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EUROPEAN
COMMISSION

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ANNEX

ANNEX

to the

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

On CBAM declarations

ANNEX

Data elements to be included in the CBAM declarations

When submitting the CBAM declaration, the authorised CBAM declarant shall use the CBAM declaration structure containing the data elements required for the declaration. Those data elements shall include at least, those set out in Table 1 of this Annex and provided in the CBAM Registry.

Table 1

CBAM declaration structure

CBAM declaration
Declaration Year
Importation Start date
Importation End date
Declarant
CBAM account number
CBAM declarant authorisation status
Declarant identification number
Type of identifier
Declarant is acting on own behalf
Declarant is an indirect customs representative
National Competent Authority (NCA)
Declarant role
Declarant name
Address
Street and number
Post code
City
Member State or Country of establishment

Signatures
Declaration confirmation
Date of signature
Place of signature
Signature
Position of person signing
Remarks
Additional information
Certificates and emissions summary
Embedded emissions on imported CBAM goods
Embedded emissions covered by Free Allocation Adjustment
Reduction of the number of certificates to be surrendered accounting for the carbon price paid in a third country
Yearly reference price of CBAM Certificate
Emissions to be covered by CBAM certificates
Number of certificates
Goods summary
Total Good Entries declared
Total Emission entries declared
Net mass (tonnes)
Supplementary units (MWh)
CBAM goods declared
Goods Sequence number
Good Unique ID
Goods entry method
Importer
Declarant acts as an importer

Importer details
Member state or Country of establishment
Identification number
Name
Address
Street and Number
Postcode
City
Indirect Customs Representative
Declarant acts as an Indirect Customs Representative
Indirect Customs Representative Identification number
Name
Address
Street and number
Postcode
City
Member State or Country of establishment
Goods data
Quarter
Country of origin
Country code
Commodity code
Harmonized System sub-heading code
Combined nomenclature code
TARIC Code
Description of goods

Measurement unit
Imported Quantity per Import Customs Declaration
Procedure
Requested procedure
Previous procedure
Goods measure (per Import Customs Declaration)
Net mass **(**tonnes)
Supplementary units (MWh)
Special references for goods
Additional information
Imported Quantity per Bill of Discharge
Bill of Discharge version number
Bill of Discharge Identification Number
Member State where the Bill of Discharge was submitted
Inward Processing Authorisation number
Procedure
Requested procedure
Previous procedure
Goods measure (per Bill of Discharge)
Net mass (tonnes)
Special references for goods
Additional information
Imported Quantity per Receipt Declaration
Receipt Declaration version number
Receipt Declaration Identification Number
Registration Number

Member State to which the continental shelf or exclusive economic zone belongs
Date of receipt of the goods concerned
Date of receipt declaration lodgement
Goods measure (per Receipt Declaration)
Net mass (tonnes)
Supplementary units (MWh)
Special references for goods
Additional information
Goods measure (imported total values)
Net mass (tonnes)
Supplementary units (MWh)
Supporting documents
Electricity-specific addendum
Emissions Summary
Goods emissions per unit of product (tCO2e/unit of product)
Goods Imported Direct emissions (tCO2e)
Goods Imported Indirect emissions (tCO2e)
Goods Total Imported emissions (tCO2e)
Goods Emissions covered by free allocation (tCO2e)
Goods Emissions covered by carbon pricing (tCO2e)
Goods Emissions to be covered by CBAM Certificates (tCO2e)
Supplementary
Remarks
Additional information
Supporting documents (for Goods)
Description

Attachments
Emissions details
Imported emissions
Production Country
Net mass (tonnes)
Supplementary units (MWh)
Emissions Type
Emissions based on Default Values
Emissions based on Actual Values
Production Year
Verification Report Link
Emissions group
Specific Direct Embedded emissions (tCO2e/(CL Measurement Unit)
Specific Indirect Embedded emissions (tCO2e/(CL Measurement Unit)
Default Value Total
Direct Imported Emissions (tCO2e)
Indirect Imported Emissions (tCO2e)
Total Imported Emissions (tCO2e)
Free Allocation Emissions
CBAM Benchmark
Cross Sectoral Correction factor
CBAM Factor
Emissions covered by free allocation
Carbon price paid
Certification Report link
Carbon Price Value Type

Effective carbon price paid (EUR per produced t of goods or per MWh)
Default Carbon price (EUR/tCO2)
Emissions covered by carbon pricing
Carbon Price Paid documents
Description
Attachments
Filename
Emissions Summary
Embedded emissions on imported CBAM goods (tCO2e)
Embedded emissions covered by free allocation (tCO2e)
Reduction of the number of certificates to be surrendered accounting for the carbon price paid in a third country
Emissions to be covered by CBAM certificates (tCO2e)
Emissions Attachments
Supporting Documents (for emissions)
Document Type
Description
Attachments
Filename