

SUMMARY REPORT

Meeting report:	How to report on CBAM? – FPS Health		
Date of the meeting:	08/01/2024		
Report written by:	Nathan Goethals	On:	10/01/2024

1. Agenda

The following agenda was discussed during this info session:

1. Agenda
2. CBAM in its transitional phase – DG TAXUD
3. CBAM transition registry – Customs
4. How to draft your first CBAM report – FPS Health
5. FAQ – FPS Health

2. CBAM in its transitional phase

DG TAXUD shared an overview on the state of play for CBAM and its implementation, further discussing the transitional period until 2025. With the first reports mandatory as of this year, TAXUD aims to assess the scope for CBAM in view of possible extension by mid-2025. In the slides, which can be found below, is an overview of how TAXUD aims to determine embedded emissions and the scope of CBAM during the transitional phase.

To further facilitate the operators during this phase, TAXUD also shared more information on its e-learning tools, webinars, guidance documents for reporting declarants and producers in third countries, excel templates for data collection and more.

In the last part of the presentation, TAXUD shared an overview of rules for representatives subject to reporting obligations, the different responsibilities between the importer and the indirect customs representative and the reporting deadlines. The transitional registry was mentioned but will be discussed more in depth later.

All slides provided by TAXUD are available [here](#).

3. CBAM transition registry

During this part of the session, customs re-iterated its role within CBAM, how customs is to inform you on what you need to report, when you need to report it and how you get access to the CBAM transitional registry to do so.

Firstly, it remains important to note who a reporting CBAM- declarant can be, an official definition below:

‘Reporting declarant’ means any of the following persons:

- a) the importer who lodges a customs declaration for release for free circulation of goods in its own name and on its own behalf;
- b) the person, holding an authorisation to lodge a customs declaration referred to in Article 182(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council, who declares the importation of goods;

c) the indirect customs representative, where the customs declaration is lodged by the indirect customs representative appointed in accordance with Article 18 of Regulation (EU) No 952/2013, when the importer is established outside the Union or where the indirect customs representative has agreed to the reporting obligations in accordance with Article 32 of Regulation (EU) 2023/956;

in essence, CBAM applies to following parties only:

- Within the EU
 - o Importer/operator
 - o Indirect representative
- Outside the EU
 - o Indirect representative

For CBAM, customs stated that reporting is necessary only for imported goods that are released in free circulation, both for CBAM goods and for processed products resulting from the inward processing procedure when they are imported and if they contain products listed in the CBAM-regulation, even if they are not themselves listed in the CBAM-regulation. For reference, all goods with a reporting obligation have TARIC/TARBEL footnote **TM967**.

CBAM does **not** apply to:

- Processed products resulting from the outward processing procedure.
- Returned goods.

Some operators mentioned that they sometimes re-import EU-goods with the free-circulation procedure. If these goods are CBAM-goods, customs noted that a proof of origin will be asked in order to not report these goods. Customs urges to use the return goods procedure if applicable.

In contrast to some other EU member states, Belgium has no additional codes, products or measures in regards to CBAM.

Access to the CBAM transitional registry

A quick overview on how to access the registry was shown. With report submission obligations de this month, customs urge the operators to test their access as soon as possible and notes that there is a test and production environment available.

1. Registration to the social security portal.
2. Ask the **TAXUD** role on the eGov app (EORI or CBE number required). **There is no CBAM role, only a TAXUD role.** For My eGov there is a [test](#) and [production](#) environment available. The role can be requested via the invitation management tab.
3. Both the [test](#) and [production](#) environment for the CBAM transitional registry can now be used, which will lead you to the EC “Where Are You From” page; an overview on how to use this “WAYF” page can be found in the [slides](#).

All slides provided by customs, with additional information, are available [here](#).

4. How to draft your first CBAM report

Together with a live demonstration on the reporting tool available within the transitional registry, FPS Health shared some other aspects to be kept in mind during reporting. An overview of the different menus within the reporting tool is available within the slides, however the live demo can be watched via [this link](#) (starting at 1:20:30).

With the first few slides repeating who has a reporting obligation on CBAM, FPS health shared an overview of the most notable obligations:

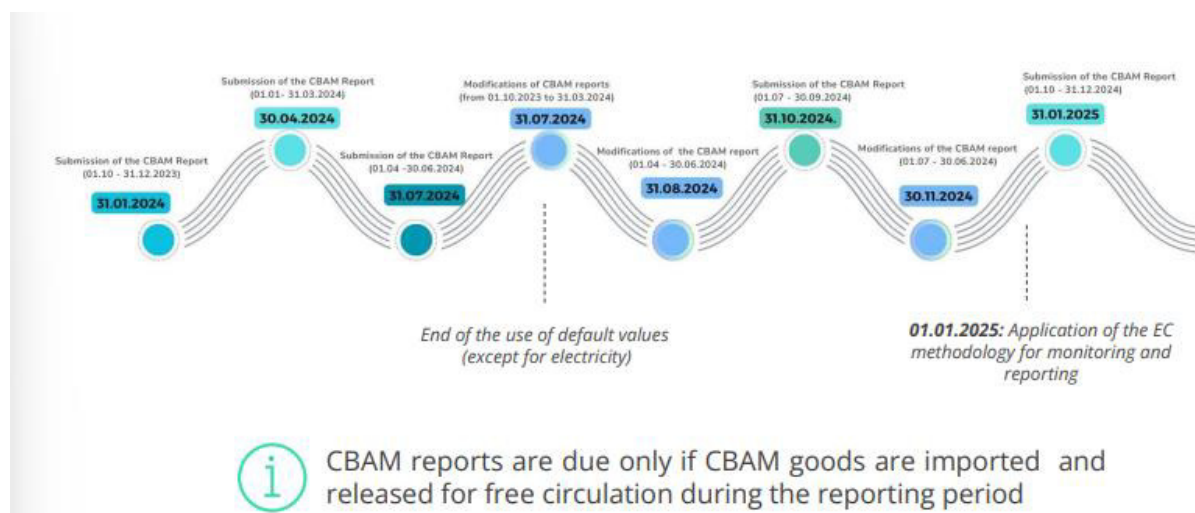
- Within the EU:
 - o Importer bears the CBAM reporting obligations
 - o Indirect customs representative can refuse to fill the reporting obligations on behalf of the importer (art.8.3 of the Implementing regulation 2023/1773), but shall notify the importer re-CBAM obligations.
- Outside the EU:
 - o Indirect customs representative bears CBAM reporting obligations.
- Only importers and indirect customs representatives can submit CBAM reports in the CBAM Transitional Registry.
- Direct customs representatives, third or neutral parties cannot submit CBAM reports on behalf of the importers or indirect representatives.

Not following these obligations can lead to penalties, and are applicable only if:

- The reporting obligations are not met.
- The CBAM report is incorrect or incomplete, and the reporting declarant has not taken the necessary steps to correct the CBAM report after the competent authority initiated the correction procedure.

Penalties can be anywhere between EUR 10 and ER per tonne of unreported emissions, which can increase if submission of reports are delayed by over 6 months. More details on the penalty-thresholds can be found in the slides.

FPS health recommends communicating with their helpdesk if needed and noted that there is more flexibility until 31/07/24, as the first reports can still be amended by said date. Do note that reporting deadlines remain unchanged, with the first deadline on 31/01/24. A timeline below:



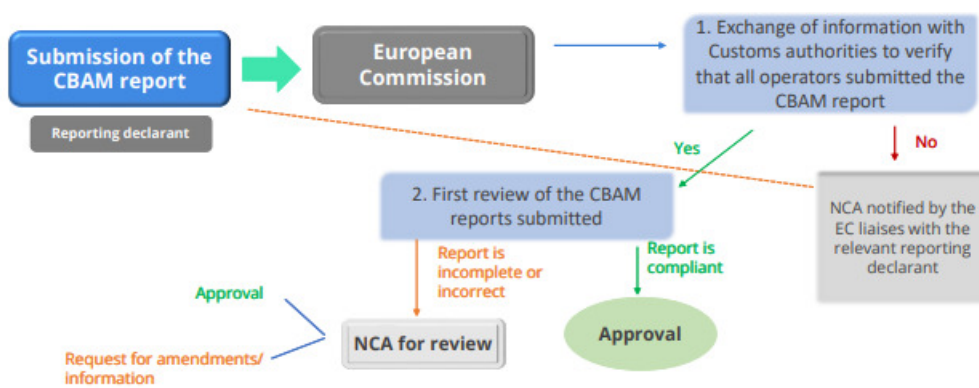
CBAM reporting

Before the [live demo](#) information on the content, format, processing and default values was shared.

When reporting, the basic content must include the following:

- Quantity of goods (in tons, or in MWh for electricity) in the scope of CBAM being imported to the EU during the previous quarter.
- Direct CO2 emissions embedded in the goods being imported to the EU at installation or production site level + Nitrous oxide emissions for some fertilizer goods + Perfluorocarbons (PFCs) emissions for some aluminum goods.
- Indirect emissions embedded in the goods.
- Any carbon price due or paid in the country of origin for the embedded emissions in the imported goods, deducting any rebate or other form of compensation already received.

Reports will be processed as shown below:



In order to facilitate the reporting (EUR-LEX [report structure](#)), a [communication template](#) in Excel-format was shared. Furthermore; using the digital tool provided by the CBAM transitional registry should help operators with easy reporting.

For more information on how to use the transitional registry; please refer to following [slides](#) (starting at slide 23) or watch this [live demo](#).

5. FAQ

Customs representation

Question	Answer
1. Who can lodge a customs declaration for EU established importers ?	Importer directly, direct and indirect customs representative.
2. Can an importer have several indirect customs representatives?	The importer is free to use different indirect customs representatives, each being accountable for the specific CBAM goods that they have introduced in their customs declaration. Each representative will show their own EORI number at the customs (=the evidence of who is responsible for the CBAM reporting obligation). Thus, there can be no double-counting of embedded emissions
3. Can CBAM reports be submitted in Belgium for CBAM goods imported in several EU member states?	In principle, CBAM goods are attributed to a CBAM declarant through the EORI number provided to the customs authorities. By default, the CBAM reports for the different subsidiaries (with different EORI numbers) will be done separately. However, since importers are allowed to appoint indirect customs representative to take on the CBAM obligations, one single indirect customs representative might be appointed and report at centralised level, representing all subsidiaries.
4. When will be possible to submit one single declaration for all imports in the EU?	
5. Can reporting of import to the EU to different EU countries be done centrally by one person?	
6. Can neutral or third parties submit CBAM reports and access to the Registry	No, this is not possible.

Reporting

Question	Answer
7. How do you report missing data in a long production chain of non-European suppliers for small consignments of more than €150?	The importer should request the required information to the supplier. If the latter does not have the requested details, then the request should be forwarded to supplier company until reaching the producer
8. a) How do you deal with operations carried out by subsequent links in the supply chain? b) How do we deal with the addition of other materials (not subject to CBAM, such as plastics)? Should we include 100% of the emissions in the CBAM or should we determine the percentage by weight in the steel and report only that part?	a) If the CBAM goods are further finished in the EU, additional emissions would be treated under the EU-ETS system. However, if CBAM goods are further transformed outside the EU and then imported in the EU for free circulation, then CBAM reporting would be needed. b) The emissions to be reported shall only concern CBAM goods. Therefore, when reporting only the weight of the CBAM goods shall be considered
9. If our suppliers fail or even refuse to deliver us the requested information on carbon	Acknowledging the complexity of CBAM and the need for all actors to familiarise with this



<p>footprint of the products, how can we proceed in reporting after the first test phase? Will we be penalized in that case?</p>	<p>new Mechanism, the EC granted more flexibility to amend the first two CBAM reports until 31 July 2024. In addition, in exceptional cases, default values can be used until 31 July 2024, allowing to comply with reporting obligations. This period shall allow installations' operators to get used to the new system, so that they can provide all details smoothly and timely. Failing to compliance with CBAM obligations can lead to penalties</p>
<p>10. Will the data shared in the CBAM Transitional Registry be dealt with confidentiality ?</p>	<p>According to Article 14 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 Regulation laying down reporting obligations for the transitional period include an obligation of professional secrecy to information acquired by the competent national authority. Some of the requested information is necessary to substantiate the reported level of emissions. However, a lot of the data which may be requested by the importer and considered sensitive is optional. Excel template: operators of installations can decide whether they want to share the full, detailed information (optional) or only the synthesis tabs necessary to submit the CBAM declaration. There is a degree of flexibility allowing operators not to disclose the data they may consider sensitive.</p>
<p>11. What documents in original shall be provided to confirm CO2 emissions?</p>	<p>No document in original needs to be provided. The reporting declarant must only submit the required information for the quarterly CBAM report through the CBAM Transitional Registry. According to the principle of transparency, complete and transparent records shall be kept at the installation of all data relevant for determining embedded emissions of the goods produced, including necessary supporting documents, for at least 4 years after the reporting period. Those records may be disclosed to the reporting declarant. Such records may be requested by EU Member States in case of a review of the quarterly CBAM report.</p>



Various

Question	Answer
12. Registration issues for non-BE users	In principle each user should register to the country that issued the EORI number, unless an indirect customs representative is used to report on several subsidiary companies established in different MS in the EU. To access the transitional registry in Belgium for a non-BE user, one must go to a local registration office in Belgium to receive a personal activation code on paper.
13. How can access the CBAM Transitional Registry?	In Belgium, the Customs authority grant access to the CBAM Transitional Registry. See the detailed steps on the website of the General Administration for Customs and Excises. For issues, please contact Customs helpdesk: plda.helpdesk@minfin.fed.be
14. In case of in indirect customs representation, who shall be deemed responsible for a Swiss importer with an individual Belgian VAT number?	In principle, the indirect customs representative will act on behalf of the importer where the CBAM goods are released for free circulation. Therefore, if the Swiss company imports and releases CBAM goods in Belgium, then the CBAM reports shall be submitted to the Belgian NCA.
15. How will the origin of goods be determined ?	It is understood as ‘country of origin’ of the goods, the country where the CBAM goods are transformed in semi or finished goods, generating direct and indirect embedded emissions. Therefore, it is the country where the CO2 emissions are produced.



Aan de operatoren

Uw bericht van

Uw kenmerk:

Ons kenmerk:

Bijlage(n):

0

Vilvoorde, 25 januari 2024

Borgen gesteld bij een aangifte tijdelijke invoer/actieve veredeling: aandachtspunten

De opvolging van de vrijgave van een borg gesteld bij een aangifte tijdelijke invoer/actieve veredeling gebeurt door de dienst activabeheer te Vilvoorde. Stuur voor de vrijgave van een borg een mail met de nodige stukken naar da.borgen.vilvoorde@minfin.fed.be.

Het tijdig insturen van volledige en correcte dossiers resulteert in een kortere doorlooptijd en snellere vrijgave van de borgen.

Het volledige dossier voor vrijgave van de borg dient binnen de termijn van geldigheid van het reserveringsnummer ingediend te worden. Zo niet worden bij niet-zuivering de volledige verschuldigheden geïnd en verhoogd met een boete bij laattijdige aanzuivering.

Op basis van de fiche 46 die dagelijks wordt doorgemailed vanuit de applicatie FINDA naar het e-mailadres vermeld in de klantenrekening kan u als aangever zelf proactief de borgen opvolgen. In de fiche vindt u een overzicht van de termijnen, de rechten en de reservaties.

Zorg ervoor dat uw dossier het volgende bevat:

- Voeg volgende 4 documenten toe als bijlagen aan de mail:
 1. Aangifte tijdelijke invoer
 2. Kopie van de factuur met betrekking tot de aangifte tijdelijke invoer of inventaris van de goederen in geval van een verhuisboedel
 3. Zuiveringsdocument van de aangifte tijdelijke invoer
 4. Kopie van de factuur met betrekking tot het zuiveringsdocument



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Raadpleeg uw online dossier op
www.myminfin.be

- Voeg bij vernietiging volgend(e) document(en) toe:
 1. Een door de Douane afgestempeld exemplaar van bewijs van vernietiging
 2. In voorkomend geval Attest markttoezichthouder (FAVV, FAGG, FOD Economie,...) m.b.t. de weigering van de goederen

- Voeg bij een verhuis binnen een termijn van 6 maanden volgende documenten toe (voorwaardelijke vrijstelling wordt toegekend met IMA regeling 4000 C01, **4B0**):
 1. Bewijs inschrijving in een Belgische gemeente (attest 2)
Let op! Op de definitieve aangifte (IMA regeling 4000 C01, **4A0**) dient het vak geadresseerde overeen te stemmen met de hoofdverblijfplaats die opgegeven wordt op dit bewijs
 2. Attest afgegeven door de werkgever/buitenlandse overheidsdienst van verblijf buiten de EU van meer dan 1 jaar
 3. In geval het ook een verhuis van een voertuig betreft:
 - Beslissing van de dienst Vergunningen Leuven betreffende de invoer van het voertuig met vrijstelling
 - Kopie van het vignet 705

- Voeg andere bewijsstukken toe:
 1. Indien de geadresseerde op het document tijdelijke invoer niet dezelfde is als op het aanzuiveringsdocument dienen voldoende bewijsstukken toegevoegd te worden dat deze geadresseerde de goederen heeft aangekocht
 2. Andere relevante documenten

Let zeker op de volgende punten:

- Leg steeds voor alle goederen die tijdelijk werden ingevoerd aanzuiveringsdocumenten voor.

- Bij aangifte ten verbruik: algemene regel
 1. Pas de tarieven (invoerrechten en andere maatregelen) toe die van toepassing zijn op de datum van de tijdelijke invoer
 2. De statistiekwaarde (vak 46), de douanewaarde, de goederencode en maatstaf van heffing BTW (vak 47) van het aanzuiveringsdocument dienen identiek te zijn aan deze vermeld op de tijdelijke invoeraangifte

Uitzondering:

In bepaalde gevallen zal de douanewaarde op het zuiveringsdocument niet dezelfde zijn als deze vermeld op de tijdelijke invoeraangifte:

- invoer met het oog op tentoonstelling en/of veiling van goederen (bij een kunstwerk tijdelijk ingevoerd met oog op eventuele verkoop (veiling), dient bij de verkoop de verkoopprijs als waarde op het zuiveringsdocument vermeld te worden)
- actieve veredeling (vb. herstellingskosten)
- invoer in het kader van een schatting (vb. een kunstwerk).

- Vul de aanzuiveringsaangifte correct in:
 1. Vermeld in vak 40 (voorafgaande regeling) van de wederuitvoeraangifte EX-A (C.) steeds de MRN en datum van de tijdelijke invoeraangifte
 2. Gebruik de juiste codes
 - vak 34: land van oorsprong moet overeenstemmen met de vermelding op de factuur
 - vak 37: de regeling is 3153 bij tijdelijke invoer en 3151 bij actieve veredeling (herstelling)
 - Tijdelijke invoer van een leeg bergingsmiddel
Let op de regeling bij wederuitvoer van het bergingsmiddel!
 - ✓ definitieve uitvoeraangifte (regeling 1000) voor de goederen in het bergingsmiddel
 - ✓ weder-uitvoeraangifte (regeling 3153) voor het bergingsmiddel
 - code N380 dient gevolgd te worden door het nummer van de uitvoerfactuur en niet “proforma”

- De aanvraag tot verlenging van de geldigheidsduur van de tijdelijke invoeraangifte dient:
 1. aangevraagd te worden door de geadresseerde van de tijdelijke invoer
 2. ingediend te worden binnen de initiële geldigheidstermijn, zo niet wordt er een douaneboete opgelegd
 3. een grondige reden voor de verlenging te bevatten
 4. de gevraagde termijn voor de verlenging te bevatten

- De uitvoer van de goederen op het wederuitvoerdocument dient bevestigd te zijn door de bevoegde TAO (team Aangifteopvolging)