



EUROPEAN
COMMISSION

Brussels, XXX
[...] (2025) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) .../...

of XXX

**laying down rules for the application of Regulation (EU) 2023/956 of the European
Parliament and of the Council as regards the information communicated by customs
authorities**

COMMISSION IMPLEMENTING REGULATION (EU) .../...

of **XXX**

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the information communicated by customs authorities

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism¹, and in particular Article 25(6) thereof,

Whereas:

- (1) Regulation (EU) 2023/956 lays down obligations for customs authorities to communicate to the Commission specific information on goods declared for importation.
- (2) The information acquired by the customs authorities is to be stored in the CBAM registry established in accordance with Article 14(1) of Regulation (EU) 2023/956 and used for the purpose of cross-checking the information provided by the authorised CBAM declarants, the importers and the indirect customs representatives in accordance with Article 25 of that Regulation.
- (3) In order to ensure the effective implementation of Regulation (EU) 2023/956, it is necessary to set out the information to be communicated by the customs authorities to the Commission, which is to be included by the authorised CBAM declarants, the importers and the indirect customs representatives, when lodging the customs declaration, or any other relevant document, for the verification of CBAM-relevant information for the imports of goods listed in Annex I to that Regulation. Such information should include the indication of the CBAM account number or other CBAM-relevant information contained in customs declarations, re-export declarations, the bill of discharge, the receipt declaration or any other relevant document submitted to the customs authorities.
- (4) To ensure data accuracy and timely verification of authorised CBAM declarants, procedures should be established for the means of communication and cross-checking of information between authorised CBAM declarants, customs authorities, competent authorities, and the Commission, using existing customs systems and the CBAM registry. Where the existing customs systems do not provide for automated communication, alternative means of communication should be used.

¹ 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, pp. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>).

- (5) For the purpose of ensuring detailed information on importation of goods listed in Annex I to Regulation (EU) 2023/956, the customs authorities should communicate to the Commission the data in the CBAM relevant customs declarations by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 of the European Parliament and of the Council².
- (6) The customs information and data required should take into account all the relevant customs procedure codes related to CBAM lodged in the customs declaration, including information on inward processing in accordance with Article 2(1) of Regulation (EU) 2023/956 and outward processing in accordance with Article 6(4) that Regulation.
- (7) For control purposes and for the purpose of carrying out the tasks referred to in Regulation (EU) 2023/956, the competent authorities or the Commission should be able to request the customs authorities to validate the information made available by the authorised CBAM declarants, the importers, the indirect customs representatives or by the customs authorities. The period for validation of the request of information should take into account the time limits set out in Regulation (EU) No 952/2013, or in the relevant applicable legislation.
- (8) The provisions in this Regulation relate to customs information concerning imported goods from 1 January 2026. This Regulation should therefore apply from that date.
- (9) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on [].
- (10) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) ‘bill of discharge’ means the document referred to in Article 175 of Commission Delegated Regulation (EU) 2015/2446³;
- (2) ‘CBAM account number’ means the number assigned to the authorised CBAM declarant in accordance with Article 16(1) of Regulation (EU) 2023/956;
- (3) ‘customs declaration’ means the act referred to in Article 5, point (12), of Regulation (EU) No 952/2013 or an act lodged by means of electronic data-processing techniques, and including the data elements set out in Annex B to Delegated Regulation (EU) 2015/2446;

² Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

³ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/2025-02-25).

- (4) ‘receipt declaration’ means the document referred to in Article 4, point (1), of Implementing Regulation (EU) 2025/2210⁴;
- (5) ‘alternative means of communication’ means any means of communication other than the systems interoperable with the CBAM registry referred to in Article 5(1) of Commission Implementing Regulation (EU) 2024/3210⁵.

Article 2

Information to be communicated by the Customs Authorities

1. The customs authorities shall communicate to the Commission to the CBAM registry, periodically, and at least once a week in accordance with Article 55(2) of Regulation (EU) 2015/2447⁶, or upon request, the following information on the goods declared for importation or in any other relevant document, when declaring goods listed in Annex I to Regulation (EU) 2023/956 or processed products obtained from such goods:
 - (a) the EORI number;
 - (b) where there is no EORI number, the form of identification declared in accordance with Article 6(2) of Delegated Regulation (EU) 2015/2446 of the importer;
 - (c) the CBAM account number of the importer or of the indirect customs representative, unless the importer or indirect customs representative:
 - (1) has invoked the exemption under Article 2a of Regulation (EU) 2023/956 to justify not declaring a CBAM account number, or
 - (2) has indicated that an application for the authorisation referred to in Article 17(7a) of Regulation (EU) 2023/956 is pending as justification for not declaring a CBAM account number;
 - (d) the eight-digit CN code of the goods declared as listed in Annex I to Regulation (EU) 2023/956;
 - (e) the quantity of the goods;
 - (f) the country of origin;
 - (g) the date of the customs declaration;
 - (h) the customs procedure for which the goods have been declared.
2. Where the information required in accordance with paragraph 1, point b, of this Article is not available via the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 the customs authorities shall communicate that information by alternative means to the Commission.

⁴ Commission Implementing Regulation (EU) 2025/2210 of 31 October 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards goods and processed products brought to the continental shelf or the exclusive economic zone of Member States 9 OJ L, 2025/2210, 3.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2210/oj).

⁵ Commission Implementing Regulation (EU) 2024/3210 of 18 December 2024 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry (OJ L, 2024/3210, 30.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3210/oj).

Article 3
Means of communication

1. For the purpose of this Regulation and in accordance with Article 25 of Regulation (EU) 2023/956, the information referred to in Article 2 of this Regulation shall be communicated to the CBAM Registry.
2. Where goods listed in Annex I to Regulation (EU) 2023/956 are imported in accordance with that Regulation or declared for re-export, the customs authorities shall provide the Commission with data on customs declarations or re-export declarations for the relevant procedure upon request or in accordance with the periodicity set out in Regulation (EU) 952/2013, when applicable.
3. For the purpose of this Regulation, the customs authorities shall communicate the data elements listed in Annex 21-03 to Implementing Regulation (EU) 2015/2447 by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 in accordance with the periodicity set out in Regulation.
4. Where the Commission has access to the information and data elements referred to in this Regulation, in accordance with Article 103 of Commission Implementing Regulation (EU) 2025/512⁷, the information and data elements referred to in Article 2 of this Regulation shall be considered as communicated to the Commission for the purpose of this Regulation.
5. Where the transmission of the information referred to in Article 2 of this Regulation is not automated, the customs authorities shall, upon request by the competent authorities or the Commission, transmit the information by alternative means of communication.
6. The competent authorities or the Commission may request the customs authorities to validate the information transmitted to the CBAM registry in accordance with this Article.

Article 4
Timeframe for the communication of information

For the purpose of this Regulation, the customs authorities shall communicate the information requested by the Commission or the competent authorities within one month of such request to the CBAM registry or by alternative means of communication.

Article 5
Scope of information and means of communication for inward processing

1. For goods listed in Annex I to Regulation (EU) 2023/956 placed under inward processing and subsequently released for free circulation, either as the same goods or as processed products obtained from such goods, the customs authorities shall

⁷ Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L, 2025/512, 20.3.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/512/oj).

communicate to the Commission upon request the following documents or data from::

- (a) the customs declarations as referred to in Article 2 covering the goods placed or previously placed under inward processing;
 - (b) the customs declarations for release for free circulation for the goods referred to in point (a) of this paragraph;
 - (c) upon request of the competent authorities or the Commission, the bill of discharge in accordance with Annex 71-06 to Delegated Regulation (EU) 2015/2446 by alternative means of communication.
2. The customs authorities shall inform the Commission, upon request, of holders of an inward processing authorisation as referred to in Article 211(1), point (a), of Regulation (EU) 952/2013, where the authorisation covers goods listed in Annex I to Regulation (EU) 2023/956 by alternative means of communication.
3. The customs authorities shall at least once a month communicate the information referred to in Article 2 of this Regulation and in Annex 71-05 to Delegated Regulation (EU) 2015/2446 by alternative means of communication.
4. Where the authorised CBAM declarant in the CBAM declaration referred to in Article 6 of Regulation (EU) 2023/956 submits the bill of discharge, the competent authority or the Commission may request the customs authorities to validate the submitted bill of discharge.

Article 6

Scope of information and means of communication for EORI

1. Where the authorised CBAM declarant, the importer or the indirect customs representative indicate their EORI number in the customs declaration, or in the bill of discharge or in any relevant document in accordance with Regulation (EU) 2023/956, when declaring goods listed in Annex I to that Regulation for importation, the customs authorities shall communicate the information referred to in Annex 12-01 to Delegated Regulation (EU) 2015/2446 to the CBAM registry.
2. By way of derogation from paragraph 1 of this Article, where a request is submitted in accordance with Article 5(1), point (c), Article 5(2), or Article 7, the customs authorities shall communicate the requested information to the Commission to the CBAM registry.
3. Where the importer is not a holder of an EORI number, the customs authorities shall communicate the name, address and, where available, contact information of the importer to the Commission via the CBAM registry, when the importer imports goods listed in Annex I to Regulation (EU) 2023/956 into the customs territory of the Union.
4. Where the Commission has access to the information and data elements referred to in paragraph 1 of this Article via the EORI system as referred to in Article 30 of Implementing Regulation (EU) 2025/512, that information and data elements shall be considered as communicated to the Commission for the purposes referred to in Article 18 and Article 21(3) of Implementing Regulation (EU) 2024/3210.

Article 7

Scope of information and means of communication for goods brought to the exclusive economic zone

For goods and processed products referred to in Article 2(2) of Regulation (EU) 2023/956, and where the receipt declaration is lodged in accordance with Article 5 of Implementing Regulation 2025/2210, the customs authorities shall communicate the information referred to in Annex I or Annex II to that Regulation, at the request of the competent authorities or of the Commission, by alternative means of communication.

Article 8

Personal data protection

1. The personal data referred to in this Regulation and registered in the CBAM registry shall be processed for the purposes set out in Chapter III of Implementing Regulation (EU) 2024/3210.
2. No special categories of data, as referred to in Article 9 of Regulation (EU) 2016/679 of the European Parliament of the Council⁸ and Article 10 of Regulation (EU) 2018/1725 of the European Parliament of the Council⁹, shall be recorded for the purpose of the information exchange between customs authorities, the competent authorities and the Commission.

Article 9

Entry into force

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission

The President

[...]

⁸ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

[Choose between the two options, depending on the person who signs.]

On behalf of the President

[...]

[Position]