



Guide to become an authorized CBAM declarant

This document serves as a guide for importers and indirect customs representatives who will be importing goods during 2026 that meet the criteria set out in the European Regulation (EU) [2023/956](#). These criteria are as follows:

- Country of origin outside EEA (EU, Switzerland, Norway, Iceland, Liechtenstein)
- Value over €150 (per consignment)
- CN code referenced in Annex I of Regulation 2023/956

The authorization is required in order to get a CBAM-certified number for customs declarations in 2026. This number will determine the entity that has to surrender CBAM certificates based on the import. Importing CBAM goods without an authorization will immediately be penalized.

The Commission has published a [legislative package](#) aimed at amending the €150 de minimis rule. The current suggestion is to change the threshold to 50 tonnes per year. Given that the package has not yet been voted on and is subject to change, any importer exceeding the original criteria must apply to their competent authority. However, it is recommended that any importer who does not expect to exceed the 50-tonne threshold should wait to apply before 1st October 2025, when the competent authority will share the progress of the legislative package at the latest.

Who should apply?

If you are an importer who expects to import 50 tonnes or more from 2026 onwards, then you need to become an authorized CBAM declarant. Customs representatives are recommended to apply. Any application made by an entity that does not import any goods will be rejected.

Starting 2nd May 2025, it is possible to apply to become an authorized CBAM declarant in Luxembourg.

How do I apply?

Any entity registered on the transitional registry has access to the AMM module, which can be accessed via this link: <https://cbam.ec.europa.eu/authorised-declarant/#/>

If your access does not work, please contact the competent authority.

The procedure is described in Annex I of this document.

What information is required?

- Name, e-mail address and telephone number of the person.
- (For indirect customs representatives) At least the contact details of one of your customers.
- Main economic activity.

- Types, quantities and values of goods to be imported.
- Certification by the tax authority where the applicant is established that the applicant is not the subject of an outstanding recovery order for national tax debts. In Luxembourg, this document must be requested by the three tax authorities:
 - Administration des douanes et accises (ADA).
 - E-mail to caisse.centrale@do.etat.lu .
 - Request a “Certificat CBAM aux mains du procureur” for your company.
 - Indicate your TVA number in the request.
 - Administration de l’enregistrement, des domaines et de la TVA (AED).
 - E-mail to attestation.tva@en.etat.lu
 - Request a “Certificat de conformité” for your company.
 - Request a « Attestation d’inscription au rôle des personnes identifiées à la taxe sur la valeur ajoutée » for your company.
 - Administration des contributions directes (ACD).
 - E-mail to certificat.MACFautorise@co.etat.lu.
 - Request a “Certificat de non-obligation pour le CBAM” for your company.
- A declaration of honor in which the applicant certifies that he or she has not been involved in serious or repeated breaches of customs legislation, tax regulations or the rules on market abuse during the five years preceding the year of application, including the fact that he or she has not committed any serious criminal offences related to his or her business activity.
Simply tick a box on the registry.
- Financial and operational details.
 - For the three last years (in €) from the financial report.
 - Net profit/loss.
 - Turnover.
 - Current assets.
 - Current liabilities.
 - Number of persons dedicated to CBAM reporting and controls.
 - National business registration number (RCS).
 - AEO status (if available).
- The European Regulation (EU) 2023/956 stipulates that a guarantee must be provided by any entity wishing to apply for a CBAM authorization if it has been **established throughout the 2 years preceding the request** in Luxembourg. If at the moment of applying for the authorization, the applicant has been established during the two entire years preceding, no guarantee is needed. This means that if you ask for an authorization in 2025, you need to have been established since before 1st January 2023 to not require a guarantee.

Practically, the bank guarantee is made after the initial request for authorization. If the NCA notices that the company was established less than 2 years ago, based on the company number, a bank guarantee will be requested to finalize the CBAM-authorization. The amount needed will be calculated by the NCA and a deadline of 60 calendar days will be given to provide it via the registry. After validation of the submitted bank guarantee, it needs to be sent to the following address via registered mail or delivered by hand:

Administration de l'Environnement
USEE ETS/CBAM
1, avenue du Rock'n'Roll
L-4361 Esch-sur-Alzette

The following criteria must be met for the guarantee to be accepted:

- A first demand guarantee.
- Produced by a European bank (preferably Luxembourgish).
- It needs to be authorized, signed, dated and be written in either English, French or German.
- Information on the applicant.
 - Name and address of the importer.
- Information on the guarantor.
 - Name and address of the bank.
- Information on the beneficiary.
 - In the name of the State of Luxembourg.
 - It can only be retrieved by the « Administration de l'enregistrement, des domaines et de la TVA » and on the following account: LU80 0019 5955 4435 5000 by ENREG ET DOM LUX LAR- RECOUVREMENTS.
- Description of the specific CBAM obligation for which the guarantee is granted
 - Indicate that it can only be retrieved if the applicant fails to surrender CBAM certificates until after 2 years of the creation of the guarantee.
 - For information purposes but not to include into the guarantee: The NCA will automatically release the guarantee after the date of surrendering CBAM certificates of the second year in which the authorized CBAM declarant has surrendered them in accordance with Article 22 of 2023/956.
 - If the bank requires a validity period, indicate its validity to be “until freed by the NCA in accordance with article 17 of regulation (EU) 2023/956.
- Name the applicable law.
 - Reference (EU) 2023/956, article 17.
- The guaranteed amount will be calculated by the NCA and be according to the following method:

*Net mass * Emission factor * ETS allowance price * CBAM factor*

- Net mass

Net mass of all projected goods in tonnes. If, during the period of validity of the guarantee, the total mass exceeds the mass used for calculation during a given year, a new guarantee will be required.

- Emission factor

Each CN code has an emission factor which can be indicated by the supplier or found in the following document as a default value: <https://taxation-customs.ec.europa.eu/system/files/2023-12/Default%20values%20transitional%20period.pdf>

Only values indicated by the supplier which have been verified are accepted. As verification is only possible from 2026 onwards, any guarantee made before 2026 will use the default values.

- ETS allowance price

The CBAM allowance price is identical to the ETS price. The current price will be used when the guarantee is created. The current price can be found on the following page: <https://sandbag.be/carbon-price-viewer/>.

- CBAM factor

CBAM is being introduced gradually. During the first 8 years of introduction, a percentage of the total price must be paid. Here are the currently intended rates:

Year	2026	2027	2028	2029	2030	2031	2032	2033	2034
CBAM factor (%)	2.5	5	10	22.5	48.5	61	73.5	86	100

Example

An importer plans to import 500 tonnes of CN 72071116. As his supplier has not indicated an emission factor, he must use the default values. For 72071116, the default value is 2.21. The current price of an ETS allowance is €82.

The guarantee then depends on the year in which the guarantee was created:

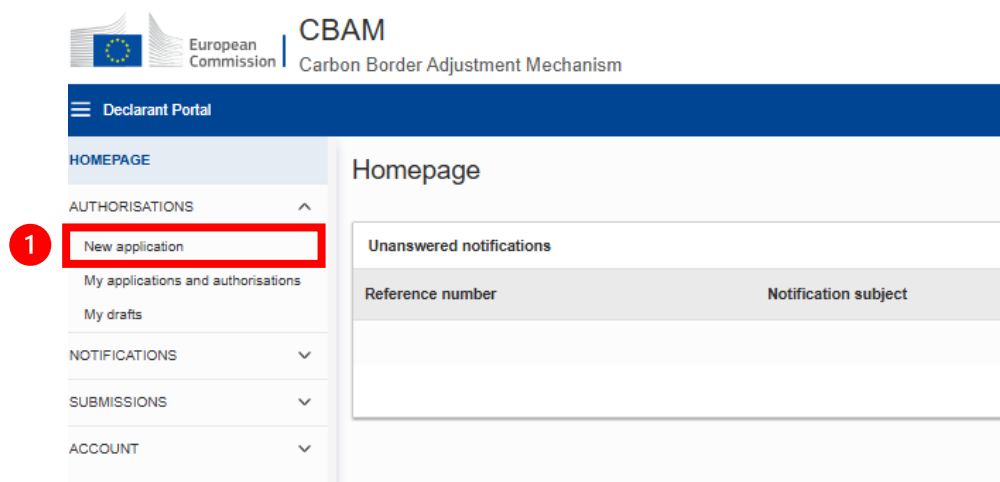
Year	2025	2026	2027	2028	2029	2030	2031	2032	2033
Guarantee value (€)	2265	4530	9061	20387	43945	55272	66598	77924	90610

Annex I - Making the request

The request can be made on the AMM module: <https://cbam.ec.europa.eu/authorised-declarant/#/>

Access is only possible if you have a profile on the transitional registry. It has currently been validated for any profile that has historically imported more than 50 tonnes of goods and for customs representatives. If your access does not work, please contact the competent authority. If you are a customs representative, please use “economic operator” on the WAYF page and not “customs representative”.

1. Once you have logged on to the registry, please select ‘new application’.



The first window contains general information.

2. Select “Yes” for “Applicant is acting on own behalf” if you are an importer or a customs representative. If you are a third party making the request on behalf of a client, please select “No”.
3. Only select “Yes” for “Applicant is an indirect customs representative” if your company can be found on the following list: https://douanes.public.lu/dam-assets/fr/commerce_international/representation-douane/2024-07-29-liste-representants-en-douane.pdf. Else select “no”.
4. The “actor identification” and “Name and Address” are based on customs data. Should the information be wrong, you can modify it by submitting the EORI form again: <https://douanes.public.lu/fr/commerce-international/numero-eori.html>
5. The contact person information should correspond to the information used to create the profile on the transitional registry.

Stakeholders details	Activity details	Financial and operational details
<div>i Applicant representation information *</div> <div>Applicant is acting on own behalf? * 2</div> <div><input checked="" type="radio"/> Yes <input type="radio"/> No</div> <div>Applicant is an indirect customs representative? * 3</div> <div><input type="radio"/> Yes <input checked="" type="radio"/> No</div>		
<div>Applicant</div> <div><div>Actor identification</div><div>EORI number LU11111111</div></div> <div><div>Name and address</div><div><div>Name test</div><div>Street and number test</div><div>City 4 test</div><div>Country <div>Luxembourg</div></div></div></div>		
<div>Contact person *</div> <div><div>Name *</div><div>John Doe</div></div> <div><div>Email *</div><div>John.doe@somethingmail.com</div></div> <div><div>Telephone number *</div><div>00352 XXX XXXXXX</div></div>		

Caution! Do not press “proceed” until all information has been added. This means information in all three windows you can see at the top of the application.

Submit application

Stakeholders details Activity details Financial and operational details

6. In the “Activity details” window, you first need to add the information about your own activity. Please select the appropriate economic activity and a brief description. You may add as many activities as you like.

Stakeholders details **Activity details** Financial and operational details

Economic activities *

Main economic activity *

Economic activity identifier *

Manufacture of fabricated metal products, except machinery and equipment

Economic activity description

Manufacture of pipes and tubes made of steel

English

Additional economic activities

7. The next part is the description of goods you import and plan to import. Indicate an estimate for the current year and an estimate for the next year.

Goods *

i Type of goods *

Iron and steel

Description of goods *

CN 73041100 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel of stainless steel

English

Estimations for current calendar year *

Quantity of goods *

Quantity of goods *

1000

i Measure unit *

Tonnes

Value of goods *

Amount value *

100000

Amount currency *

Euro

Estimations for next calendar year *

Quantity of goods *

Quantity of goods *

1000

i Measure unit *

Tonnes

Value of goods *

Amount value *

100000

Amount currency *

Euro

7

8. Next step is referencing all the countries where you are importing.

EU member states in which you have been or expect to be involved as importer or declarant in customs declarations for CBAM goods *

Previous calendar year

Luxembourg

Current calendar year *

Luxembourg

9. The four certifications by the tax authorities need to be uploaded in the next field:

Tax authority certification *

Description

Certificates by the ADA, AED and ACD

English

Attached documents *

Document description

Document date

AED Certificat de conformité

02/05/2025

English

ACD Certificat de non-obligation CBAM

02/05/2025

English

ADA certificat

02/05/2025

English

AED Attestation d'inscription au rôle des personnes identifiées à la taxe sur la valeur ajoutée

02/05/2025

French

10. Press on the + icon to add four documents. Please label them accordingly.

11. Last part of this page is the declaration of honor. Please select Yes for both Declarations.
If you select no, please add a document justifying why.

12. Should you have a general remark about the authorization, please add it in the next field.

Declaration of honour *

Declaration status ("I declare that, during the five years preceding the year of this application, I have not been involved in any economic activity.")

☒ Yes ☐ No

Second declaration status ("I also hereby declare that the persons listed in Article 10 of Commission Regulation (EC) No 2023/956 during the five years preceding the year of this application. Furthermore, I confirm that those persons have not been involved in any economic activity.")

☒ Yes ☐ No

Description

No need for a description if you select yes for both

English

Attached documents

General remark

None

English

On the last tab you need to inform about the financial and operational aspects of your company.

Stakeholders details **Activity details** **Financial and operational details**

Data access status ("As I represent the necessary mandate, I hereby consent to the competent authority to access the necessary information from relevant government bodies in relation to your application for CBAM authorization. This includes, but is not limited to, your identification number and the company's annual report.")

☒ Yes ☐ No

13. Select "Yes" or "No" if we can access the necessary information from relevant government bodies in relation to your application for CBAM authorization. This includes, but is not limited to, your identification number and the company's annual report.

14. If you have the AEO status, please select "create" and fill out the information. If you don't have the AEO status, you don't need to create this step.

? AEO status information

Applicant is holder of an AEO status? *

☐ Yes
☐ No

1 4

? AEO status type

? AEO authorisation number

Legal status and a size of the entity under which you plan to act as an authorised CBAM declarant *

Company: medium (between 50 and 249 employees and between 10.000.000 and 49.999.999,99 EUR of annual turnover)

1 5

Number of persons dedicated to CBAM reporting and controls for the organisation under which you plan to be involved as an authorised CBAM declarant of the CBAM goods *

4

1 6

? Duration of establishment of the organisation under which you plan to be involved as an authorised CBAM declarant

|

Less than 2 years

More than 2 years

15. Indicate the size of your company as well as the amount of people that are working on the implementation of CBAM. This includes people that have CBAM-related tasks but that won't necessarily be in the definitive registry.

16. Indicate how long you have been established in Luxemburg as a company. If it is less than two years, you need to provide a bank guarantee as described above. In that case, you will receive a notification on the registry after your submission, indicating what the value of the guarantee should be.

17. Identify yourself with your RCS number : www.lbr.lu

? National business registration number of the organisation

1 7

18. Last step is your financial standing. Indicate the relevant information that you can find in your annual report.

Year – 3 means “Current year minus three”. This guide was written in 2025. This means that financial figures from 2022, 2023 and 2024 need to be provided. If the 2024 financial figures are not yet available, start with the most recent one you have.
All information can be found in the company's financial report.

i Financial figures

Currency to be used *

Euro

Year - 3

Net profit or loss indication *

☒ Profit ☐ Loss

Net profit/loss *

10000

i Turnover *

1000

1 8

Current assets *

10000000000000000

i Current liabilities *

1400

Year - 2

Year - 1

19. If all information has been provided successfully, you may click on “Proceed” and send the application. Beware as there is no confirmation step. If there is an error in your authorization, you will receive an error message and the missing field will be highlighted in red.

1 9

Close **Save for later use** **Proceed**

At any moment during the process you can press on “Save for later use”. You will find the saved application in “My drafts”

AUTHORISATIONS ^

New application

My applications and authorisations

My drafts

Annex II - Response to the application

After submitting, you will receive a notification, once the NCA has reviewed your application. This response will be treated within 180 days if you submit before the first July 2025 and within 120 days if you submit after the first July 2025.

There are different types of responses:

1. If the application is accepted, you should receive a notification on your e-mail. You will then see in the application and authorization tab that the application status is “Favourable” and below you can view the authorization.

The “CBAM Account number” is the number that will have to be indicated at the customs, starting in 2026.

My applications and authorisations

Refresh

My applications

Application reference number	CBAM account number	Date of submission	Application status
APPL-LU-2025-CYE013641097884	CBAM-LU-2025-IKA08860780424	08/04/2025	Favourable

Items per page: 20
Showing 1-1 of 1

My authorisations

CBAM account number	Application reference number	Authorisation issue date	Authorisation status
CBAM-LU-2025-IKA08860780424	APPL-LU-2025-CYE013641097884	02/05/2025	Active

2. If your application is rejected, you will receive a notification that you have a “right to be heard”.

Notifications list

Number of unanswered notifications: 1

Refresh

Sender type	Sender identifier	Reference number	Notification subject	Business context	Request	Notification reception time	Expiry date	Status	Answered
Luxembourg	APPL-LU-2025-CYE013641097884	Right to be heard notification	Authorisation Management	Yes	02/05/2025 08:26	01/06/2025	Read	No	

Items per page: 20

3. You can appeal that decision by clicking on the “View notification” button on the right. The reason for rejection is stated in the description.
4. You can appeal the decision by providing the additional documentation that is being asked or by correcting the identified mistakes. To do so, press on provide answer on the top left corner

Right to be heard notification

☒ Mark as read Provide answer Close

5. Provide the additional information either in form of documents or in form of text.

Provided point of view *

Point of view *

Test 1|

English

Attached documents

6. After clicking proceed, wait for the response from the NCA. If the response is positive, you will see the same window as point 1.
If the answer is unfavorable, your application is rejected and you have to start anew. A justification is provided by the NCA.
7. If your application is accepted, but you are established for less than 2 years, you will find your application labeled as “Decision with guarantee details” in your notification list.

HOME PAGE

AUTHORISATIONS

NOTIFICATIONS

Notifications list

SUBMISSIONS

ACCOUNT

Notifications list

Number of unanswered notifications: 1

Refresh

Sender type	Sender identifier	Reference number	Notification subject	Business context	Request	Notification reception time	Expiry date
					<input type="radio"/> Yes <input type="radio"/> No		
Luxembourg		APPL-LU-2025-SBW845975254496	Decision with guarantee details	Authorisation Management	Yes	02/06/2025 15:29	02/07/2025

Guarantee

A guarantee is required?

Yes

Requested guarantee details

Guarantee description

First demand guarantee by any european bank (preferably Luxemburg)

8

English

Time limit to provide a guarantee (days)

30

Guarantee amount

Amount value

10000

Amount currency

Euro

9. Provide the requested information about the guarantee you have created with your bank after clicking on “provide answer”. It is mandatory to provide a scan of the guarantee.

Guarantee details *

Guarantee reference number

ABCDEFGH123456

Guarantee description

First demand guarantee produced by bank X.

English

Guarantee validity date *

Issue date *

02/06/2025



Start date *

02/06/2025



End date

31/12/2027



Guarantee amount *

Amount value *

10000

Amount currency *

Euro

9

Form of guarantee *

Form of guarantee *

Undertaking Given by a Guarantor

Form of guarantee description *

Description here

English

i Guarantor

9

Name *

John Doe Bank

Street and number *

1, rue John Doe

Postcode *

L-111111111111

City *

Luxemburg

Country *

Luxembourg

Financial institution

John Doe Bank

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Attached documents

Document description	Document date	Functionality
<div>Document description</div> <div>Guarantee scan</div> <div>English</div>	<div>Document date</div> <div>02/06/2025</div>	<div></div> <div></div> <div></div>

10. After clicking proceed, wait for the response from the NCA. If the response is positive, you will see the same window as point 1.
11. If the answer is unfavorable, your guarantee is rejected and you have to resend a guarantee within 30 days. A justification is provided by the NCA as to what is missing. You will see the “request for guarantee re-submission” tag.

