



HERFURTH LOGISTICS

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CBAM – implications for your import process

The regulation establishing a carbon border adjustment mechanism (CBAM) of May 10, 2023 is one of the cornerstones of the European Union's Fit for 55 package.

With CBAM, Europe aims to build a sustainable economy. Today, European companies must adhere to strict rules on CO2 emissions while third countries do not. In order to stimulate fair competition, this carbon tax is used in the form of CBAM. In this way, one wishes to make production of carbon-intensive products in third countries less attractive.

Which sectors?

CBAM covers the following sectors;

- Cement
- Aluminium
- Fertilizers
- Electricity
- Iron and Steel

Which goods ?

- The complete list of goods to which CBAM applies can be found in annex 1 of the regulation: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32023R0956>

What reporting?

During the transition period (1/10/2023- 31/12/2025) emissions will have to be reported. This reporting will have to be submitted to the European Commission on a quarterly basis through their online portal (CBAM transitional Registry). The first quarterly report must be submitted by January 31, 2024. More information on how to report can be found in the Annex I of Implementing Regulation (EU) 2023/1773 as well as in DG Taxud's guidance documents.

- [Dg taxud guidance documents \(EU-Importers\)](#)
- [Dg taxud guidance documents \(Non-EU installations\)](#)
- [Implementing Regulation](#)

The Implementing Regulation on reporting requirements and methodology provides for flexibility when it comes to the values used to calculate embedded emissions on imports during the transitional phase. Until the end of 2024, companies will have the choice of reporting in three ways:

1. Full reporting according to the new methodology (EU method)
2. Reporting based on an equivalent method (three options)
3. Reporting based on default reference values (only until July 2024, i.e for Q4 of 2023 and Q1&Q2 of 2024)

More information can be found via following link:

<https://www.clecat.org/media/cbam-default-values-transitional-period.pdf>

Al onze verrichtingen zijn onderworpen aan de Algemene Belgische Expeditie Voorwaarden 2024. Deze voorwaarden zijn raadpleegbaar via de volgende link: <https://ap.lc/WNddr>. Behoudens uitdrukkelijk protest wordt aangenomen dat ze stilzwijgend zijn aanvaard.
.Het door ons georganiseerde wegvervoer, nationaal of internationaal, is onderhevig aan de beschikkingen van de wet van 4/9/1962 houdende goedkeuring van de internationale overeenkomst met betrekking tot het vervoer van goederen over de weg (CMR). Onze magazijnactiviteiten worden beheerst door de Algemene Logistieke Voorwaarden, neergelegd op 27 november 2003 ter Griffie van de Kamer van Koophandel en Nijverheid van Antwerpen en Waasland.

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Kantoren : Antwerpen, Brussel airport, Istanbul, Izmir Rotterdam, Zeebrugge





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Who should report?

Reporting during the transition period will need to be submitted by the CBAM Reporting declarant.

The CBAM reporting declarant is

- If the importer is located in the EU
 - o the importer or
 - o the indirect representative (subject to approval)

If you are the importer based in the EU, we assume that you will take on the CBAM reporting.

If you use a direct customs representative, you will at all times be responsible for the CBAM reporting obligations yourself.

- If the importer is located outside the EU
 - o The indirect representative

Herfurth Logistics NV will in no case act as CBAM reporting declarant.

In case of indirect representation for a non-EU company we will look together for a solution.

As of 1/1/2026, the CBAM reporting declarant must actually be registered as an authorized CBAM declarant.

Customs will then check whether the importer and/or CBAM declarant is registered. If this is not the case, the goods may not be imported.

In all cases where you wish to appeal to your customs representative for CBAM, the latter will ask you to sign a CBAM declaration.

We hope to have informed you sufficiently.

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