

CBAM Compliance Essentials for Importers and Indirect Customs Representatives as from 1 January 2026

The Carbon Border Adjustment Mechanism (CBAM) becomes fully operational on 1 January 2026, marking the end of the **two-year transitional phase** (2023-2025).

This overview provides must-know information for importers and indirect customs representatives to meet CBAM requirements. You may find here a list of **useful links and contact points in case of emergencies**.

Reminder: What is CBAM?

CBAM is the EU's tool to put a fair price on carbon emitted during the production of carbon-intensive goods that are entering the EU, and to encourage cleaner industrial production in non-EU countries.

What type of goods are concerned by CBAM?

The following goods are concerned by the CBAM regulation: cement, aluminium, fertilisers, iron and steel, hydrogen and electricity.

Find more information specific to each of the 6 sectors under CBAM [here](#).

For a list of goods that CBAM applies to, please check also the [CBAM regulation](#).

How to simplify the CBAM and the administrative burden?

CBAM has been simplified. Check the [Simplification package](#)

How to be compliant?

Have a CBAM authorisation or an application reference number.

Mandatory for imports above 50 tonnes per calendar year, and for all electricity and hydrogens imports: Importers or indirect customs representatives must hold a valid CBAM account number or application reference number to ensure the release of goods for free circulation.

How to get a CBAM authorisation?

Applications must be submitted **before importing goods and latest by 31 March 2026**.

To submit your application, you have to follow these steps:

1. Register for access to Uniform User Management & Digital Signatures (UUM&DS) by contacting your National Competent Authority (NCA). Find their contact details here: [NCA contact](#).
2. Obtain a UUM&DS profile to access the Authorisation Management Module (AMM) from your NCA.
3. Launch and submit the application in the [AMM](#) (CBAM Registry).

What quantity is checked?

More than 50 tonnes triggers compliance requirements.

Non-compliance: Importers and indirect customs representatives may face delays and penalties that could disrupt their supply chain.

How is the regulation enforced and followed-up?

CBAM account number is verified by customs authorities, together with any other customs procedures and risk-based controls.

NCAs (e.g. Member States' Ministries, National Agencies or Customs Authorities) monitor compliance via the CBAM Registry and enforce penalties for non-compliance.

Importers must contact NCAs directly for application support (Link to [NCA contacts](#)).

In case of questions, please reach out to the following contact points:

[NCA contact](#) point list

This guideline summarises operational procedures and does not supersede the CBAM Regulation (EU 2023/956) or customs legislation.

For the CBAM regulation, please check [EUR-Lex](#) .

For the latest updates to the regulation, please consult: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-legislation-and-guidance_en