



63rd Trade Contact Group Plenary Session

7 June 2023

Disclaimer: This presentation is intended to help support the meeting participants in their general understanding. It is of course without prejudice to the text of the proposals and to specific factual scenarios.

Taxation and
Customs Union

Agenda

Welcome (minutes and agenda adoption)

1. Process Overview

Coffee break

2. E-Commerce

Lunch break

3. EU Customs Data Hub

Coffee break

4. Carbon Border Adjustment Mechanism

5. AOB

1. Customs Reform

Customs reform – focal points for today

1. Process overview

- AEO and transition to Trust and Check
- Trust and Check conditions
- Trust and Check approach – practical examples
- A closer look at some key changes

2. E-commerce

3. EU Customs Data Hub

AEO – what changes?

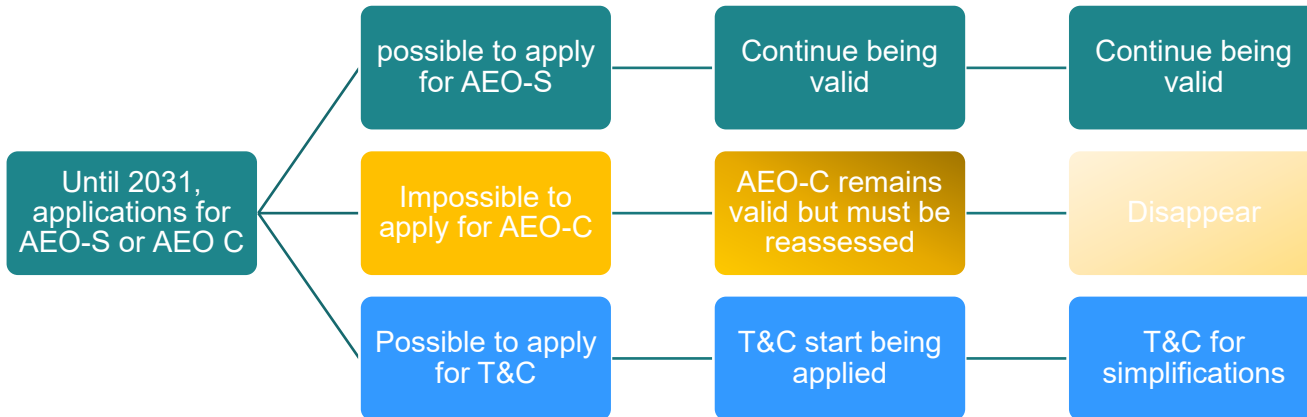
- **Monitoring requirements:** self-monitoring by AEOs + obligation by customs authorities to monitor AEOs compliance and criteria & to perform in-depth monitoring on AEOs activities and internal records every 3 years
- **Priority for AEO trade flows in certain crisis situations** via a joint business continuity mechanism
- **Clarification of two AEO criteria:**
 - No infringements to customs/tax laws and no criminal record → in both cases relating to economic or business activities;
 - High level of control on operations/trade flows → now includes evidence that non-compliance has been remedied + obligation for AEO to have procedures for informing customs of non-compliance, incl. proper instructions to employees

AEO to Trust and Check– transition

Until 2031

2032-2037

From 2038



T&C - criteria (Article 25)

- Resident or registered in EU customs territory, and regular customs operations over the last 3 years → apply in MS where established. If change of establishment MS → receiving MS may re-assess
- Absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; [relating to economic or business activities]
- Demonstrate a high level of control of operations and of the flow of goods → allows appropriate customs controls and evidence that non-compliance has been effectively remedied; inform customs whenever compliance difficulties are discovered;
- Financial solvency, and appropriate security, safety and compliance standard
- Standards of competence or professional qualifications; employees instructed re use of Hub
- Inform customs of changes in corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities → customs re-assess

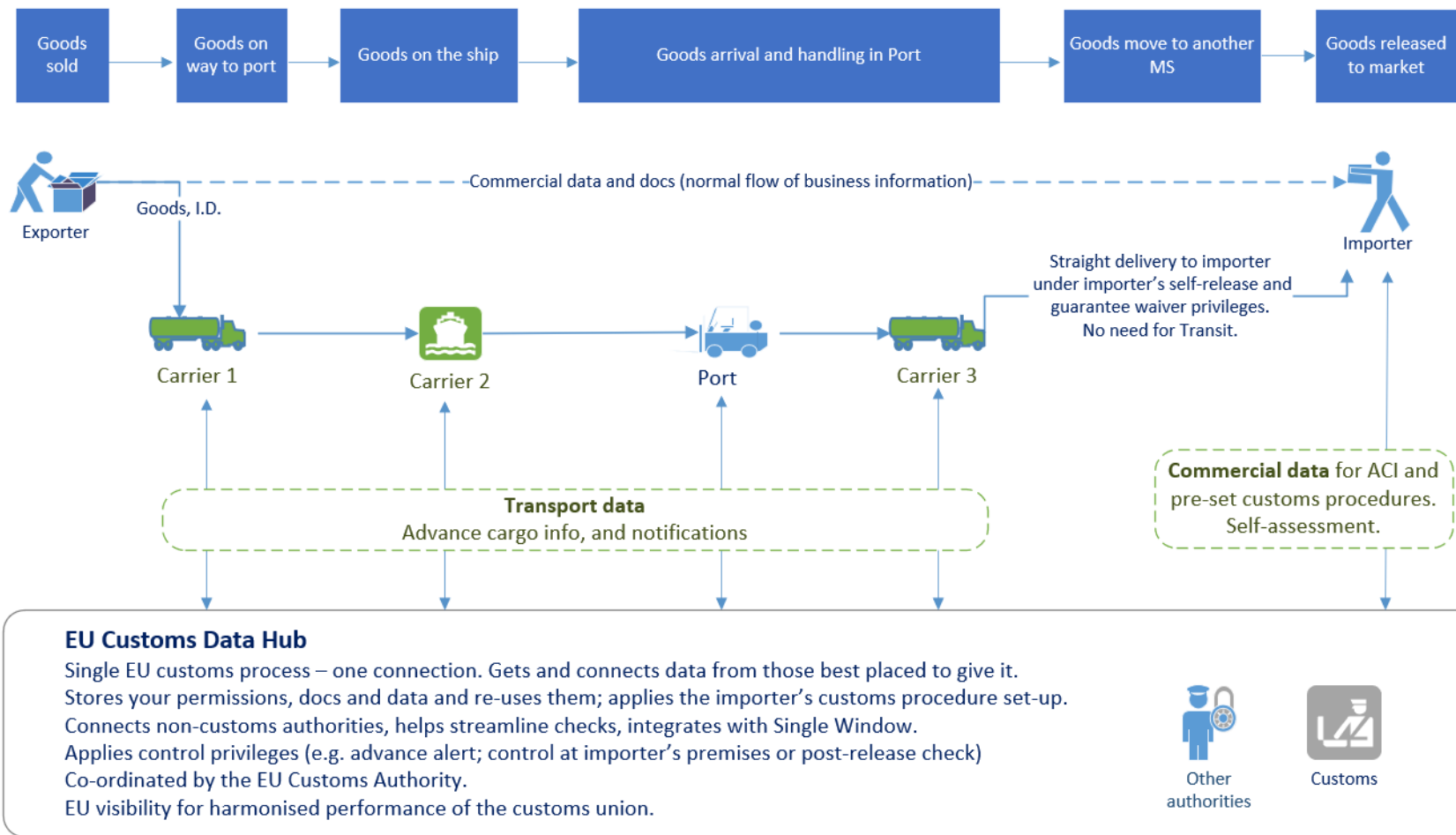
- Electronic system providing or making available to customs real-time all data on the movement of the goods and the compliance of with all requirements; where relevant sharing in the Hub:
 - (i) *customs records;*
 - (ii) *accounting system;*
 - (iii) *commercial and transport records;*
 - (iv) *their tracking and logistics systems, which identifies goods as Union or non-Union goods and indicates, where appropriate, their location;*
 - (v) *licences and authorisations granted in accordance with other legislation applied by the customs authorities;*
 - (vi) *complete records needed to check the correctness of the establishment of the customs debts.*

- Customs can authorize T&C traders to:
 - Give part of the data on the goods after release
 - Perform certain controls and release (self-release)
 - Use as assurance of the proper conduct of the operations for special procedure authorisations
 - Periodically determine the customs debt (self-assessment)
 - Defer payment
- Customs monitor at least every three years

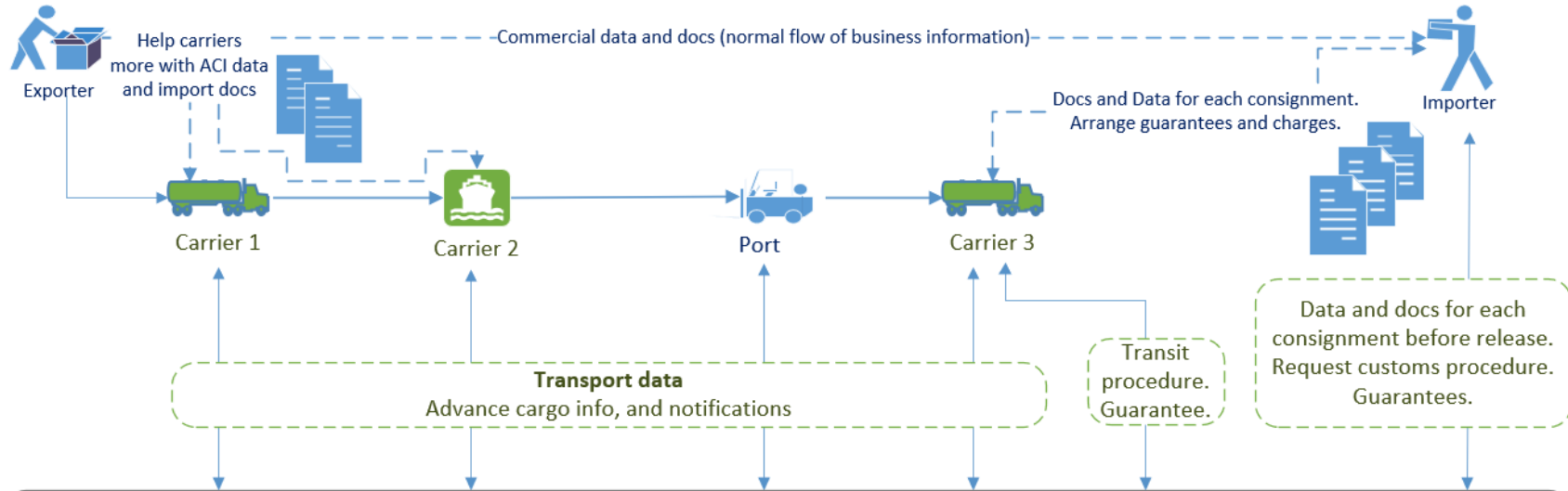
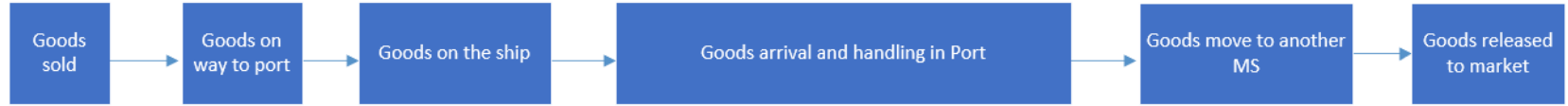
Practical scenarios – importer perspective

| | <i>Trust and Check</i> | <i>Not Trust and Check</i> |
|---|---|---|
| Data for duties | <p>Importer shares commercial data with Hub. Importer manages customs procedures in Hub. Data re-used (even for different consignments). Periodic self-assessment of duties.</p> | <p>Give all details per consignment per customs procedure for the calculation of the duty (single filing to Hub) before release</p> |
| Data and docs for non-fiscal formalities | <p>Co-operation frameworks → aim for account-based approach, re-using permissions. EU-SW if applies.</p> | <p>Give all docs per consignment (also fed by EU-SW where it applies)</p> |
| Control planning and mitigation measures | <p>Pre-warned if possible. Co-operation frameworks → aim to intervene, if needed, at easiest place. Control at border rare (e.g. hijacked consignment)</p> | <p>Signal only on arrival. Intervention/mitigation measures more likely. Control at border more common <-> risk</p> |
| Release inbound | <p>Carrier pings the Hub, which applies privileges. Typically automated (no flag, no pause).</p> | <p>Full data. Pause more likely because more data, docs, risks</p> |
| Inter-MS transfer | <p>Carrier pings the Hub, which applies privileges.</p> | <p>Needs a Transit and guarantee</p> |
| Guarantee level | <p>Generally not needed</p> | <p>Needed, and higher</p> |
| Special procedures | <p>Deemed to meet conditions</p> | <p>Need to prove condition met</p> |

Trust and Check perspective - maritime example



NON-Trust and Check perspective - maritime example



EU Customs Data Hub

Per previous slide, single Hub for managing uniform customs processes and formalities.
 For the non-Trust and Check flow, the transport layer needs to ensure the data and documents needed for ACI are given, and the importer needs to give the full data and docs needed for release and duty calculation, and to request customs procedures case by case.
 Controls and mitigation measures in the supply chain are more likely.
 The pre-release transfer to the importer's MS needs a Transit and guarantee.



A closer look at some key changes

There are some things in the current UCC which you wanted to see implemented: Centralised Clearance, Self-Assessment

→ we take the good principles (deal with your EU home customs for the whole EU, enable self-assessment, leverage commercial records...)

... but create a new delivery paradigm in the reform package → much better benefits, on a more simple, flexible and systematic basis

UCC benefits for AEO v reform benefits for T&C

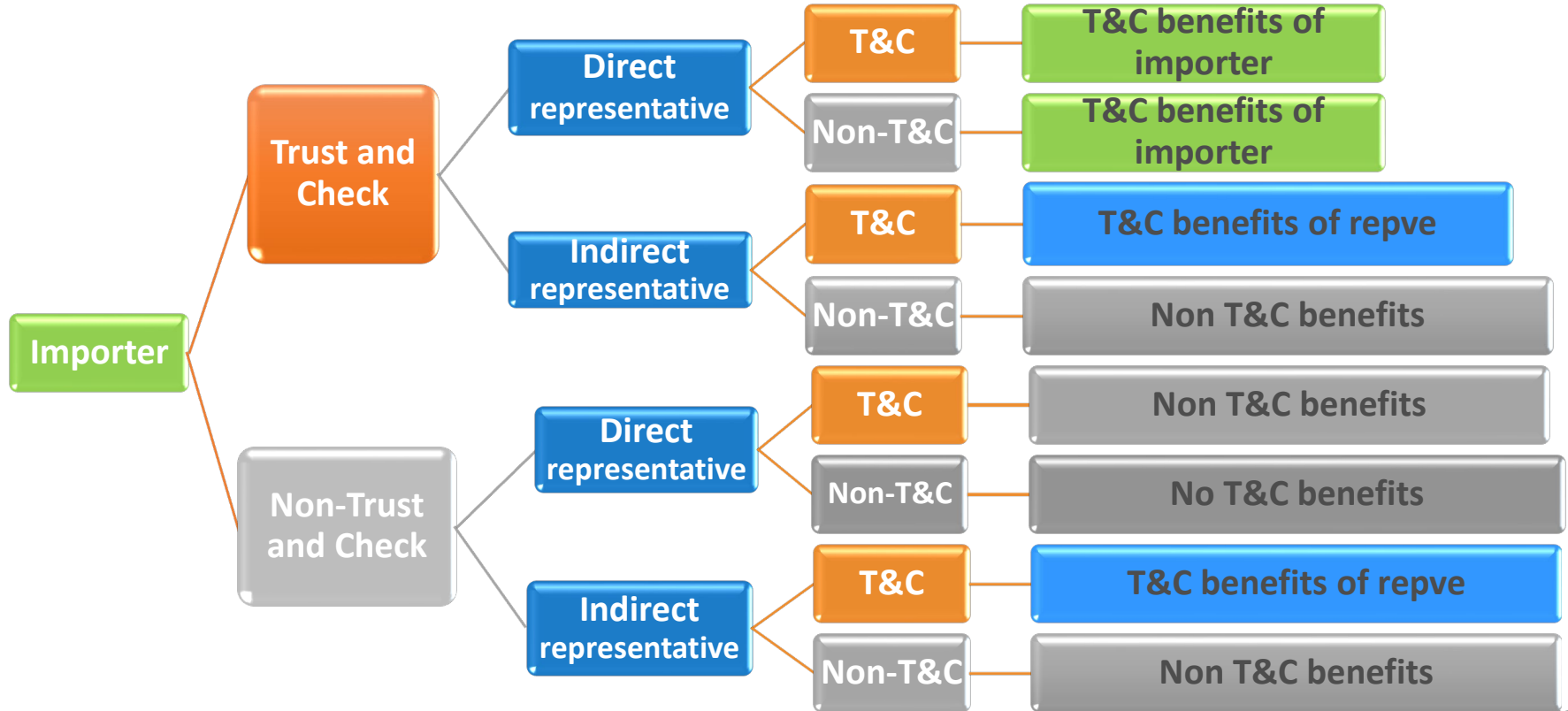
1. Authorisation needed to file declarations in MS of establishment
2. CC requires agreement by other MS and defining the perimeter
3. EiDR might still require customs intervention for release
4. Self-assessment in only theoretical
5. Transit still needed

1. MS of establishment responsible by default
2. All transactions of T&C managed by MS of establishment
3. Release on behalf of customs does not require customs intervention
4. Self-assessment is the rule
5. No obligation to place in transit

Representation – what changes?

| | <i>Direct Representation</i> | <i>Indirect Representation</i> |
|--------------------------------|--|---|
| Establishment | In the EU, except if represented person not required to be EU-established | In the EU, except if represented person not required to be EU-established |
| Financial liability | Importer | Importer, if EU-established |
| Non-financial liability | | Representative, if importer is not EU-established |
| T&C status | Can enjoy T&C benefits only if importer is also T&C | Can enjoy T&C benefits if authorised as such |
| Other changes | Conditions for provision of representation services in the EU determined by COM (DA) | |

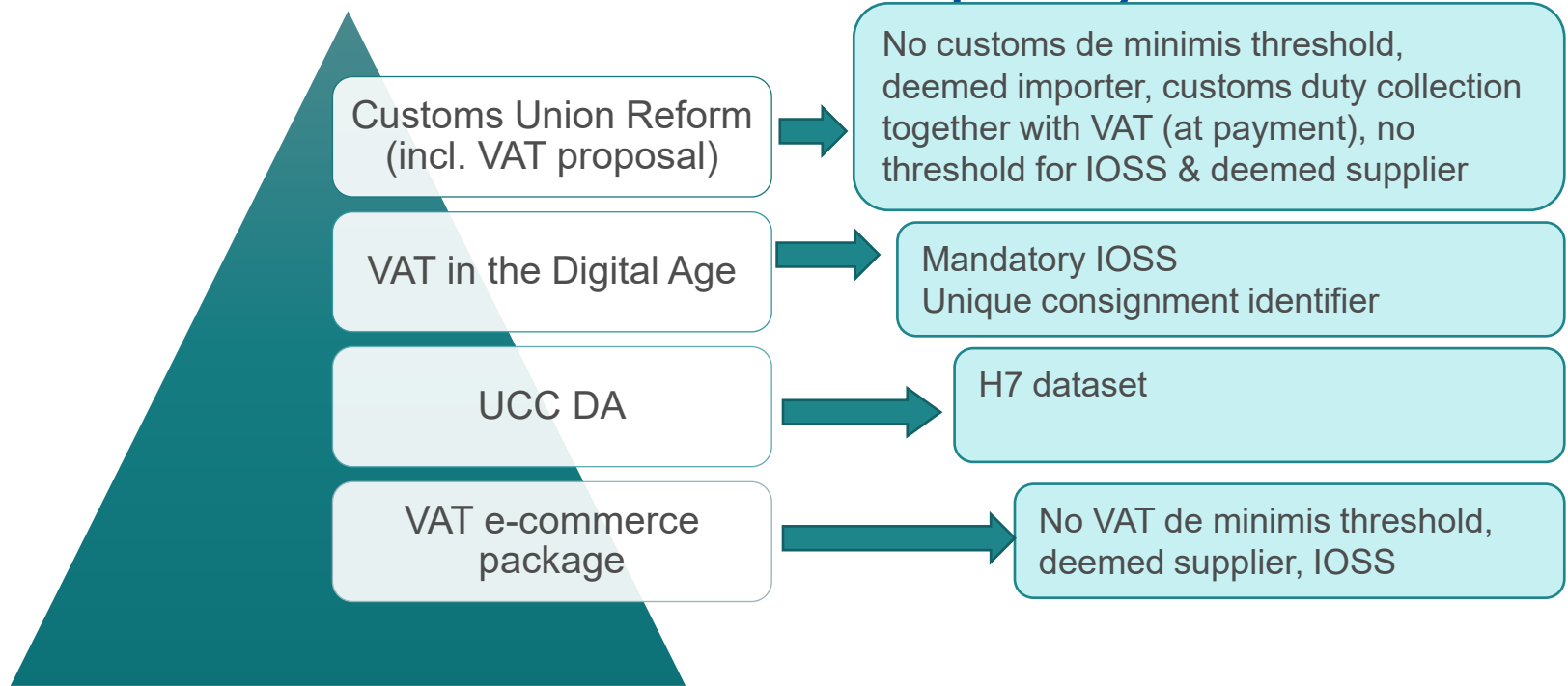
Customs representation – scenarios



COFFEE BREAK (15 MIN)

We resume at 11:30

Evolution of EU e-commerce policy



E-commerce: full alignment of customs & VAT rules and processes

VAT

- De minimis threshold for commercial goods: 0€
- Scope: business-to-consumer (B2C)
- Liability: supplier / deemed supplier
- Incurrence of VAT: at acceptance of payment (online order)
- Reporting and payment of VAT: monthly to the MS of identification

Customs

- De minimis threshold for commercial goods: 0€
- Scope: business-to-consumer (B2C)
- Liability (fiscal & non-fiscal): deemed importer
- Incurrence of customs debt: at acceptance of payment (online order)
- Communication and payment of customs debt: monthly to the MS of establishment

Definitions

Deemed importer:

- any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union who is authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC [Art. 5(13)]

Distance sales of goods imported from 3rd countries:

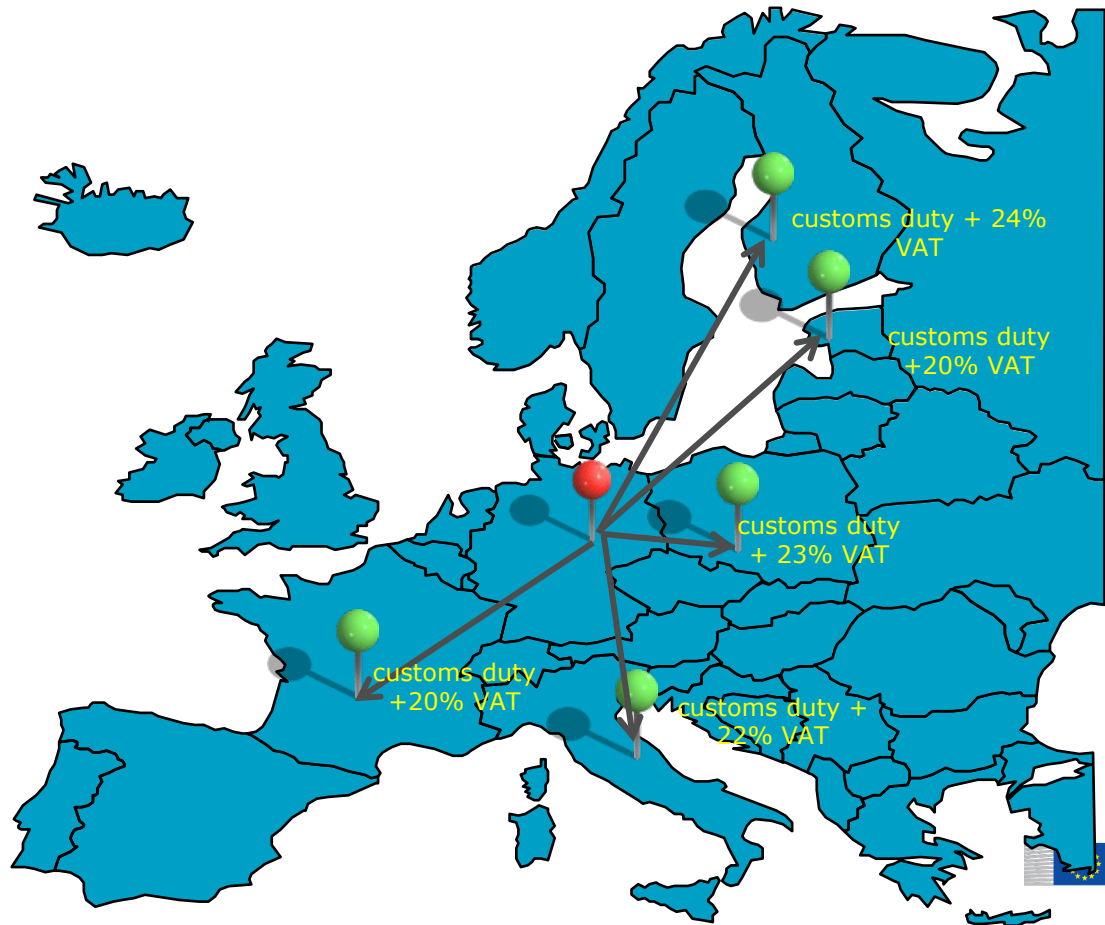
- distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC [Art. 5(47)]

Simplified tariff treatment for distance sales:

- the simplified tariff treatment for distance sales set out in Article 1, paragraphs 4 and 5, and Part One, Section II, point G of Annex I to Regulation (EEC) No 2658/87 [Art. 5(47)]

Deemed importer

- Holder of the **IOSS registration** as supplier or deemed supplier
- Deemed importers established in a **3rd country** must appoint an indirect representative
- Obligations:
 - **Report the distance sales of goods** at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods. May happen on a daily basis.
 - That information must contain:
 - The data needed for the release for free circulation [Art. 88(3), point (a)]
 - The data held in the records of the IOSS holder [Art. 63c(2) of Implementing Regulation (EU) No 282/2011]
- Data stored in **EU Customs Data Hub** and accessible to all competent customs authorities including the EU Customs Agency [Art. 31]
- **Carriers** (e.g. postal operator, express carrier etc.) file advance cargo information prior to loading in the country of dispatch and, respectively, prior to the arrival of the goods [Art. 80]
- Information previously provided or made available can be invalidated in case the goods are **returned**, subject to the provision or making available the proof of exit of the goods.



Calculation of VAT and duty due

- VAT and customs duty are charged at the time of supply >> the deemed importer (= IOSS registered supplier or deemed supplier) is liable for the collection of customs duty and VAT
- Customs duty rate
 - Simplified tariff treatment (0% / 5% / 8% / 12% or 17% duty rate) OR
 - Standard rules (erga omnes or preferential tariff rates)
- Simplified tariff treatment is used in combination with valuation and origin simplifications:
 - Customs value: transport costs are to be included up-to the final destination (customs value = tax base for VAT) [Art. 156(2)]
 - Origin: no need for proof of non-preferential origin [Art. 149(4)]
- VAT rate = MS where the transport ends (MS of consumption)
- No payment of VAT and customs duty at the border for IOSS goods

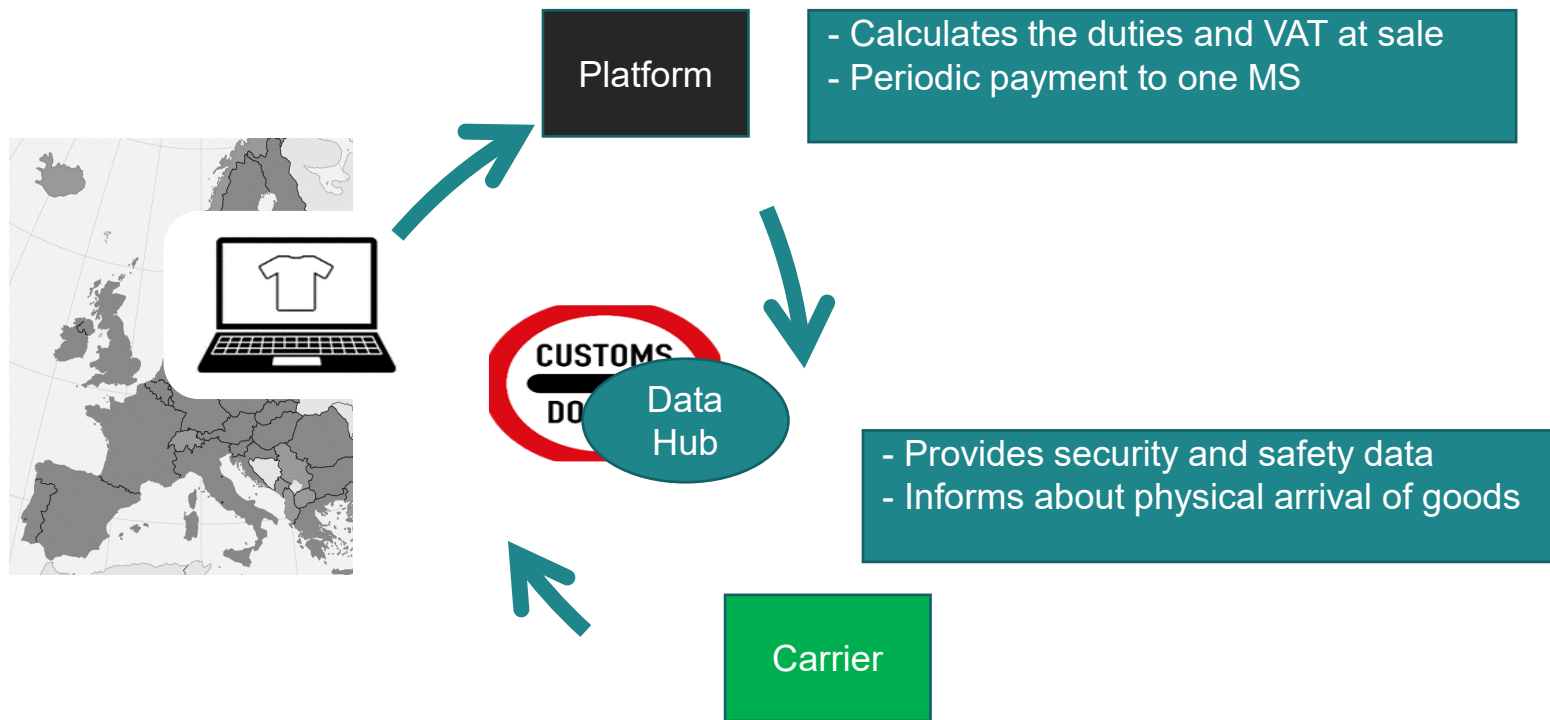
Upon arrival

- No VAT and customs duty is collected at the border upon import if data is available in the EU Customs Data Hub [Art. 88(3)(a)]
- Upon arrival in the EU, the carrier closes the movement by notifying the arrival of the goods
- IOSS goods can be released for free circulation anywhere in the EU, regardless of their final destination
- The possibility of a timer can be developed in a delegated act
- Customs will check that
 - Security and Safety risk management has been carried out on the goods (advance cargo information was lodged) and no risks have been identified
 - import duties and VAT have been paid
 - Goods are compliant with import P&R
- If deemed necessary, customs may carry out a physical control of the goods before releasing them

Transfer of the customs duties

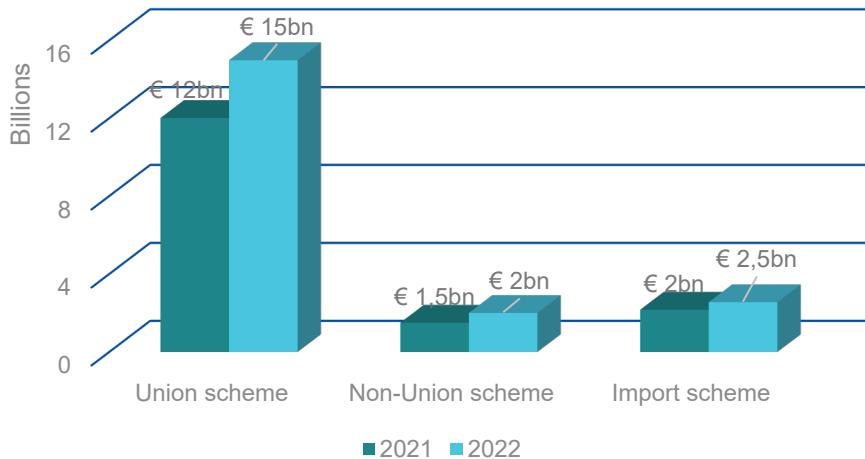
- Deemed importers may communicate and pay on a monthly basis the **debt** for all the goods released in a given month by the end of the following month (at the end of Feb for goods released during January)
- Communication must detail the customs duty collected **per consignment**
- The communication may amend or invalidate the pre-release data sent by the deemed importer [in accordance with Art. 59(2)] e.g. in case of full or partial return of the e-commerce goods
- Customs may disagree with the deemed importer's calculation and notify the correct customs debt (and import VAT) within a reasonable time

E-commerce: the customs reform



VAT aspects

VAT e-commerce package results
(2021* vs 2022)



1. Evaluation of the VAT e-commerce package
2. Single VAT Registration (ViDA)



3. Removal of the EUR 150 threshold for the application of
 - Deemed supplier
 - IOSS
 - Special arrangements

Timeline

LUNCH BREAK

We resume at 14:00

EU Customs Data Hub

- 1) The EU Customs Data Hub (EUCDH) **is a set of secure and cyber-resilient electronic services and data capabilities.**
- 2) EUCDH is primarily a legal concept to regulate the flow of data, instead of regulating vertically each individual IT system used to process data.
- 3) Re-use, development, evolution, changes in existing IT systems depend on their capacity to fulfil the new requirements of the customs reform.

Data Hub & Interoperability

TODAY

EU Interoperability framework

TOMORROW



Empowering Trade with the EU Data Hub



Transforming Trade-Customs operations



Streamlined customs procedures

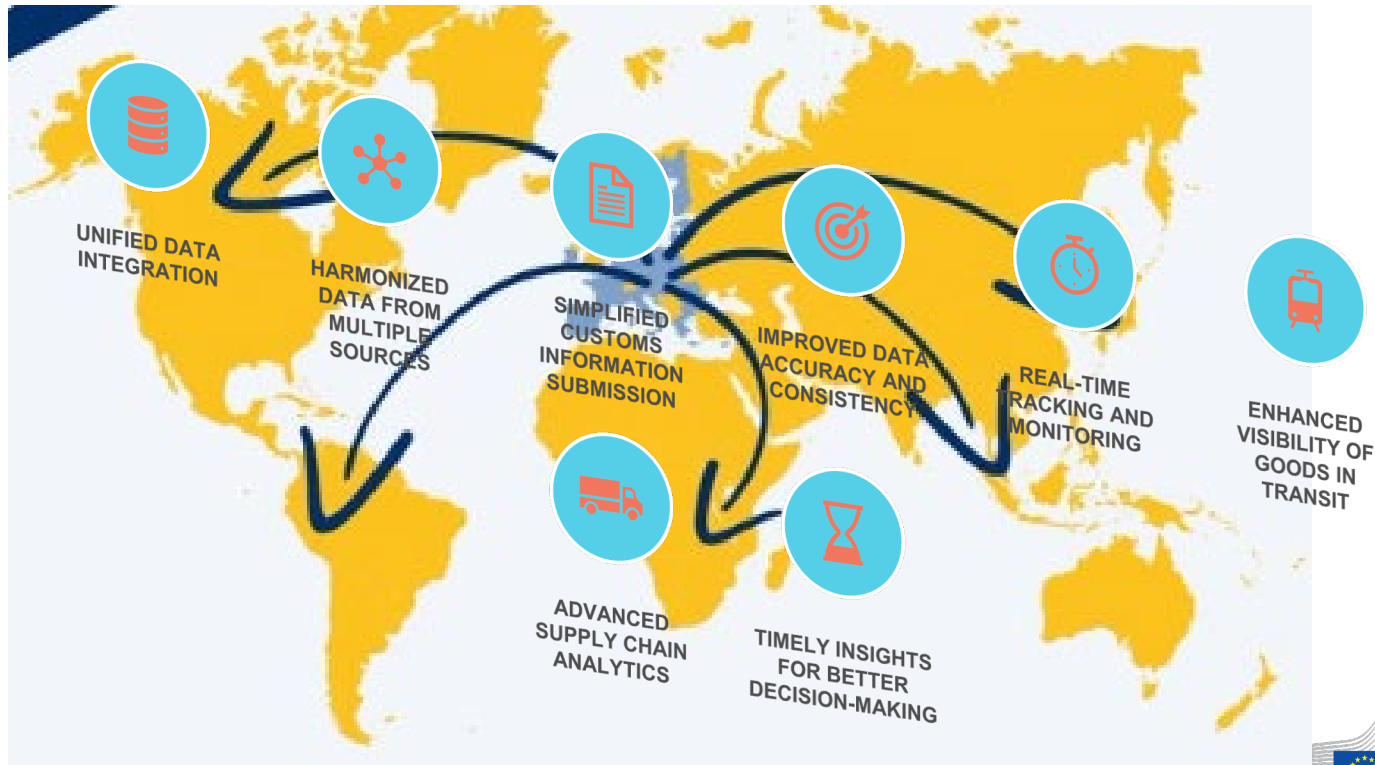


Centralized data management



Enhanced visibility and efficiency

Data-driven Advantages for Trade & Customs



Characteristics of the EU Data Hub



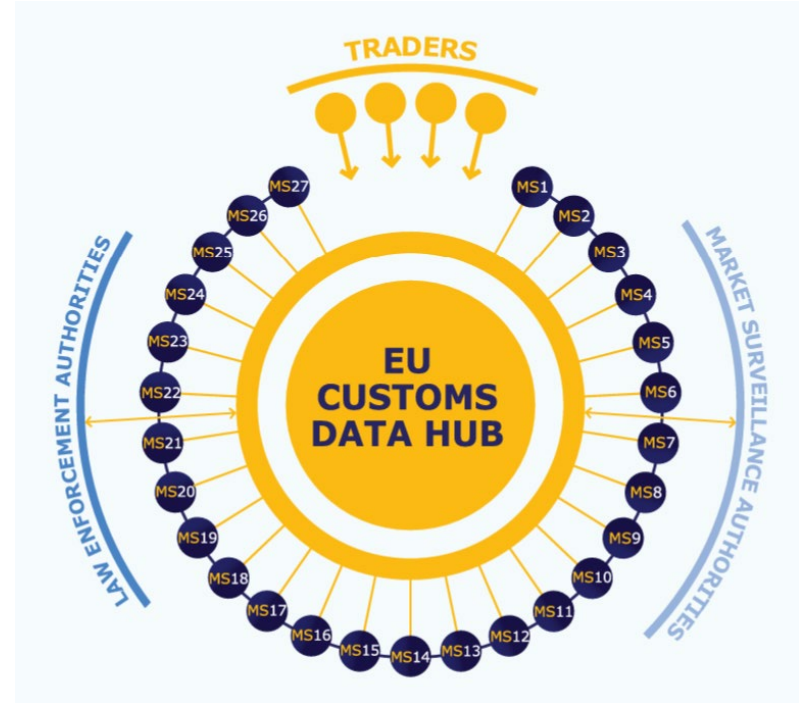
Robust data protection measures

- Compliance with data privacy regulations
- Secure data exchange with authorized partners

Evolutionary Design in continuous dialogue with Trade

Call to Action: Join the EU Data Hub

- Preferred status for trusted traders
- Streamlined customs procedures
- Collaborative Ecosystem
- Business-Customs partnership
- Information sharing for mutual benefits
- Building trust and transparency in trade
- Engage in customs modernization initiatives
- Drive innovation and efficiency in trade operations



Supply Chain

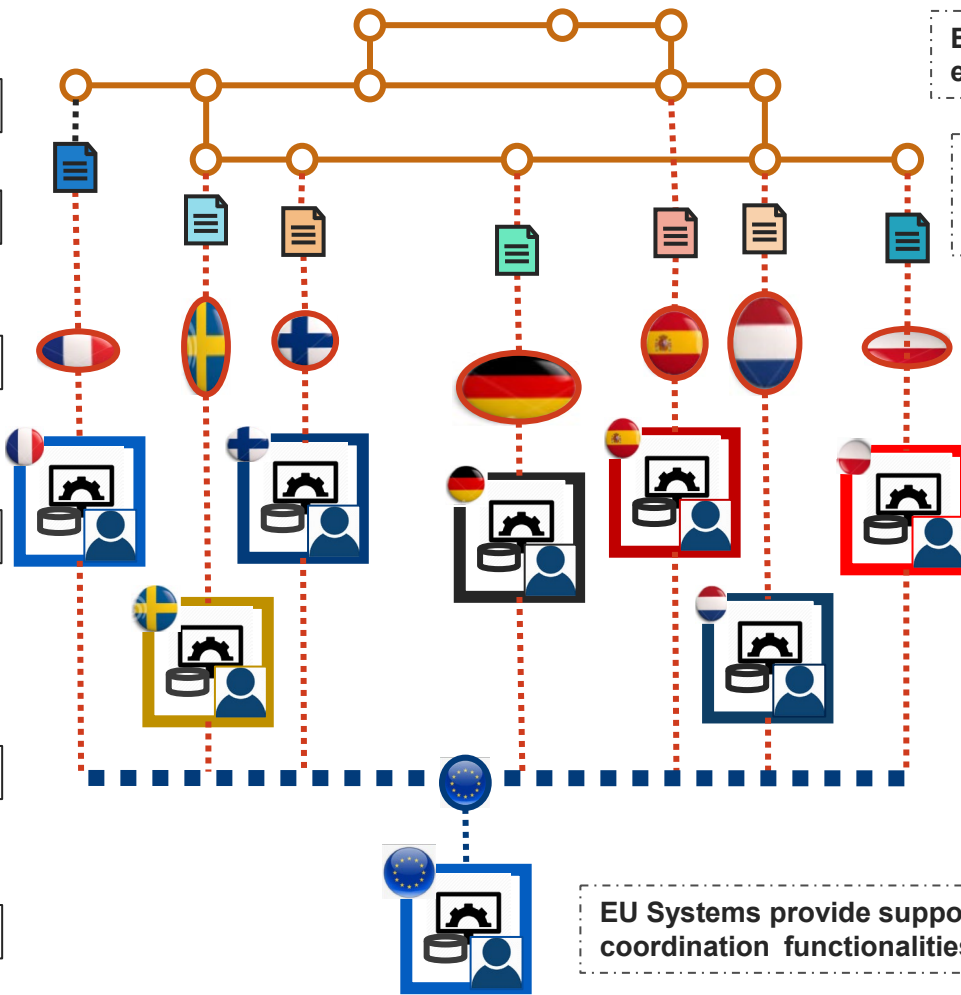
Declarations

Interfaces

NA Systems

EC Channel

EC Systems



EOs deal with logistic and customs events and exchange information

For each Customs Procedure they must collect data, transform it to a Declaration and sign (some data is sent multiple times)

Declarations sent via multiple different MS interfaces.

National Systems implement the process functionalities and databases (composed).
→ Systems & Databases are siloes by default

EU channel enables EU Customs interoperability.

EU Systems provide support and coordination functionalities and databases.



Supply Chain

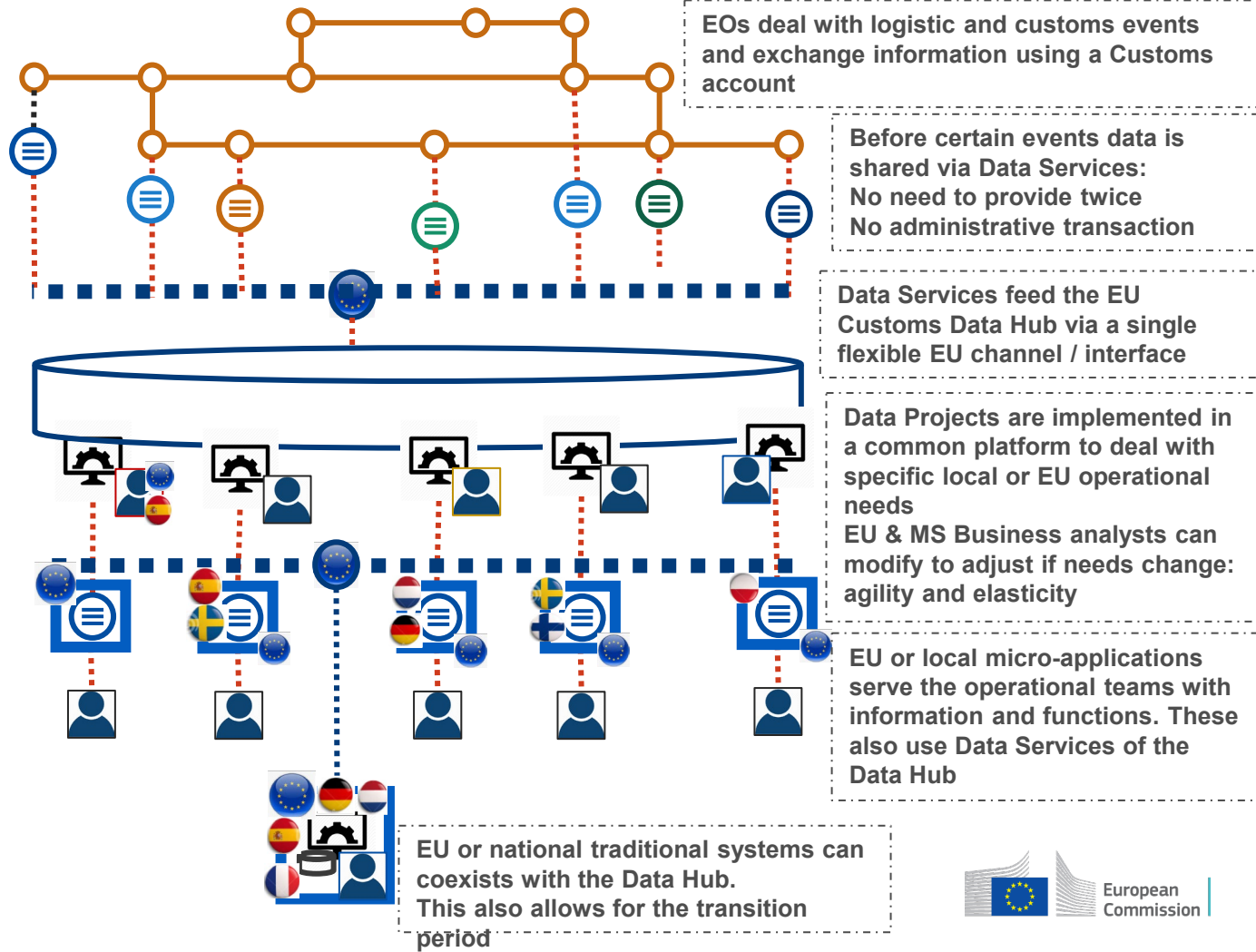
Data Services

EU Interface

Data Projects

Micro applications

Traditional Systems



Data Hub as a Concept

The EU Customs Data Hub is a common set of standards, rules and services allowing all involved stakeholders to safely share data.

It is **governed centrally** to ensure common rules and protection.



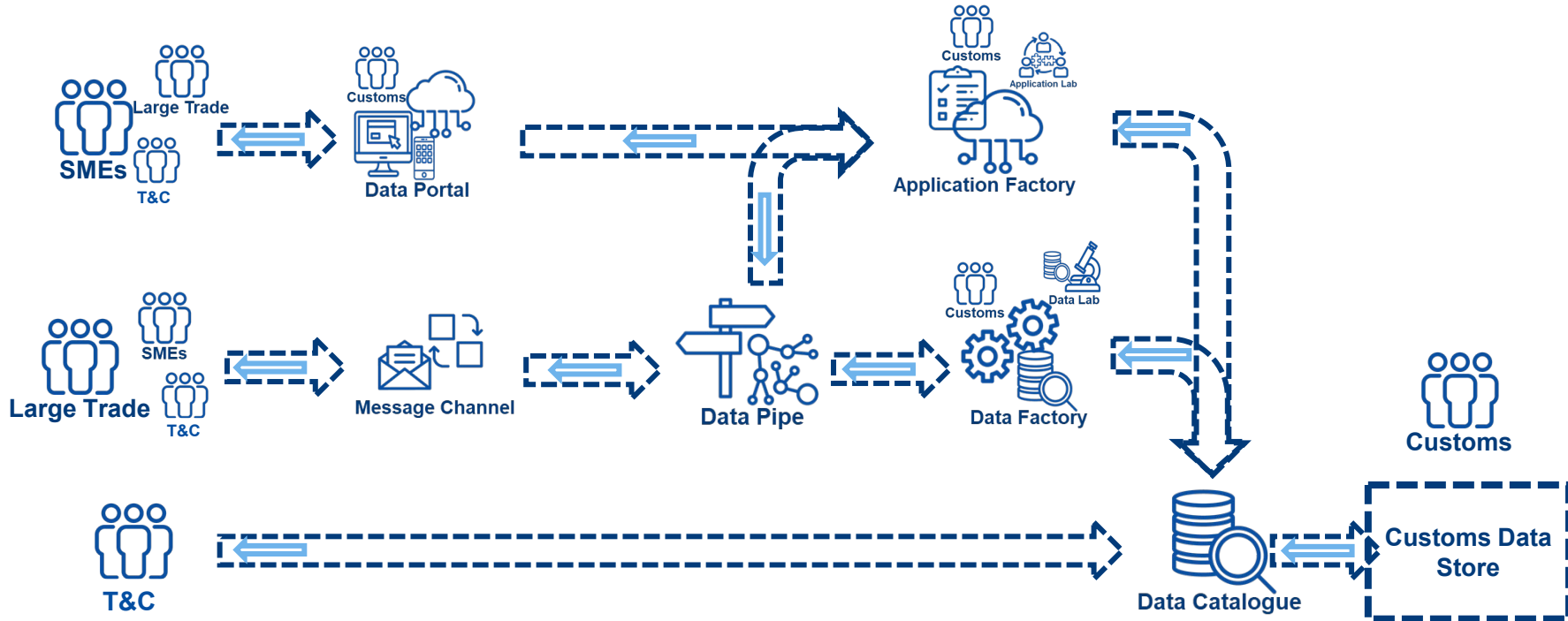
Once implemented it offers a set of capabilities for the secure management of data.

Can be implemented using **different solutions and technologies**

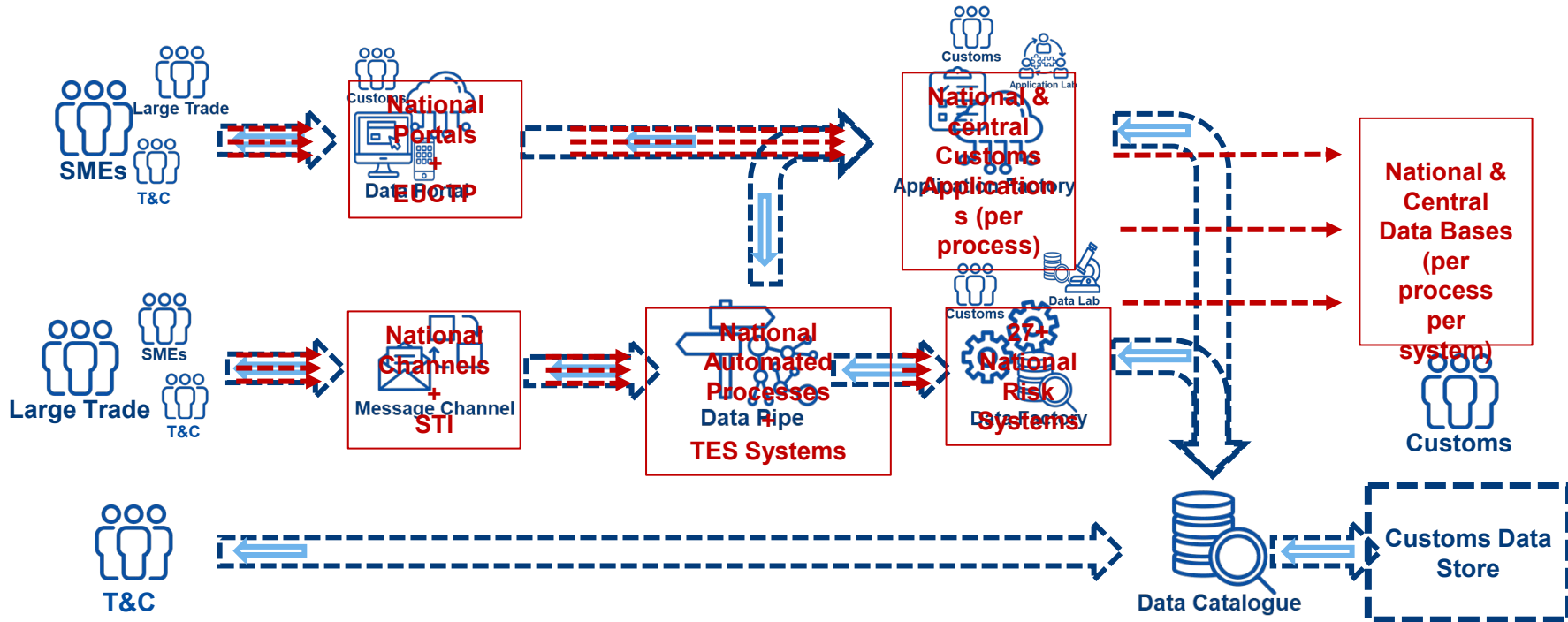


In all cases stringent security requirements apply.

EU Customs Data Hub from an IT viewpoint

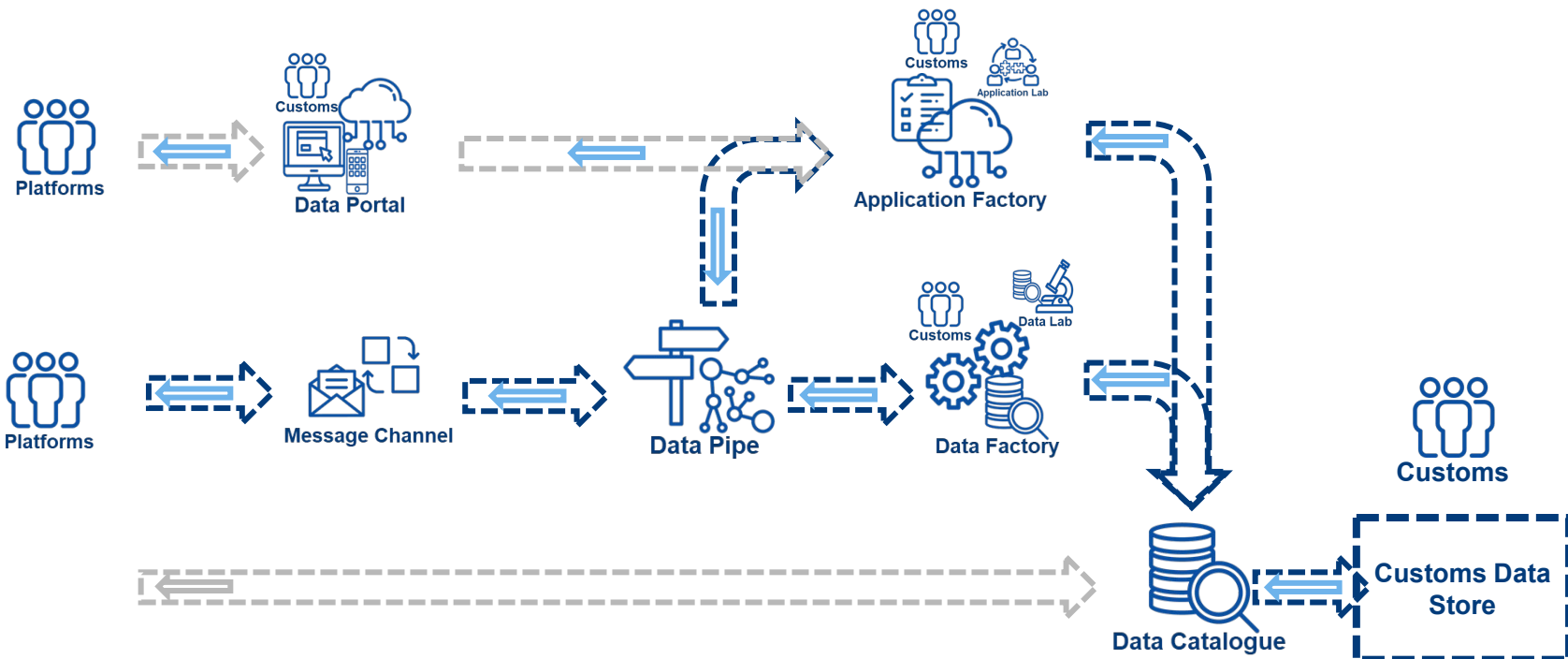


EU Customs Data Hub Evolution



Transition strategy: setup the new pipelines and then gradually shift the flow

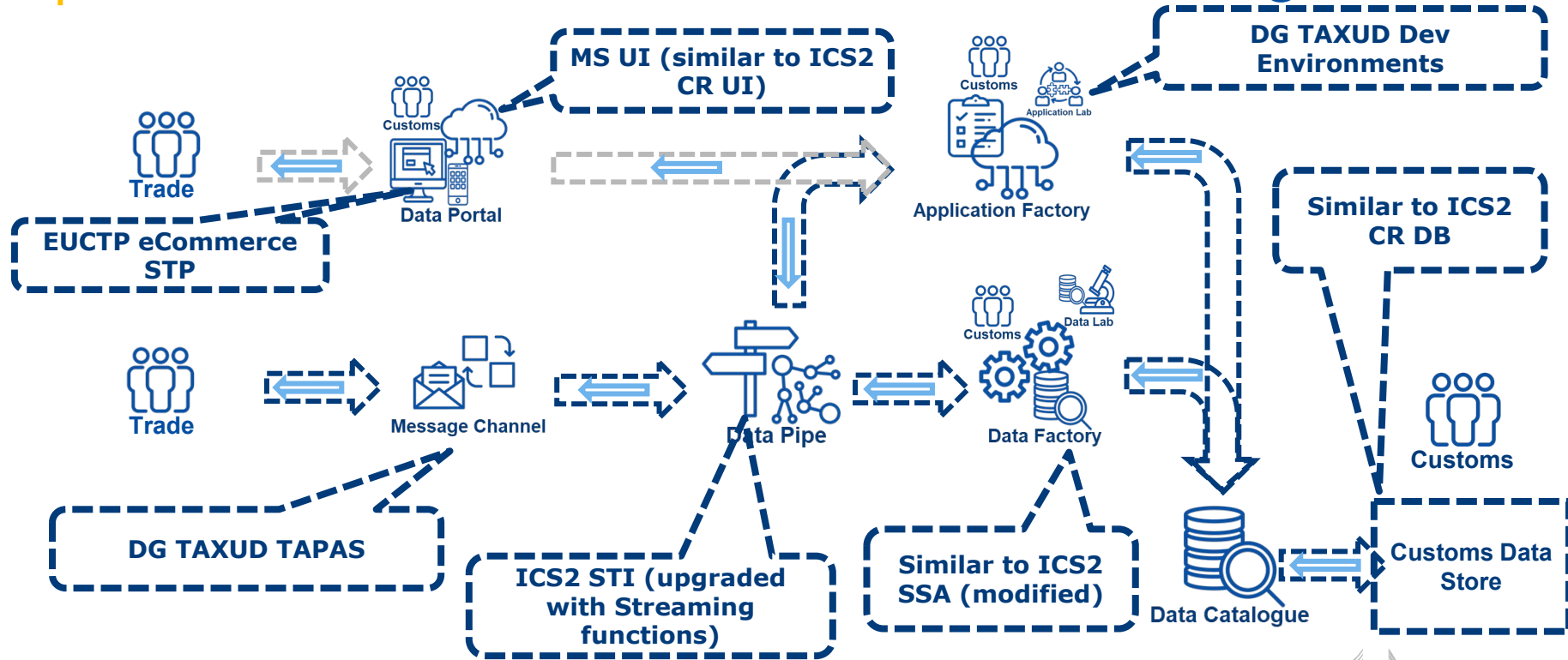
eCommerce Data Hub - Data Flow



Subset of Data Hub Capabilities partially implemented from existing systems. As intermediate step towards full Data Hub

Customs reform

Mid Term Data Hub – Built from existing



EU Single Window & Customs Reform



**Before EU Single
Window
Regulation**

**After EU Single
Window
Regulation**

**With Customs
Reform**

What about the EU Single Window Environment for Customs?

The Customs reform was designed to be compatible with the EU Single Window

EU Single Window is one of the pillars of the reform

An “EU Customs Data Hub” with Single Window capabilities was already described in [Option 7 of the Single Window impact assessment](#) in 2020

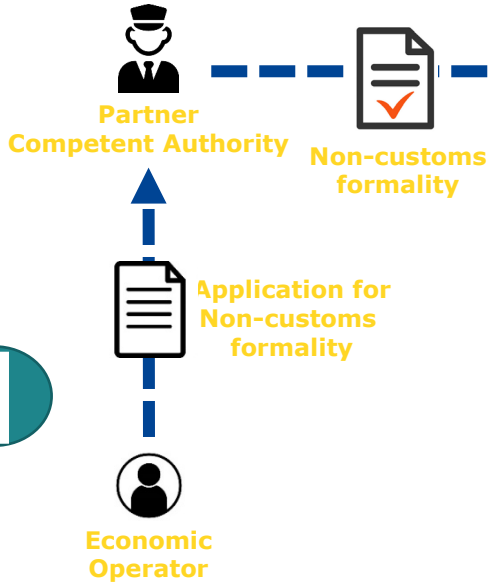
The work done (and upcoming) on EU Single Window is at the basis of the reform

The work on Government-to-Government (G2G) exchanges will mostly continue as today, and adapt to EUCDH as appropriate

The work on Business-to-Government (B2G) exchanges will increase and adapt scope to the EUCDH

Government-2-Government (G2G)

1



Reliable EU-wide quantity management at source

EU Databases

TRACES NT (TNT) DG SANTE



ODS Licencing DG CLIMA



F-GAS DG CLIMA



2



Economic Operator

Customs declaration



3

EU Customs Data Hub

Business and technical transformation

(micro applications for import, export, transit)



Business-2-Government (B2G)

1

Application(s) for non-customs formality + Customs Declaration



Integrate dataset



2

EU Databases

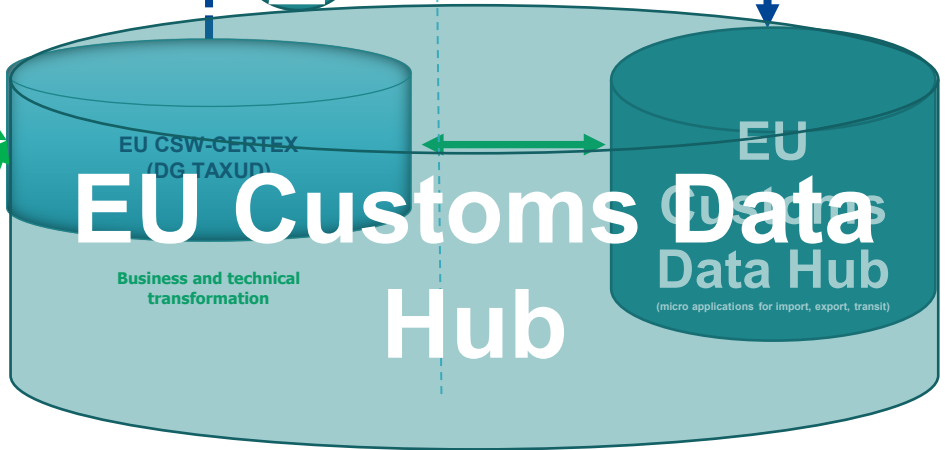
TRACES NT (TNT)
DG SANTE



ODS Licencing
DG CLIMA



F-GAS
DG CLIMA



EU Customs Data Hub

Business and technical transformation

3

Partner Competent Authority



Non-customs formality

Reliable EU-wide quantity management at source



Future of EU Single Window with the Customs Reform

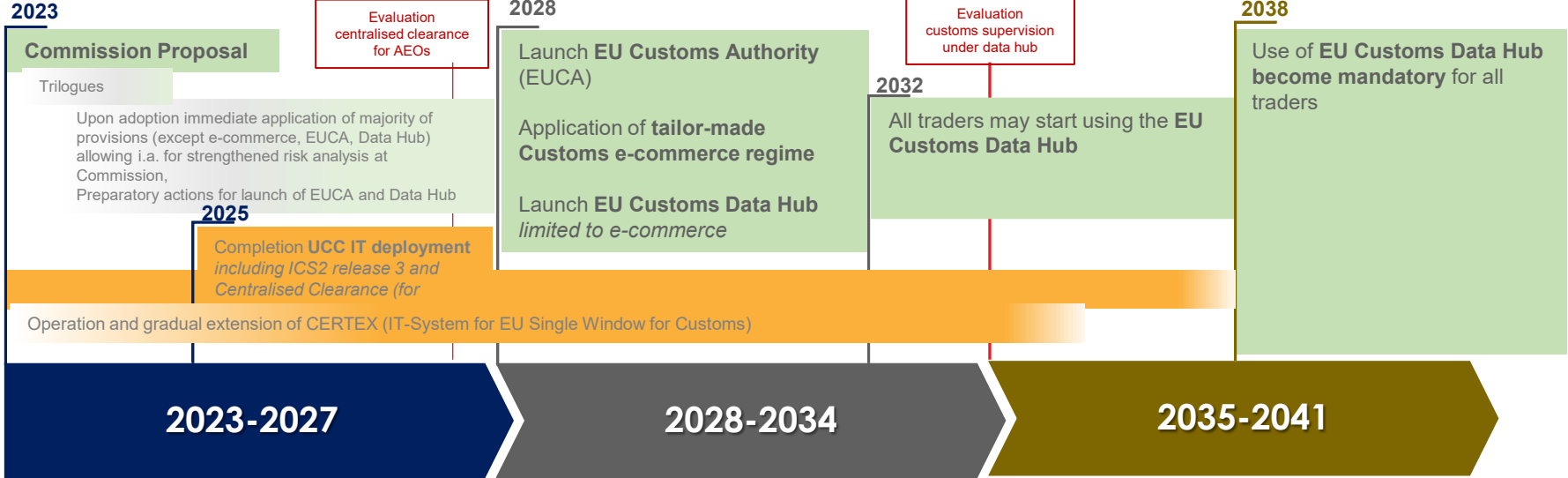
Core EUCDH component for automated documentary checks of EU documents
(classic certification modules like CHED, COI, FLEGT, DPP etc.)



Core EUCDH component to exchange live information between customs and market surveillance authorities during customs clearance
(ICSMS module)

Core EUCDH component to feed certificate-related non-customs data to the EU Customs Data Hub

Customs Reform – integrated timeline



Thank you



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COFFEE BREAK (15 MIN)

We resume at 15:30

2. Carbon Border Adjustment

Update from DG TAXUD

CBAM at a glance

- ❑ **Focusing on actual carbon content in goods, not targeting countries!**
 - ❑ **Aluminium, Cement, Iron and Steel, Fertilisers, Electricity and Hydrogen**
- ❑ **Companies are subject to CBAM only on individual merits and taking into account:**
 - **Actual carbon content of the imported goods;**
 - **Level of free allocations of EU ETS allowances in the EU;**
 - **Carbon price effectively paid in country of production.**
- ❑ **Possible exemption due to participation/linking to EU ETS**
- ❑ **Companies buy and surrender certificates to cover carbon content via annual declarations**

Gradual implementation of CBAM

Gradual phase-in
to allow
businesses
to adjust

Transitional phase
October 2023-
December 2025

Monitoring and reporting
Implementing rules to
be adopted by the
CBAM Committee

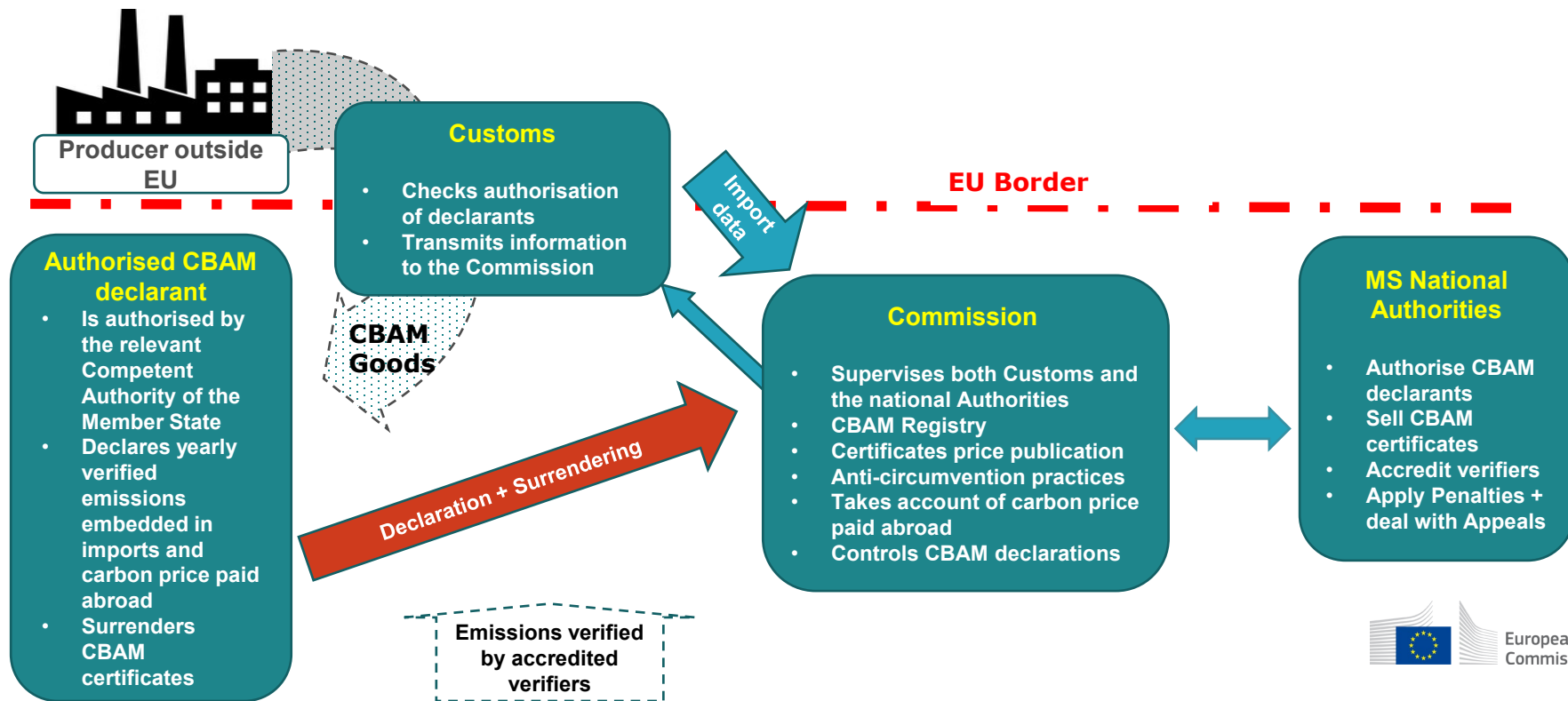
Post-transitional phase
January 2026 onwards

Phase out of free allocation
Phase in of CBAM

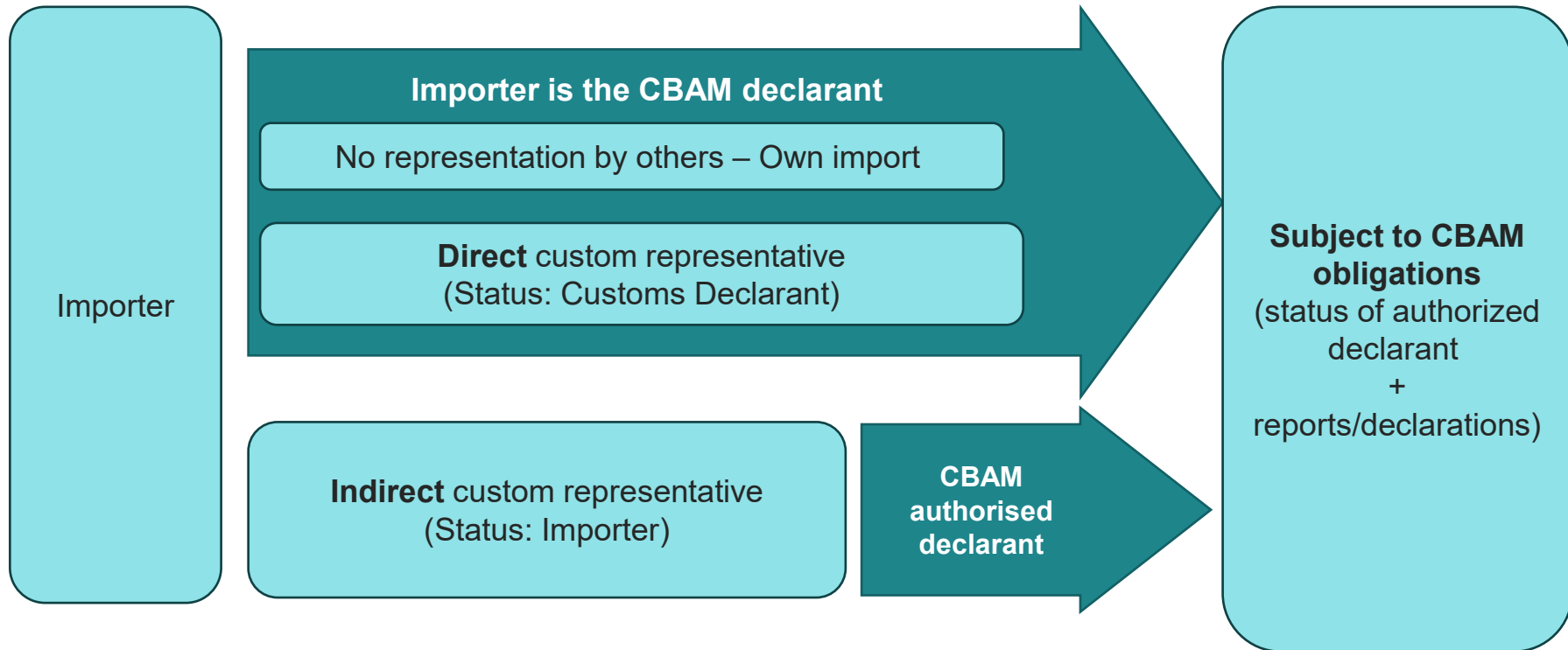
Review
2025

Scope extension
Indirect emissions
Exports

Basic overview of administration



Rules for Representatives



Obligation for a CBAM declarant

Transitional phase October 2023 - December 2025

- CBAM report containing the following:
 - Total quantity of goods imported during the preceding quarter
 - Total embedded direct and indirect emissions in those goods
 - The carbon price due in the country of origin for the embedded emissions

→ Report to be submitted each quarter

Post transitional phase January 2026 onwards

- CBAM declaration containing the following:
 - Total quantity of goods imported during the preceding calendar year
 - Total embedded emissions in those goods
 - Emissions to be verified by EU accredited verifier
 - Total number of CBAM certificated to be surrendered
 - The carbon price effectively paid in the country of origin for the embedded emissions

→ Declaration to be submitted each year

Obligation for customs authorities in the EU

Transitional phase

October 2023 - December 2025

- Informing the customs declarants about the obligation to report information on quantity of goods, embedded emissions and carbon price paid in third countries to the competent authorities of the Member States.
- Communicate to the Commission the information on the imported goods using the surveillance mechanism established in the UCC for the release for free circulation or the export of goods.

Post transitional phase

January 2026 onwards

- Checking the authorisation of the CBAM declarants.
- Communicating the relevant information on the goods declared for importation to the Commission.
- Carrying out controls on the goods in accordance with Article 46 and 48 of Regulation (EU) No 952/2013.

Implementing Acts

Provisional timing

Q3 - 2023

- Transitional period (art 35)
- Reporting obligations
- Reporting infrastructure

Q3 -2024

- Authorisation of declarants (art 5 &17)
- CBAM registry (art 14)
- Accreditation of verifiers (art18)
- Verification (art 8)

Q2-2025

- Continental shell (art 2)
- CBAM declaration (art 6)
- Methodology (art 7)
- Indirect emissions (annex IV)
- Carbon price paid (art 9)
- Average ETS price (art 21)
- Customs info (art 25)
- Free allocation (art 31)

Delegated Acts

Provisional timing

Q3 - 2024

- Accreditation of verifiers (art 18)
- Selling and repurchasing of certificates (art 20)

If necessary

- Updating list of exempted countries (art 2)
- Additional rules on electricity (art 2)
- Anti circumvention (art 27)

CBAM – an internationally open mechanism

□ **CBAM is open to decarbonisation efforts in third countries and favours international coordination thanks to a five-tier system:**

- Actual emissions methodology – CBAM is based on carbon content of the imported goods.
- Deduction of the carbon price paid in country of production from the adjustment on imported goods.
- Countries applying EU ETS or linked to it are excluded.
- Special rules on electricity for countries whose electricity market is “coupled” with the EU internal market for electricity

Future steps 06/23 – 10/23

Drafting implementing regulation

- **Publication for feedback (4 weeks)**
- **Translation**
- **Vote in Committee**
- **Adoption by the Commission**
- **Information of traders**
 - **Guidelines / Guidance documents**
 - **Online Trainings**
 - **Videos**

Thank you



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CARBON BORDER ADJUSTMENT MECHANISM



CBAM IT System Overview



TCG Meeting June 2023

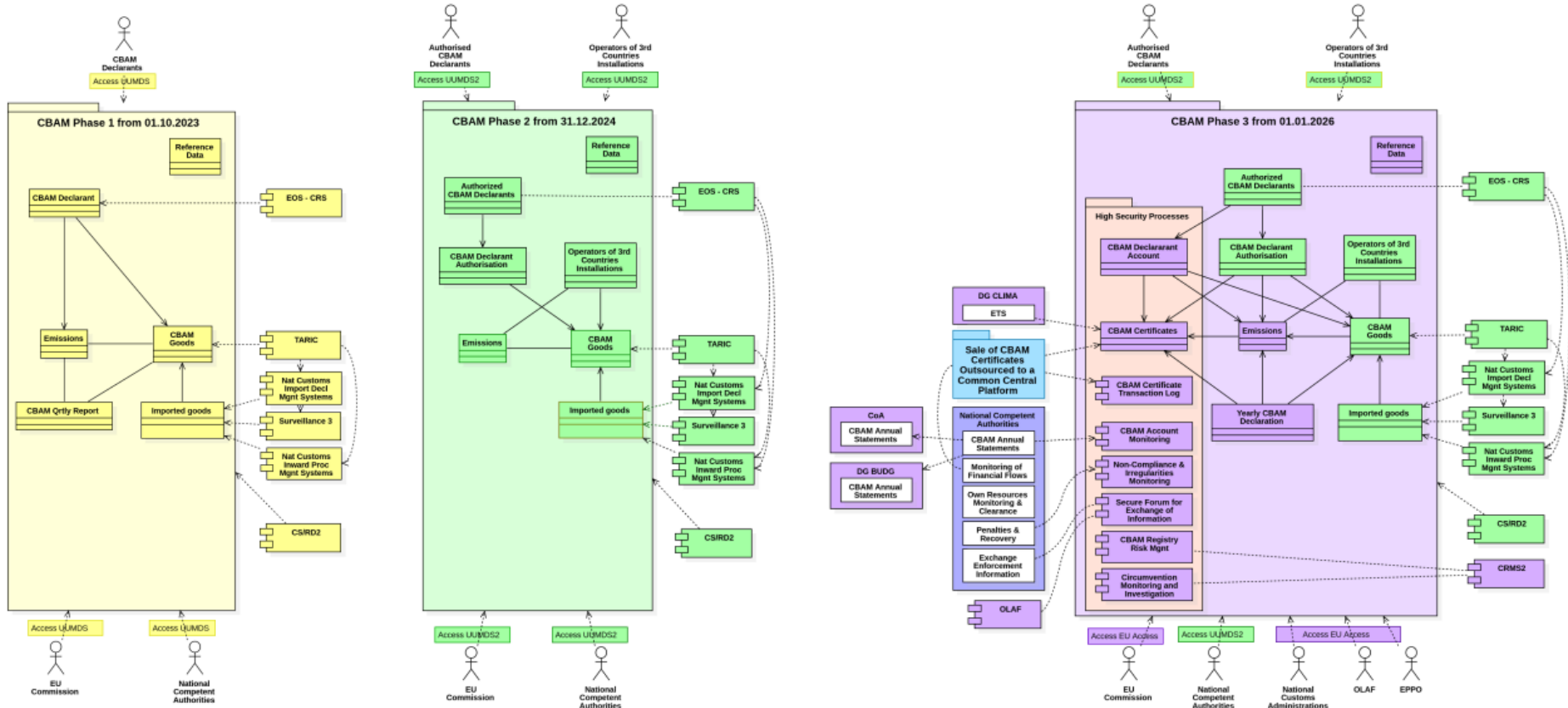
CBAM Scope and Impact

The **Carbon Border Adjustment Mechanism** was proposed as part of ‘Fit for 55 Package’ in July 2021. The Trilogue on the CBAM draft Regulation concluded in December 2022. CBAM regulation was adopted on 10 May 2023.

CBAM introduces significant new measures for

- Importers/Declarants of CBAM goods
- EU Authorities in charge of CBAM
- Commission
- MS Customs Administrations and National Competent Authorities
- Operators of 3rd Country Installations

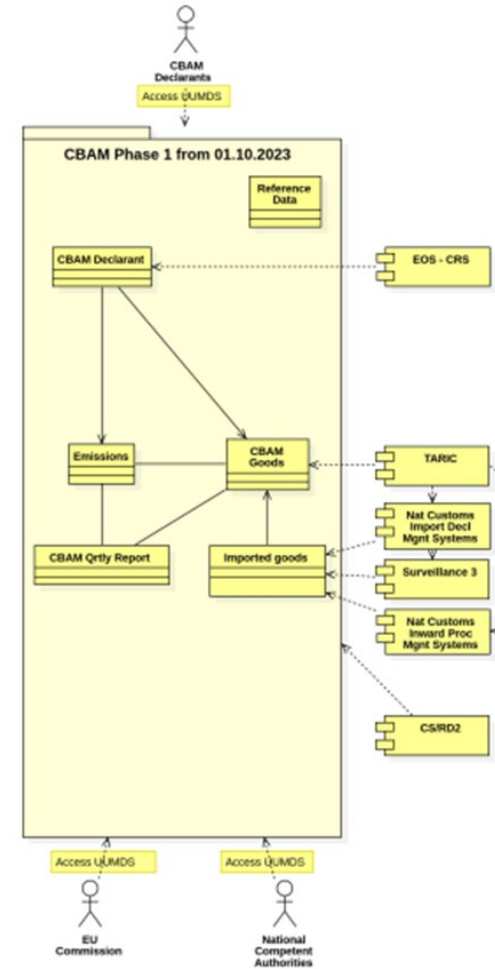
CBAM Phased Deployment



CBAM Transitional System- Phase I

CBAM introduces measures for the Importers, for the EU Authorities in charge of CBAM, the Commission and the MS Customs Administrations in Q4 2023:

- Importers have to file CBAM Periodic Reports to the CBAM system
- Commission services will supervise and coordinate CBAM system operations and compliance to the provisions of the CBAM regulation
- MS Customs Administrations will notify EOs for their obligations arising from CBAM Regulation and report the imports of CBAM products of a specific period via the existing Surveillance 3 or other temporary means in case of derogation
- MS Competent Authorities for CBAM will be responsible for CBAM EOs Accounts management, review of Periodic Reports and will collaborate with Customs and Commission services to ensure compliance to the provisions of the CBAM regulation



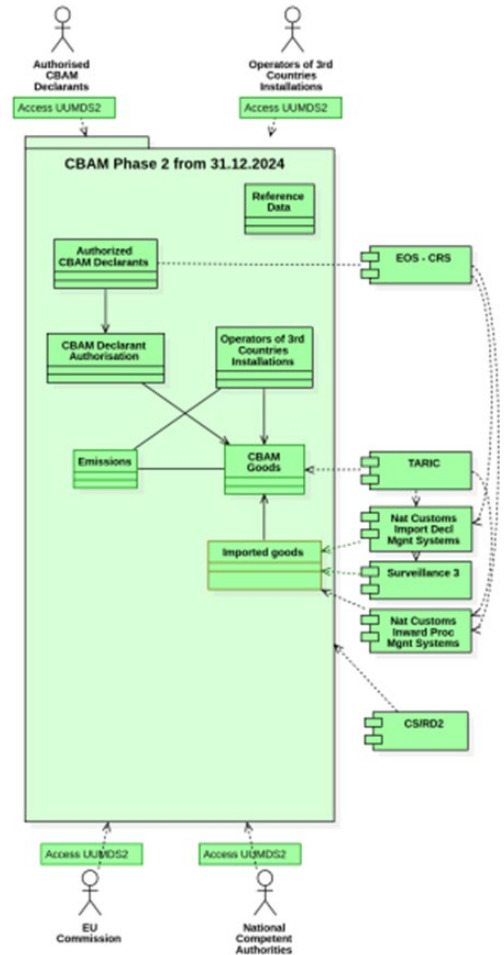
Access Management for CBAM

- The CBAM system will use the services of the UUM&DS platform and EU Login service to identify, authenticate and authorize all CBAM Portal users.
- A CBAM domain will be introduced in UUM&DS and the CBAM Declarants' authorizations will be managed by the NA Authorities exclusively in the CBAM domain.
- UUM&DS will be enabling access to CBAM portals for the following user audiences:
 - **CBAM Importers and Indirect Representatives** accessing the CBAM Declarants Portal over the Internet via SPEED2ng
 - **European Commission** accessing the CBAM EU Authorities Portal over the SNET
 - **National Competent Authorities** accessing the CBAM EU Authorities Portal over the Internet via SPEED2ng
- MS should decide whether MS Customs or other Competent Authorities will manage the Economic Operator accounts and authorisations for CBAM using the existing federation scheme or registering centrally the user accounts and manage the authorisations
- MS will appoint competent authorities for CBAM purposes which could be Customs or other National Authorities following the formal adoption of the Regulation on 10/05

CBAM System- Authorization Management

The second part of CBAM will be deployed to operations in Q1 2025 including the following services:

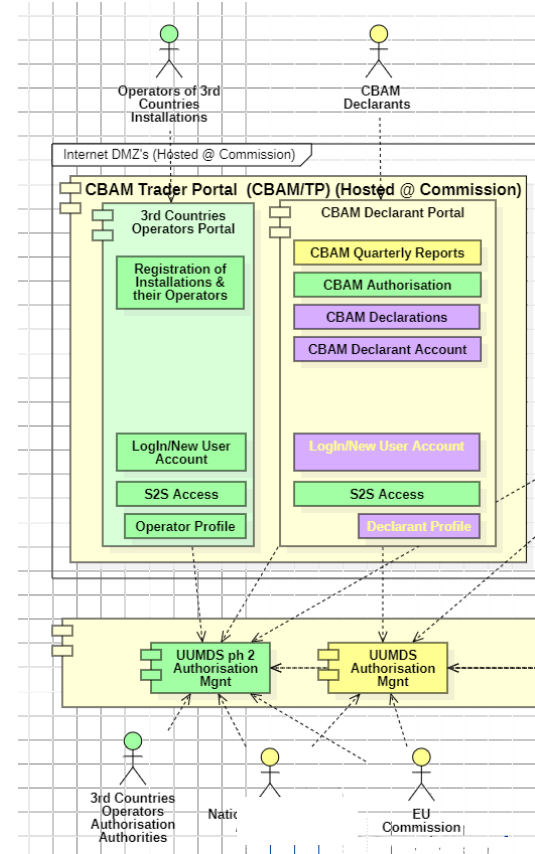
- The CBAM central system should allow EU Economic Operators in their role of declarant for Import to apply for a CBAM Authorisation which EU Competent Authorities will validate and monitor through their lifecycle including granting the authorisation, assessing the use of the authorisation and even deciding to revoke an authorisation if the authorised declarant does not comply to his obligations. All authorisations will be registered in the CBAM registry.



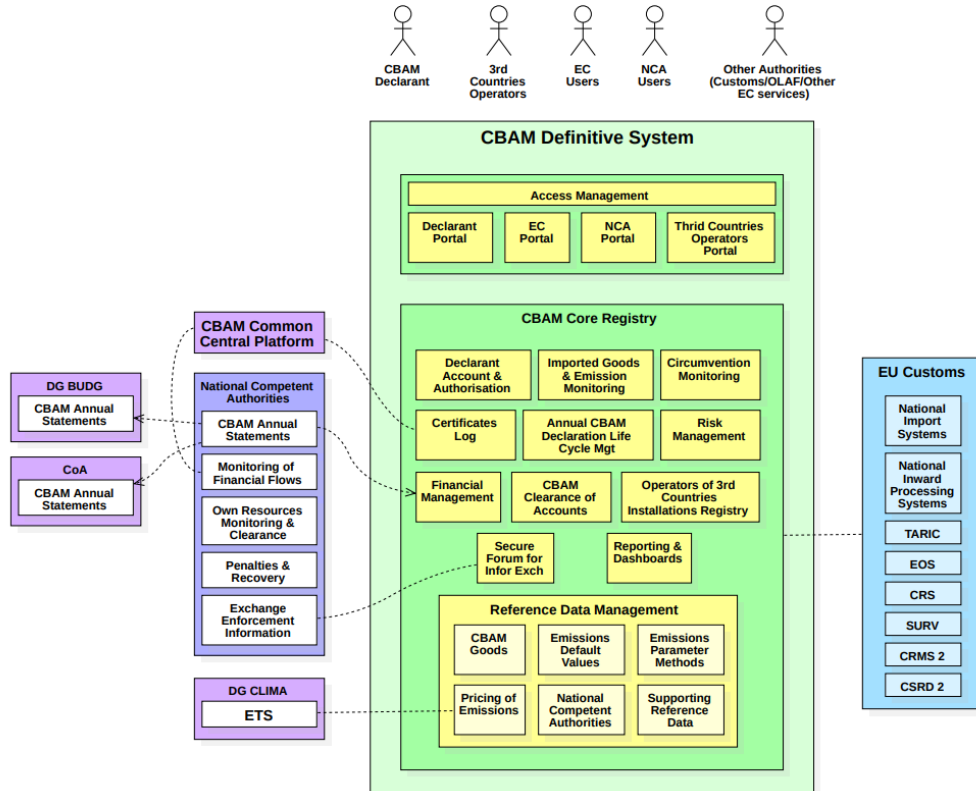
CBAM System - 3rd Country Operators and Installations

The second part of CBAM will be deployed to operations in Q1 2025 including the following services:

- The CBAM central system should allow operators of production installations in third countries to register in the CBAM registry and to make their verified embedded GHG emissions from production of goods available to authorised CBAM declarants. The Commission should manage the CBAM registry containing data on the authorised CBAM declarants, operators and installations in third countries.

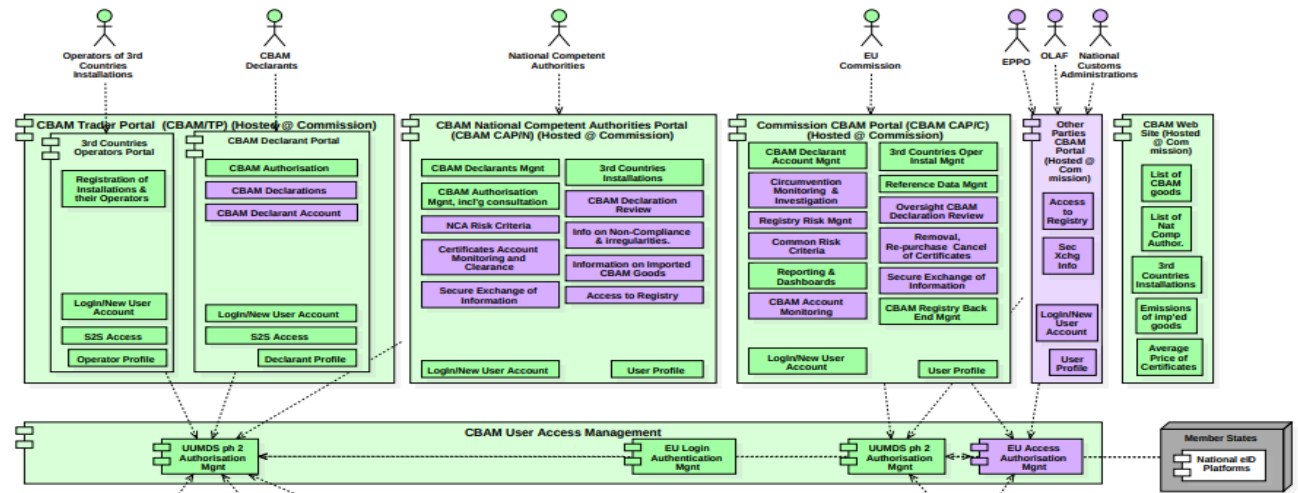


CBAM Definite system overview



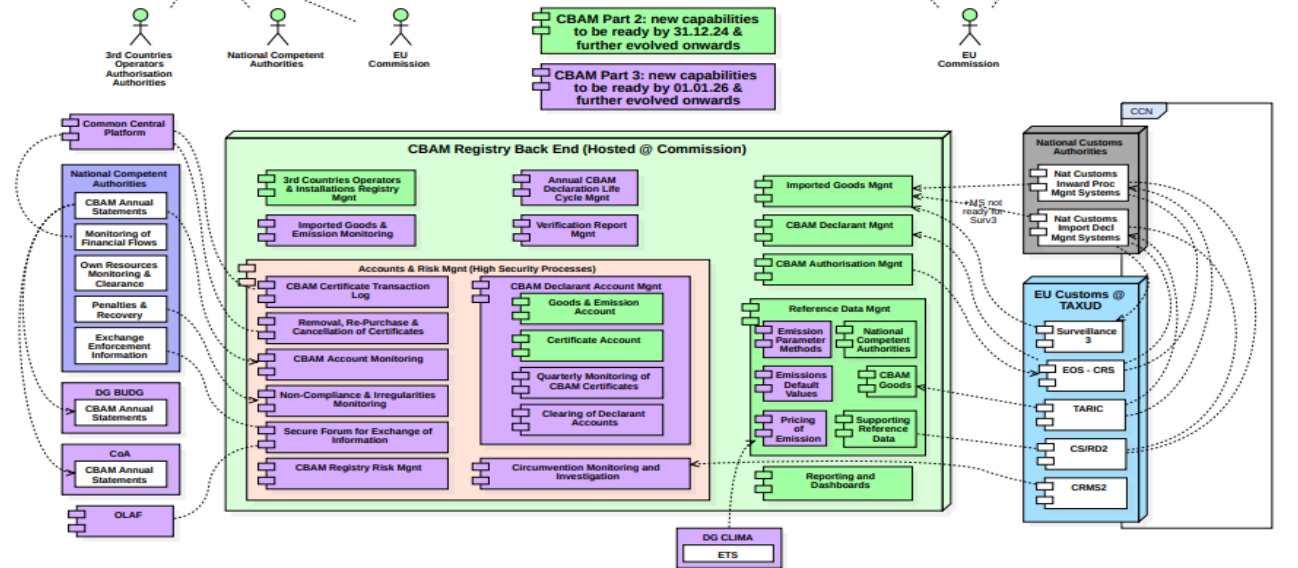
- The Definitive CBAM System will be deployed to operations in Q1 2026 including the following services:
- Declarants of Imports of CBAM goods must hold a CBAM authorisation to import CBAM goods
- Customs authorities must only allow the importation of CBAM goods of authorised CBAM declarants
- The authorised CBAM declarant submits annually a declaration of the embedded emissions in the goods imported and surrenders a number of CBAM certificates corresponding to those declared emissions.
- An authorised CBAM declarant should be allowed to claim a reduction in the number of CBAM certificates for the carbon price paid elsewhere for these emissions
- To reduce the risk of carbon leakage the Commission should take action to address practices of circumvention
- For the sale and re-purchase of CBAM certificates a common central platform should be established
- The COM should review the content of the CBAM declarations and involve MS in controls.
- MS should be responsible for the correct establishment and collection of revenues

CBAM Target IT Architecture

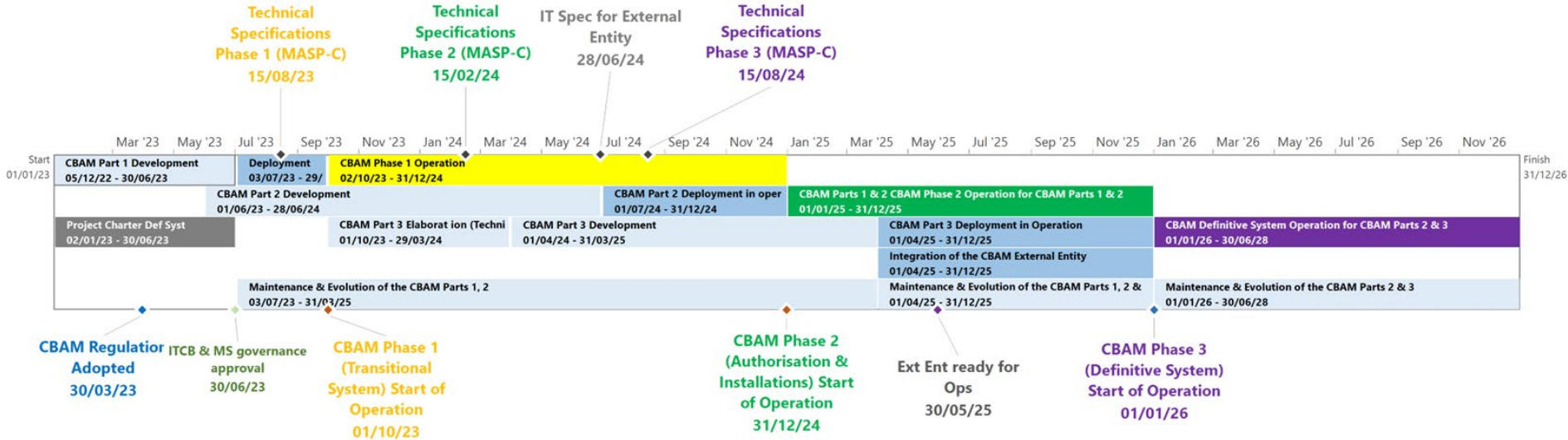


CBAM Part 2: new capabilities to be ready by 31.12.24 & further evolved onwards

CBAM Part 3: new capabilities to be ready by 01.01.26 & further evolved onwards



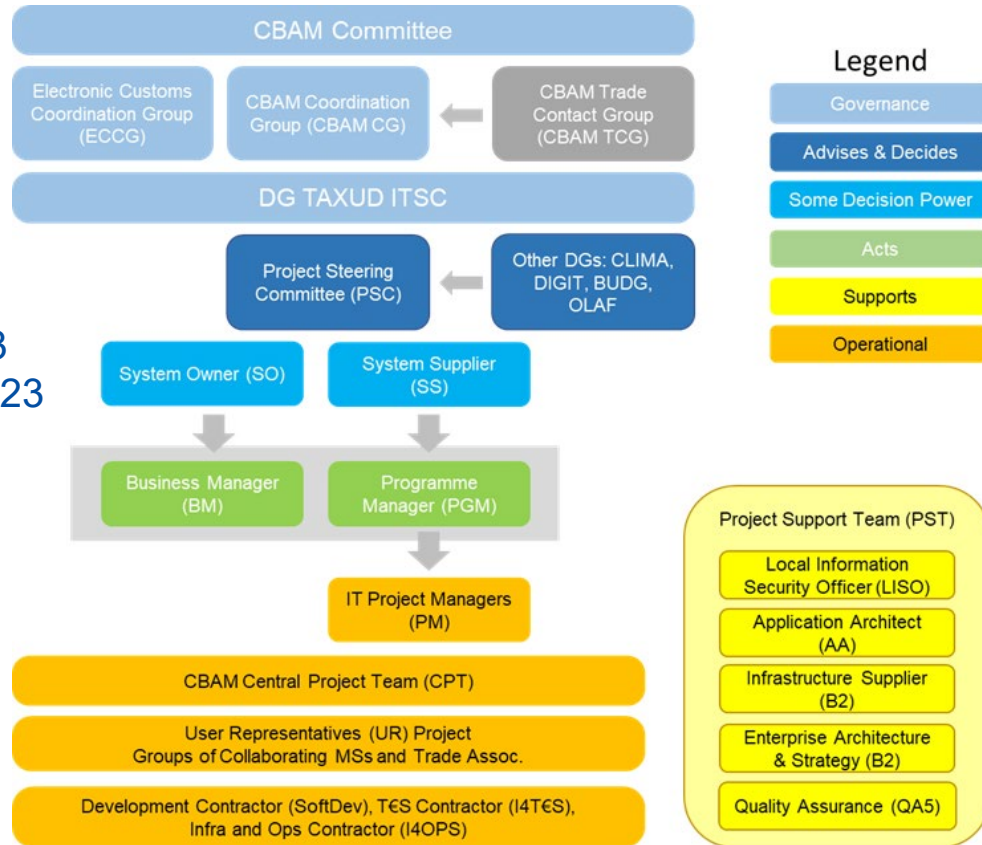
CBAM Timeline



- **CBAM Phase 1** enters in operations in Q4 2023
- Customs must notify importers of CBAM goods for their obligations for CBAM
- A collaboration framework should be established between Customs Authorities and CBAM Competent authorities at National Level
- Importers of CBAM goods must be registered in CBAM in Q4 2023
- Imports of CBAM Goods of the 4th quarter of 2023 must be shared with CBAM

CBAM Governance process

- CBAM Project Charter for Phase 1 validated in Q4 2022-Q1 2023
- CBAM Project has been introduced in MASP-C
- CBAM Project Charter for Phase 2 and 3 will be submitted for validation in July 2023
- A CBAM Expert Group has been set to collaborate with COM on CBAM
- MS should appoint CBAM Competent Authorities in Q2 2023
- The CBAM Steering Governance Organization will be set in Q2 2023



CBAM Deliverables Planning

The following CBAM deliverables will be shared with the MSs for review

| CBAM Deliverable | Date of Publication for review |
|---------------------------------------|--------------------------------|
| Technical System Specifications | June |
| User Manual for CBAM Declarants | July |
| User Manual for Competent Authorities | July |

CBAM Quarterly Report - Data Model



message structure cbam report-v14.10.png



Thank you!

Do you have any questions?

AOB

CLOSING

Thank you for your attention and active participation!



**Next meeting is preliminary planned to take place on 20
October**