



March 2025

CBAM updates - Authorised CBAM Declarants

On March 17, 2025, the European Commission adopted Implementing Regulation (EU) 2025/486, which establishes the rules and procedures for authorising CBAM declarants. This regulation is essential for importers of CBAM goods as it outlines the application process, the timeline and criteria for obtaining and maintaining the status of the authorised CBAM declarant, which is required for imports of CBAM goods starting January 1, 2026.

Key Points

Application Procedures and Deadlines:

- Applications must be submitted through the CBAM registry.
- The competent authority will assess the application within 120 days from the date of receipt, with a possible extension up to 150 days under certain conditions.
- For applications submitted before June 15, 2025, the assessment period is extended to 180 calendar days.
- A simplified process is available for electricity importers, though they must still provide adequate supporting documentation.

Key points on the authorisation criteria:

- **Compliance History:** The applicant, *the persons in charge of the applicant's CBAM matters* and the persons in charge or exercising control over the management of the applicant must have no record of serious or repeated infringements of customs, taxation, market abuse rules, or CBAM Regulation and acts in the past three years, nor any serious criminal offences related to economic activities in the past five years.
- **Financial and Operational Capacity:** Applicants must not be subject to bankruptcy proceedings, must not be in material arrears with customs duties, taxes, or charges, must demonstrate sufficient financial standing, and must have an administrative organisation suitable for fulfilling CBAM obligations.

Key Takeaways for Importers of CBAM goods

- ✓ **Check CBAM Criteria and Obtain Authorization:** Check if you still fall within the scope of CBAM, especially with the new thresholds and exemptions. Even in case of doubt if your business will be subject to CBAM in the definitive period, obtain the required authorization.
- ✓ **Time management:** Make sure that you prepare timely for CBAM authorization, since you will need to have the authorised declarant status before 01.01.2026.
- ✓ **Resources allocation:** Allocate roles and responsibilities in your organization. Engage with third parties if necessary to ensure timely and correct submission of CBAM declarations and proper management of CBAM certificates

- ✓ **Fulfillment of authorization criteria:** Verify your financial and operational capacity as well as your compliance history. Expert conclusions, third party reports and audits may assist the competent authority on evaluating the compliance with the criteria set out in the regulation.
- ✓ **Stay Informed:** Stay updated on CBAM developments, as additional legal initiatives are expected from the EU Committee.

Let's talk!

For a more in-depth discussion on the above, you may contact:



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