



Brussels
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TARIC DATA - CARBON BORDER ADJUSTMENT MECHANISM

1. INTRODUCTION

The Carbon Border Adjustment Mechanism (CBAM) will require importers of certain goods to the EU to purchase digital certificates for each tonne of carbon emissions embedded in their goods, the price of which will be based on the average weekly price of the EU's Emissions Trading System (ETS) carbon permits. In its initial form, the CBAM will cover imports of aluminium, iron, steel, electricity, cement, and some fertilisers.

2. LEGAL PROVISIONS CONCERNED

[Regulation \(EU\) 2023/956](#) of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52) is the legal base of the mechanism ('the CBAM regulation').

Under Article 35 of the CBAM Regulation, the importer (or in the situations covered by Article 32, the indirect customs representative) will have to submit a report containing information on the goods imported during that quarter as from 1 October 2023. Moreover, Article 33 (1) states that the customs authorities shall inform the importer (or in the situations covered by Article 32, the indirect customs representative) of the reporting obligation referred, no later than at the moment of the release of goods for free circulation. Once the definitive system becomes fully operational in 2026, EU importers will have to declare annually the quantity of goods and the amount of embedded emissions in the total goods they imported into the EU in the preceding year, and surrender the corresponding amount of CBAM certificates.

According to Article 25, as from 1 January 2026:

- (1) The customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.

The goods concerned by CBAM are listed in Annex I to the CBAM regulation, and the countries and territories outside its scope in Annex III.

3. TARIC DATA

3.1. During the transitional period

Only the reporting obligation laid down in Article 35 and the information obligation laid down in Article 33(1) are foreseen during the transitional period (1.10.2023 – 31.12.2025).

3.1.1. Measure

The TARIC measure "*Carbon Border Adjustment Mechanism*" only contains a footnote with an explanation text about the reporting obligations.

Example:

Goods code	Origin	Excluded countries
2523 10	All Third Countries	IS; LI; NO; CH; XL; XC;

On the [TARIC web site](#):



SECTION V MINERAL PRODUCTS

CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

2523 Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers : (TN702) (TN701)

2523 10 ▾ - Cement clinkers

All third countries (ALLTC 1008)

→ Carbon Border Adjustment Mechanism (01-10-2023 - 31-12-2025) (TM967) R0956/23

Excluding: Switzerland (CH) , Iceland (IS) , Liechtenstein (LI) , Norway (NO) , Ceuta (XC) , Melilla (XL)

3.1.2. Footnote

The text of the footnote is the following:

TM967:

“Regulation (EU) 2023/956 - Article 35 – Reporting obligation:

1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report (“CBAM report”) containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.

2. The CBAM report shall include the following information:

- (a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
- (b) the actual total embedded emissions, expressed in tonnes of CO₂e emissions per megawatt-hour of electricity or for other goods in tonnes of CO₂e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;
- (c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;
- (d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

Regulation (EU) 2023/956 - Article 2.4 – Scope:

Regulation (EU) 2023/956 shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.

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

3.2. After the transitional period (1.1.2026 onwards).

As from 1.1.2026, by virtue of article 25 of the CBAM regulation, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant and shall report to the Commission the elements stipulated in Article 25 (2) of the CBAM Regulation.

3.2.1. Measure

TARIC measure "*Carbon Border Adjustment Mechanism*" will be used after the transitional period with the TARIC document codes and conditions described below.

3.2.2. TARIC document codes

The following document codes of type Y will be linked to the measures, where necessary:

Y128: Unique account number of the authorised CBAM declarant, in accordance with article 16.1 of Regulation (EU) 2023/956.

Y134: Goods originating in Büsingen, Heligoland, or Livigno (Article 2.4 of Regulation (EU) 2023/956)

Y135: Exemption by virtue Article 2.3.c. of Regulation (EU) 2023/956

Y136: Exemption by virtue Article 2.3.a. of Regulation (EU) 2023/956

Y137: Exemption by virtue Article 2.3.b. of Regulation (EU) 2023/956

3.2.3. *Conditions*

Goods code	Origin	Excluded countries
2523 10	All third countries	IS; LI; NO; CH; XL; XC;

Condition	Certificate	Description	Action
Y001	Y128	The declarant is an authorised CBAM declarant and has entered its CBAM account number in the customs declaration. Import is allowed after control.	Import allowed after control
Y005	Y136	The intrinsic value of the declared consignment is smaller than or equal to EUR 150. By virtue of Article 2.3.a., the CBAM requirements do not apply. Import is allowed after control.	Import allowed after control
Y010	Y137	The intrinsic value of the goods contained in the personal luggage of travellers is smaller than or equal to EUR 150. By virtue of Article 2.3.b., the CBAM requirements do not apply. Import is allowed after control.	Import allowed after control
Y015	Y134	The goods are originating either in in Büsingen, Heligoland, or Livigno. By virtue of Article 2.4 of Regulation (EU) 2023/956, the CBAM requirements do not apply. Imports is allowed after control	Import allowed after control
Y020	Y135	Goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446. By virtue of Article 2.3.c., the CBAM requirements do not apply. Import is allowed after control.	Import allowed after control

Y025		None of the conditions above apply. The import is not allowed after control.	Import not allowed
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Footnote TM 967 will be used with a new description:

TM967	<p><i>Regulation (EU) 2023/956 - Article 25: The customs authorities shall not allow the importation of goods by any other person than an authorised CBAM declarant.</i></p> <p><i>This Regulation shall not apply to:</i></p> <ul style="list-style-type: none"> <i>– goods listed in Annex I and imported into the customs territory of the Union provided that the intrinsic value of such goods does not exceed a total of EUR 150 per consignment,</i> <i>– goods contained in the personal luggage of travellers coming from a third country provided that the intrinsic value of such goods does not exceed a total of EUR 150,</i> <i>– goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446 (23).</i> <p>Regulation (EU) 2023/956 - Article 2.4 – Scope:</p> <p>Regulation (EU) 2023/956 shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.</p> <p>https://cbam.ec.europa.eu/declarant</p>
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