

Indirect Customs Representative

1. Notification

Article 8.3 recites:

Where an indirect customs representative does not agree to carry out reporting obligations of the importer under this Regulation, the indirect customs representative shall notify the importer of the obligation to comply with this Regulation. The notification shall include the information referred to in Article 33 (1) of Regulation (EU) 2023/956

1.1. The indirect representative should notify the importer as soon as he has decided not to represent him for CBAM, and in any case ahead of the reporting deadlines. In case he does not, he would be liable for the CBAM reporting obligations. How does such notification takes place ? The Commission answered that there is no harmonized EU approach and that national authorities may look into it.

Can you, as National Authority, provide some guidelines on how such notification should be given as well as guidance on when this notification needs to be given? (Once for each customer/importer ?) detailed information on the format and sequence of communication is necessary.

The Belgian law (under approval) does not provide detailed instructions on the modality of the notification, to leave some flexibility to the actors and sectors concerned.

However, we strongly advise indirect customs representatives to provide a written notification (either by registered letter or e-mail) as soon as possible and within a reasonable timeframe ahead the deadline for the submission of the CBAM report. Ideally, the notification shall be given within the first month of the reporting period, leaving enough time to the importer to collect the required information, or alternatively it can be included in the contractual arrangement between the importer and the indirect customs representative. The notification shall also clearly list all the importer obligations, as per art.8.3 mentioned above.

1.2. It is expected from the CBAM national authority to monitor how such notification takes place. The Commission answered that the national authority may look into the way of monitoring. Do you, as the national authority, have some information on how you will monitor this?

As mentioned by the Commission this is not a formal obligation, however it might be part of the overall monitoring process carried out by the CBAM NCA. This process might be communicated at later stage.

1.3. Will indirect representatives for a non-EU registered company be responsible for CBAM reporting in all the Member States to which their client is importing CBAM goods throughout the EU, or will they only have to file reports on imports arriving in their own Member State of establishment?

Both options are possible and it is up to the non-EU registered companies to decide whether they wish a) to have one single indirect representative dealing with all imported CBAM goods throughout Member States, or b) to have one indirect representative for each Member State where the CBAM goods are imported.

1.4. When an indirect customs representative refuses to act as CBAM declarant for their EU Based client, is it possible for another indirect customs representative working for the same client to do the CBAM reporting?

If the indirect customs representatives refuses to carry the reporting obligations for that specific quarter, then the importer shall submit the CBAM report for that specific reporting period. Afterwards another indirect customs representative can be appointed.

We advise enterprises and indirect customs representatives to clarify the split of tasks and responsibilities from the beginning, to ensure full compliance with the reporting obligations.

Clarification: during the transitional period, it is possible to act only as 'reporting declarant', not as a CBAM authorised declarant (see Art.2 [Implementing Regulation 2023/1773](#)).

1.5. If an EU based importer is working with two or more indirect customs representatives, can they entrust only one of them to complete their entire CBAM reporting, or is it necessary for each such representative to handle the CBAM reports linked to the imports they have individually conducted?

There is no possibility during the transitional period for an importer of CBAM goods to use different agents for the customs and the CBAM declarations. As a result, if the indirect customs representative does not agree to take over CBAM obligations, the importer (if based in the EU) is in charge for CBAM and cannot transfer CBAM-obligations to another (CBAM-)agent.

However, the importer is free to use different indirect customs representative, each being accountable for the specific CBAM goods that they have included in their customs declaration. Therefore, there can be no double-counting of embedded emissions.

1.6. If an importer works with an indirect customs representative (A) in the period October-November and changes of customs representative (B) in December. In the period October-November, customs representative (A) was appointed as CBAM declarant. In this situation, what needs to be reported by (A) and what needs to be reported by (B)?

Each reporting declarant shall provide a quarterly report based regarding the goods imported during the quarter. Hence both A and B will need to submit a report for the goods they have imported during that period. If the importer would report itself, this information would be combined in a single quarterly report.

1.7. What is the case for non-EU based importers? Can a single indirect representative handle all the CBAM reporting for all EU imports of a non-EU based entity, even if they did not submit all the import customs declarations themselves?

One single indirect customs representative can handle all CBAM reporting obligations for CBAM goods imported in different Member States. However, it is necessary that the same indirect customs representative introduces both CBAM-related customs declarations and CBAM reports, as all shall be managed by the same EORI number.

2. Customs Declaration

2.1. The regulation stipulates that CBAM goods can only be imported by CBAM declarants. How will this be monitored in the customs declaration ?

At the moment, the status of authorized CBAM declarant does not apply as the transitional period requires only to comply with reporting obligations. Therefore, CBAM goods can be declared either a) by the importer directly, or b) by an indirect customs representative (see Art.2 [Implementing Regulation 2023/1773](#)).

The status of authorized CBAM declarant will be applicable as of 1 January 2026 (it will be possible to apply for the status already in 2025). By then, the (definitive) CBAM Registry will allow to identify whether the importer has been granted the status of authorized CBAM declarant or not, and thus whether their CBAM goods can be imported in the EU or not. More details will be provided at later stage, through secondary legislation.

2.2. How will the customs declaration need to look like in the situation where an indirect customs representative notifies the importer that he will not perform the CBAM declaration? In the case of indirect representation the Belgian customs declaration shows two parties: in box 14 the EORI of the indirect customs representative and in box 8 the EORI of the importer. How will customs authorities know that the indirect representative decided to not perform the CBAM declaration? Will customs representatives need to use a certain code?

Side note: if that same importer works with different customs representatives, it is possible that one decides not to perform the CBAM declaration and another decides to do the CBAM declaration. Where is that to be shown in the customs declaration ?

We will further communicate on the measures that will be put into place in the future.

1. In what form and how will CBAM declarant importers receive their notification from customs, pursuant to Art 33 (1) of the CBAM regulation, if they use a direct representative to file their customs declaration? Can we presume that customs will inform the CBAM declarant directly as the direct representative has no CBAM related obligations according to the CBAM regulation?

CBAM regulation allows only importers and indirect customs representatives to act as 'reporting declarant'. The person lodging the customs declaration is considered as the reporting declarant during the transitional period (see Art.2 [Implementing Regulation 2023/1773](#)).

Therefore, direct customs representation is excluded in the framework of CBAM.

Art.33 (1) states "The customs authorities shall inform the importer or, in the situations covered by Article 32, the **indirect** customs representative of the reporting obligation referred to in Article 35 no later than at the moment of the release of goods for free circulation".

Multiple channels have been used by the General administration of Customs & Excise to communicate on the reporting obligation:

- **TARIC/TARBEL**: measure TM967 has been added to the CN codes (combined nomenclature) concerned by the CBAM regulation;
- Information was published on the [website of the General Administration of Customs & Excise](#);
- Information was shared via different fora.

2. Will direct representatives need to check if their client is a CBAM registered declarant prior to making a customs declaration on their behalf of CBAM goods?

As direct customs representation is excluded in the framework of CBAM, direct customs representatives will not be able to lodge a custom declaration.

3. Will there be an opportunity/practical solution in the CBAM Portal for direct representatives to perform the CBAM declaration in the name and on behalf of the importer?

Side note: still a large number of importers are unaware of CBAM obligations and expect that their customs representative will help them and take care of this for them.

Direct customs representation is excluded by the CBAM Regulation and secondary legislation. Therefore, it is not expected that the Transitional CBAM Registry will have specific features allowing direct customs representatives to fill and submit the CBAM report, likewise it is not expected that the (definitive) CBAM Registry will allow direct representatives to submit the CBAM yearly declaration.

1. Where can customs representatives find out who is registered as a CBAM declarant, or will this information only be available to the authorities?

During the transitional period, there is only the status of ‘reporting declarant’, being the importer or the indirect customs representative.

From 1 January 2026 onwards (definitive period), it will be needed to have the status of authorized CBAM declarant (‘CBAM declarant’) and fully comply with some requirements to be able to import CBAM goods in the EU. Application to the status of authorized CBAM declarant (‘CBAM declarant’) will be possible as from 1 January 2025. Details on this will be provided at a later stage.

Details on the declarants - whether during the transitional or definitive phase - will not be disclosed. According to Article 15 of the CBAM Regulation, the information contained in the CBAM registry “shall be confidential, with the exception of the names, addresses and contact information of the operators and the location of installations in third countries”. Article 13 of the CBAM Regulation and Article 15 of the implementing Act 2023/1773 laying down reporting obligations for the transitional period include an obligation of professional secrecy to information acquired by the competent national authority.

2. Will there be a webinar specifically for customs representatives?

We don’t know whether the EC is planning to held a focused webinar for customs representatives. However, we can explore this possibility at national level.

3. Will a manual of the registration portal be made available? According to the information we already received, the portal is unclear and not user friendly. It is for customs representatives unclear how to register and how to indicate for which importers they will declare CBAM.

a. Cfr article 5, 5 (g) , with the registration/application for admission, an estimated monetary value and size of the goods must be submitted. As an indirect representative depends on the information of his customer and does not interact with the goods, how is it expected from him to register this value?

b. Article 17 refers to a security, the amount of which is calculated on the basis of the certificates that the CBAM declarant would have to submit for importation. How will this be dealt with for an indirect customs representative?

c. The register gives the opportunity to report on a quarterly basis. Does an indirect representative have the possibility to enter data per importer on a quarterly basis? how will the totality be judged? if an importer works with multiple indirect representatives, the actual importer's total will differ from what was reported by each indirect representative (for that same importer)

The Transitional CBAM Registry user manual for Declarants has been published on the EC CBAM website under the ‘Transitional CBAM Registry’:

- [Carbon Border Adjustment Mechanism \(europa.eu\)](https://europa.eu)

To access the Transitional CBAM Registry in Belgium, please follow the instructions on the Belgian Customs website:

- [Comment accéder au registre temporaire MACF ? | SPF Finances \(belgium.be\)](https://www.spf.fgov.be/fr/actualites/actualites-2024/comment-accéder-au-registre-temporaire-mac-f)
- [Hoe krijg ik toegang tot het tijdelijke CBAM-register? | FOD Financiën \(belgium.be\)](https://www.fod.fgov.be/fr/actualites/actualites-2024/hoe-krijg-ik-toegang-tot-het-tijdelijke-cbam-register?)

a. Article 5, 5 (g) CBAM Regulation applies from 1 January 2026 onwards. More details will be available at later stage. The indirect customs representative acting as authorized CBAM Declarant needs to be in close communication with the importer to provide the details requested.

b. Article 17.5 referring to a guarantee to be provided applies during the definitive phase, and more details will be available at later stage. However, the indirect customs representatives acting as CBAM declarants bear all CBAM obligations. Therefore we expect that indirect

customs representatives are responsible to comply with CBAM regulation and secondary legislation. We are not involved in how this will be arranged contractually and bilaterally between indirect customs representatives and their clients.

Article 17.5 “For the purpose of complying with the criteria set out in paragraph 2, point (b), of this Article, the competent authority shall require the provision of a guarantee if the applicant was not established throughout the two financial years preceding the year when the application in accordance with Article 5(1) was submitted.

The competent authority shall fix the amount of such guarantee at the amount, calculated as the aggregate value of the number of CBAM certificates that the authorised CBAM declarant would have to surrender in accordance with Article 22 in respect of the imports of goods reported in accordance with Article 5(5), point (g). The guarantee provided shall be a bank guarantee, payable at first demand, by a financial institution operating in the Union or another form of guarantee which provides equivalent assurance.”

- c. During the transitional phase (01.10.2023 – 31.12.2025), a quarterly CBAM report shall be submitted. The importer can use different indirect customs representative, each being accountable for the specific CBAM goods that they have included in their customs declaration. Therefore, there can be no double-counting of embedded emissions.

Additional clarifications from the NCA:

CBAM will be implemented in two phases and it is important to understand the obligations under each phase. From the questions raised, it seems that this distinction is not fully clear.

- **Transitional phase (01 October 2023 – 31 December 2025):** only reporting obligations
- **Definitive phase (from 01 January 2026 onwards):** full implementation of the CBAM

We are not in a position to give at this stage detailed replies on the definitive period, as secondary legislation needs to be produced by the European Commission on the basis of the main outcomes, observations, studies carried out during the transitional phase. The transitional period is a learning phase that will allow the actual preparation of the definitive period. This is why it is strongly encouraged and recommended to provide data requested in the best manner since the start, minimizing at the lowest the use of default values.

The table below gives a quick overview of the main differences between the two phases:

Transitional Phase	Definitive Phase
Reporting declarants	CBAM Authorised declarants (starting from 2025)
CBAM Transitional Registry	CBAM Registry
CBAM Quarterly Reports	Yearly submission of CBAM declaration (starting from 2027 for 2026 embedded emissions)
No emissions verification needed	Verification of emissions by an EU accredited verifier
No CBAM certificates (no financial implications)	CBAM certificates to be bought and surrendered + progressive reduction of free allocations
Penalties only if incomplete or incorrect reporting	Also penalties on importing without authorisation or if CBAM certificates not properly surrendered

*During the transitional phase, we refer to 'reporting declarant' as indicated in Art.2 of the [Implementing Regulation 2023/1773](#). Obligation: after one month from the end of the reporting period, submission of CBAM Report covering the previous quarter via the CBAM Transitional Report.

The terminology of 'CBAM declarant' refers to the status of authorised CBAM declarant for which importers and indirect customs representatives can apply as of 2025. The status will be granted if the requirements listed in Art.5 of [CBAM Regulation 2023/956](#) are met. From 1 January 2026 onwards, only authorised CBAM declarants will be allowed to import CBAM goods into the territory of the EU.



For more information, please visit the [EC CBAM webpage](#) and the website of the [Belgian Competent Authority for CBAM](#).