



CBAM

Reporting

Comprehensive support
for importers



Accounting / Audit / Tax / Advisory

Smart decisions. Lasting value.

Starting from 1 October 2023, importers of certain goods are required to submit quarterly declarations of greenhouse gas emissions from the production of imported products.

The reporting obligations stem from Regulation (EU) 2023/956 of the European Parliament and of the Council on the Carbon Border Adjustment Mechanism (CBAM). There is a transitional period for the Carbon Border Adjustment Mechanism (CBAM) from 2023 to 2025.

Goods subject to CBAM reporting include:

- Cement
- Iron and steel
- Aluminium
- Fertilisers
- Hydrogen
- Electricity

The introduction of the obligations under CBAM has been divided into two phases:

1. **From 1 October 2023**, it is mandatory to submit quarterly CBAM declarations.
2. **From 1 January 2026**, importers of carbon-intensive goods will be obliged to purchase CBAM certificates and submit annual CBAM declarations (by 31 May).

CBAM - new obligations for importers

1. CBAM declarations are reports submitted quarterly, at the latest by the end of the month following the quarter in which the reportable goods were imported.
2. Importers are required to exercise due diligence throughout the CBAM reporting process.

CBAM reporting after 31 July 2024

Until the end of July, importers have had the option to prepare CBAM reports in a simplified manner, based on default values.

From 1 August 2024, the importers will be required to obtain actual emissivity data from their manufacturers.

From 1 August 2024, CBAM reports need to be prepared based on actual data from the goods manufacturer!

This will require contacting all supply chain participants and obtaining reliable data as well as developing a methodology for determining embedded emissions.

Key risks for importers

Failure to comply with the obligations of CBAM reporting by importers may lead to serious consequences such as:

- **Fines for non-reporting of emissions** under the CBAM system from €10 to €50 per tonne of emissions
- **Administrative fines** of up to PLN 50,000 for failure to file a CBAM declaration
- **Risk of loss of company reputation**
- **Risk of loss of permits and customs simplifications obtained**

How can we help?

Scope of support

Obtaining information from producers/exporters

- As part of the Crowe network, we have local offices in 150 countries around the world

CBAM reporting

- **Emissions reporting methodology:**
 - Summary of responsibilities during the transitional and target periods
 - Description of the reporting process including scope of reports
 - Identification of necessary data from suppliers
 - Description of the necessary processes to be implemented during the CBAM transitional period
 - Shape of CBAM records and requirements for their maintenance
 - CBAM sanctions
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- **Emissions measurement methodology (documentation obligation under CBAM RC):**
 - Summary of reporting obligations for emissions from the production of CBAM products
 - Data covered by the emissions monitoring system
 - Description of reporting methods
 - Indication of the production processes covered by the emissions monitoring
 - Description of the method and instructions for monitoring emissions according to Commission Regulation (EU) 2023/1773
 - Preparation of a database in .acddb or .xlsx format for the measurement of emissions, according to the draft CBAM communication template for installations of the European Commission
- **Record keeping and reporting of CBAM**
 - Keeping CBAM records based on data from importers and suppliers
 - CBAM quarterly reporting to the European Commission's UUM&DS portal
- **CBAM proceedings**
 - Support in proceedings conducted by the National Balancing and Emissions and Emissions Management - procedure for calling for correction and rectification of reports

CBAM Helpdesk

- CBAM ongoing support

CBAM inspections

- Support during CBAM inspections and proceedings

[Ask for a service](#)



Feel free to contact us



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Crowe Poland

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We have been operating in the market for more than 30 years. We provide services to 700 small, medium and large international and Polish companies from all sectors.

Global reach

We are part of Crowe Global, one of the 10th largest networks of consulting and accounting firms in the world. The Crowe Global network consists of more than 200 independent firms operating in 150 countries around the world.

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