



## **Guide to become an authorized CBAM declarant**

This document serves as a guide for importers and 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 with a fine of up to 3-5 times the value of the good(s).

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 1 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 2<sup>nd</sup> May 2026, 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](mailto:caisse.centrale@do.etat.lu) .
    - Request a “CBAM tax certificate”.
  - Administration de l’enregistrement, des domaines et de la TVA (AED).
    - **Details to be shared later**
  - Administration des contributions directes (ACD).
    - E-mail to [certificat.MACFautorise@co.etat.lu](mailto:certificat.MACFautorise@co.etat.lu).
    - Request a “CBAM tax certificate”.
- 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 for less than 2 years** in Luxembourg. If at the moment of applying for the authorization, the applicant has been established for longer than 2 years, no guarantee is needed.

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 Luxemburgish).
- 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 CBAM certificates 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:

$$\text{Net mass} * \text{Emission factor} * \text{ETS allowance price} * \text{CBAM factor}$$

- 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:

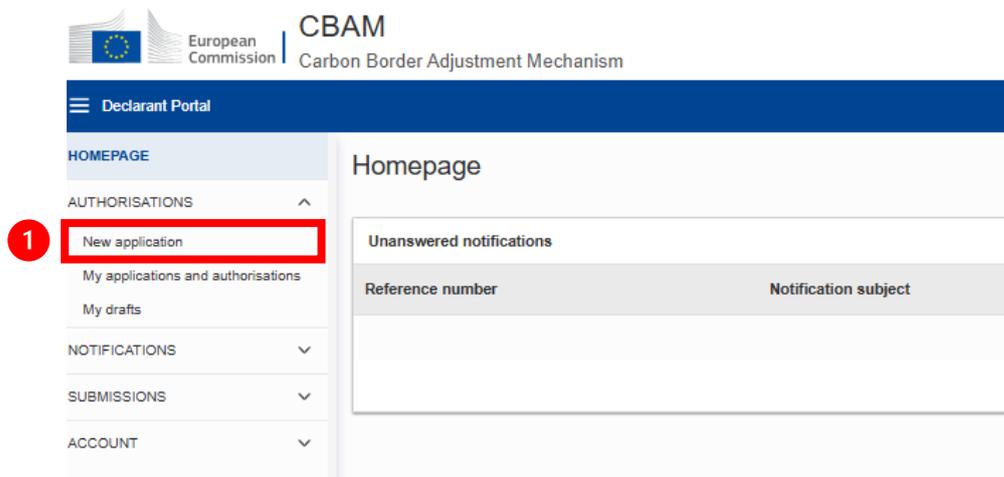
Year	2025	2026	2027	2028	2029	2030	2031	2032	2033
Guarantee value (€)	2265	4530	9061	20387	43945	55272	66598	77924	90610

## 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.

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](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 Adress” 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.

**i** Applicant representation information \*

Applicant is acting on own behalf? \* **2**

Yes     No

Applicant is an indirect customs representative? \* **3**

Yes     No

**Applicant**

**Actor identification**

EORI number

LU11111111

**Name and address**

**Name**

test

**Street and number**

test

**City** **4**

test

**Country**

Luxembourg

**Contact person \***

**Name \***

John Doe

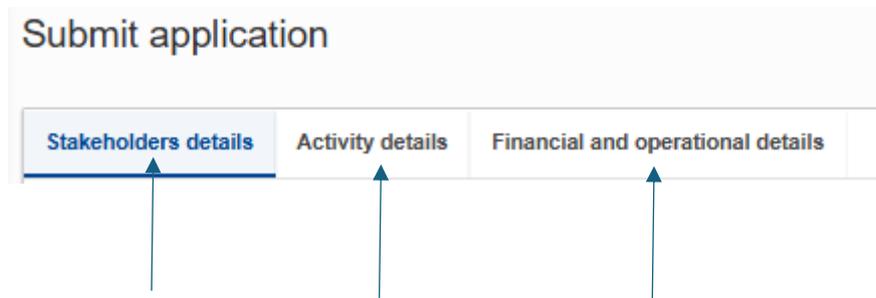
**Email \***

John.doe@somethingmail.com **5**

**Telephone number \***

00352 XXX XXXXXX

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.



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.

Economic activities \*

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**Main economic activity \***

**Economic activity identifier \***

Crop and animal production, hunting and related service activities

**Economic activity description**

Description

English

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**Additional economic activities**

6

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 \*

Aluminium

Description of goods \*

wnw3r

English

Estimations for current calendar year \*

Quantity of goods \*

Quantity of goods \*

1123

**i** Measure unit \*

Tonnes

Value of goods \*

Amount value \*

23123123

Amount currency \*

Euro

7

Estimations for next calendar year \*

Quantity of goods \*

Quantity of goods \*

32132

**i** Measure unit \*

Tonnes

Value of goods \*

Amount value \*

3123

Amount currency \*

Euro

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

**i** 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 \* **8**

Luxembourg

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

Tax authority certification \*

Description

Name of the three tax certifications. **9**

English

**i** Attached documents \*

**10** + 

Document description

Document description

qE2Q2Eq2

English

10. Press on the + icon to add three 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 se  
 Yes  No

**1 1** Second declaration status ("I also hereby declare that the persons listed in Article 10 of Commission Implementing Regulation 21  
 Yes  No

Description

Q2EQ2e  
**1 2**

English

**i** Attached documents

General remark

QE2q2

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  
 Yes  No   **1 3**

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.

**i AEO status information**

Applicant is holder of an AEO status? \*

Yes  No

14

**i AEO status type**

**i AEO authorisation number**

**i AEO status information**

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)

15

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

16

**i 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 Luxembourg 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](http://www.lbr.lu)

**i National business registration number of the organisation**

17

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 \*

**i** Turnover \*

Current assets \*

1 8

**i** Current liabilities \*

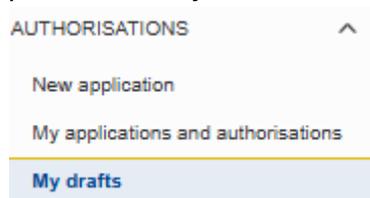
Year - 2

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.



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

The screenshot shows the 'My applications and authorisations' page. On the left is a navigation menu with 'My applications and authorisations...' selected. The main area has two tables. The first table, 'My applications', has columns for Application reference number, CBAM account number, Date of submission, and Application status. One row is visible with application reference number APPL-LU-2025-CYE013641097884, CBAM account number CBAM-LU-2025-IKA08860780424, date 08/04/2025, and status 'Favourable'. A red circle '1' is placed over the 'Favourable' status. The second table, 'My authorisations', has columns for CBAM account number, Application reference number, Authorisation issue date, and Authorisation status. One row is visible with CBAM account number CBAM-LU-2025-IKA08860780424, application reference number APPL-LU-2025-CYE013641097884, date 02/05/2025, and status 'Active'. A red circle '1' is placed over the 'Active' status.

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

The screenshot shows the 'Notifications list' page. It includes a 'Refresh' button and a table with columns: Sender type, Sender identifier, Reference number, Notification subject, Business context, Request, Notification reception time, Expiry date, Status, and Answered. One row is visible with sender type 'Luxembourg', reference number APPL-LU-2025-CYE013641097884, notification subject 'Right to be heard notification', business context 'Authorisation Management', request 'Yes', notification reception time '02/05/2025 08:26', expiry date '01/06/2025', status 'Read', and answered 'No'. A red circle '2' is placed over the notification subject, and a red circle '3' is placed over the 'Read' status and 'No' in the 'Answered' column.

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 4 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| 5

English

**i Attached documents** 5

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.

### Notification subject

7 Decision with guarantee details

8. Provide the requested information about your guarantee by clicking on the “Edit” icon. 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.

**Guarantee details \***

**Guarantee reference number**

awdawdaw

**Guarantee description**

awadwwda

English

**Guarantee validity date \***

**Issue date \***

02/05/2025



**Start date \***

02/05/2025



**End date**

31/12/2027



**Guarantee amount \***

**Amount value \***

10000

**Amount currency \***

EURO

8

**Form of guarantee \***

**Form of guarantee \***

Undertaking Given by a Guarantor

**Form of guarantee description \***

bank guarantee on first demand

English