



3rd Webinar questions transcript (17/12/2025)

1. Can you share the website of accreditation bodies?

In our verification section we shared the websites of accreditation bodies around Luxembourg.
<https://environnement.public.lu/fr/emweltprozeduren/Autorisations/cbam/verification-des-emissions.html>

2. Can the EU importers use the actual emission data declared by the producers right away, and later wait for the accredited verifiers to do the data verification on the site of the producers?

Only verified emission data can be used, because it needs to follow the same guidelines as the European producers in the ETS framework. Please contact or have your producers contact potential verifiers as soon as possible to determine if your emissions will be verified.

3. For steel products, only direct emissions are required to be reported. Does this also apply to the steel precursors of complex products?

Yes, it does. Indirect emissions are only used to calculate emissions of cement and fertilisers.

4. Is there any negotiation at the moment with the importation of material from UK?

No negotiations to not include a country are happening right now.

5. How does it work with UK. Will they use a similar CBAM system and values can be deducted?

You can find all the information about the UK's CBAM here:

<https://www.gov.uk/government/publications/factsheet-carbon-border-adjustment-mechanism-cbam/factsheet-carbon-border-adjustment-mechanism>

The UK will have their own CBAM in 2027. Starting then, this carbon price paid can be used to reduce the EU's CBAM, since it is a carbon tax too.

6. Declaration by Quarter model as in transitional phase is maintained?

The last report is the Q4 2025 report. It is due by 31st January 2026. On the registry you can see an entry for a Q1 2026 report. This is an unintended bug.

During the definitive phase, only one report will need to be declared. The deadline will be the 30 September the following year of the import. There will be a webinar on how to do it as soon as possible.



7. CBAM info will be entered for any custom declaration?

The digital report will present all the imports that happened during the previous. The options available will be to validate it, make amendments in case of mistakes and to attach verification reports to use actual values instead of default values for the emission factors.

8. Which date of EU import defines the quarter of declaration?

The date of release for free circulation is considered. Not the date where the request for customs declaration is filed.

9. Previously you said when evidence demonstrates that the benchmark is too high or low, it shall be reviewed and revised by the commission, but what kind of evidence is needed for this to happen, can you give us some further indications?

If an actor or multiple actors like Member States or relevant stakeholders inform the Commission about certain problems, they will be addressed. The evidence would likely need to be multiple trustworthy data sources that contradict the current benchmark value.

10. So, before February 1, 2027, we will make the CBAM declarations as in 2025, and we will start purchasing CBAM certificates on February 1, 2027 for imports made in 2026.

No, the declarations will not be like during the transitional phase. There is no more quarterly reporting. You need to track your imports and know what carbon price to pay in 2027. The AMM module, where you requested the authorization, has a new option named “Monitor and control” that can help you track how many CBAM liable goods you imported. There will only be one yearly report.

11. Our steel product can be a mixture of both BOF and EAF steel that obviously have different benchmark values, then which one we need to select? Is there any rule of priority of selection, for example I have to go for the bigger benchmark value?

If you use actual data, the verification report will define the production method and the benchmark to use.

If you use default values, you will have to use a specific benchmark, that depends on the CN code and the country of origine. We have a comparison between goods starting with 7205 coming from either Azerbaijan or China on our page about the calculation method, to help understand this choice.

The benchmark used reflects the most used method of production in a given country.

<https://environnement.public.lu/fr/emweltprozeduren/Autorisations/cbam/calcul-du-prix-cbam.html>

12. Will you share the slides ?

They can be found [here](#)