAM report, or b) where the CBAM report is incorrect or incomplete, and the reporting declarant has not taken the necessary steps to correct the CBAM report after the competent authority initiated the correction procedure.

Questions?

CBAM Registry Use – With Excel sheet

https://taxation-customs.ec.europa.eu/document/download/2c15cd0e-2447-4ef8-ab70-68b80b66ede8_en?filename=CBAM%20Communication%20template%20for%20installations_en_071123.xlsx

Contact

Administration de l'environnement

Unité Permis et subsides

Équipe ETS/CBAM

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www.aev.gouvernement.lu

D'ËMWELTVERWALTUNG

Am Déngscht vu Mënsch an Ëmwelt

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