Guide to reporting with default values in the CBAM transitional register

This guide describes how to report using default values in the CBAM transitional register. Standard values can be used for the first three quarterly reports, i.e. during the period October 2023 - June 2024.

Table of contents

Version history

Version	Date	Change
1	2024-01-25	First version
2	2024-01-29	Correction in section 5 with respect to reporting as representative.

1. Remember to frequently save your changes

When working on a report it is important to save your changes after finishing every part of the report. If you make changes in one part of the report and then moves on to another part of the report without saving first, the changes made may be lost.

2. Create a draft report

- Choose "My quarterly reports" in the left-hand side menu.
- Click on the "create" button for the specific quarter.

3. Header info - if you are importer for all goods

NOTE! The following applies only if you are the importer for all goods. For indirect customs agents, see section 4.

3.1.   The tab "reporting declarant"

- **Name:** Enter the legal name of the importer. If the importer is a company, enter the name of the company.
- **Role:** Enter "importer for all goods".

3.2 The tab "importer"

- Select "Declarant acts as importer".

3.3 The tab "representative"

- Do not check the box. This tab is only relevant for indirect custom representatives.

3.4 The tab "signatures"

- Mandatory to fill in before submitting the report. Enter date, site, who is signing the report and confirm the content of the report.
- "Position of person signing": Enter your role in relation to the reporting declarant.

4. Header info – if you are reporting as indirect customs representative

NOTE! This section only applies if you are an indirect customs representative. If you are an importer, see section 3 Header info.

4.1. The tab "reporting declarant"

- **Name:** Enter the legal name of the declarant. If the declarant is a company, enter the name of the company.
- **Role:** Enter "representative for all goods".
- If you are both an importer and an indirect custom representative for another importer, choose the role "importer for some goods/representative for some good". You will then need to specify your role for every CBAM good.

4.2. The tab "importer"

- Leave empty, both if you are an indirect custom representative and if you are an indirect custom representative and an importer.

4.3. The tab "representative"

- If you only are in indirect custom representative, select "Declarant acts as representative"
- If you are both an importer and indirect custom representative for another importer, **do not** select "Declarant acts as representative".

4.4. The tab "signatures"

- Mandatory to fill in before submitting the report. Enter date, site, who is signing the report and confirm the content of the report.
- "Position of person signing": Specify your role in relation to the reporting declarant (the physical/legal person you entered under "Reporting declarant".

5. Goods imported

Under "Goods imported" you need to add all CBAM goods that you have imported during the quarter.

Please note that one entry must be reported per CN code and country of origin if you are an importer. If you have imported the same type of product from different countries of origin, there will be several rows.

If you are an indirect customs representative you have to report one entry per CN code, country of origin and importer.

5.1.   Add a good

- Click on "Goods imported" in the left hand side menu and choose "add good".

5.2.   The tab "Goods imported"

- Fill in at least the required mandatory information.
- The box "procedure" in the grey area "Requested procedure": The code that you need to enter is the first two digits of the four digit procedure code that is used in the regular custom declaration.
- If different customs procedures have been applicable to the import, you must indicate the amount of import under each procedure. Click on "Add new" under the heading "Imported quantity per customs procedure" to add more rows.

5.3. The tab "Representative"

NOTE! The tab is not always shown, this depends on what information you have given in the Header info tab.

- If you are an importer: Leave empty.
- If you are an indirect representative: Leave empty, provided that you have filled in the Header info tab according to section 4.3.
- If you are both an indirect representative and importer: check the box if you are acting as an indirect representative for this good.

5.4. The tab "Importer"

NOTE! The tab is not always shown, this depends on what information you have given in the Header info tab.
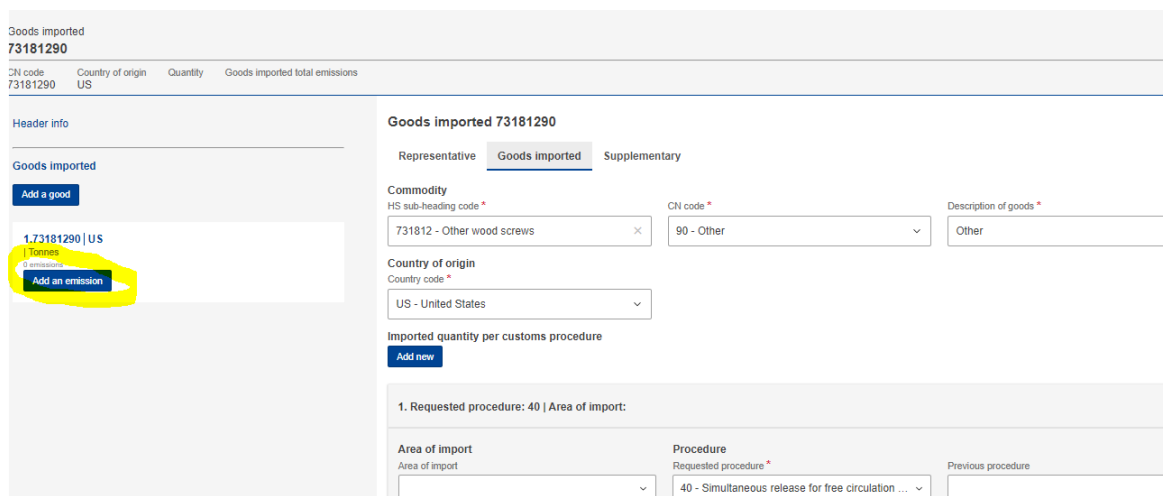
- If you are an importer: Leave empty, provided that you have filled in the Header info tab according to section 3.3.
- If you are an indirect representative: select "Add importer" and add the information on the importer of the goods you are representing.
- If you are both an indirect representative and importer: check the box if you are acting as the importer for this good.

6. Emissions

Under the section "Emissions", you must add one item per country of production, for each CBAM goods item you have added according to section 4.

6.1. Add an emission

- Click on the button "Add an emissions" in the left hand side menu.
- If this button is unavailable you must first click on the CN-codethat you added according to section 4.

6.2. The tab "Installations"

- Assign the country of production of the item.
- If you have information about the factory where the product is produced you can enter it, however it is not mandatory to do so when using default values.
- If you add a company name and installation, two tabs called "operator ID" (company name) and "installation ID" (installation) appear. In these tabs you can enter a name of your choice. If you have already added Operators and Installation at the starting page of the register, you can use the search function here to find them.
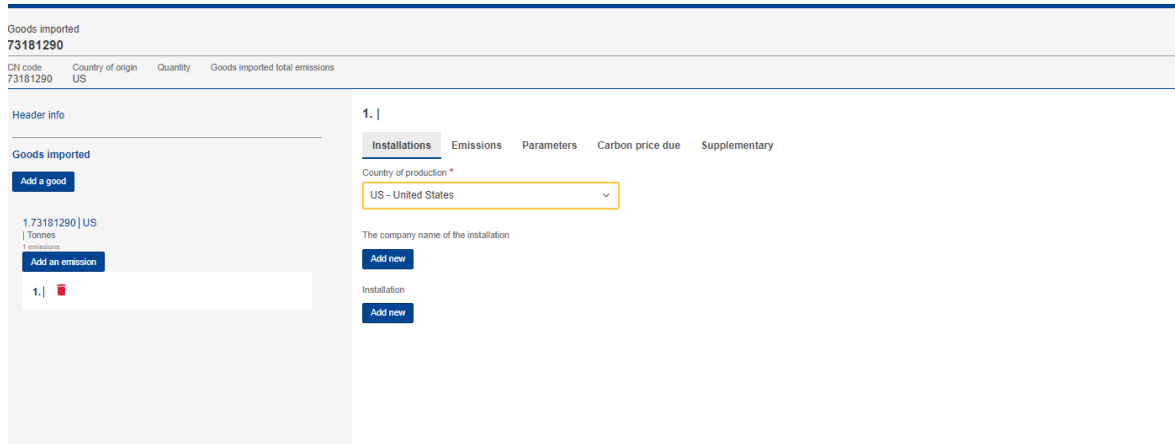
6.3. The tab "Emissions"

Note! In case you don't see the default values, you can find them at the Commission webpage (the document "Default values transitional period").

Header "Goods measure (produced)"

- Enter the amount of imported good from the specific country of origin.

Header "Direct embedded emissions

- "Types of determination": Select "Other methods including default values"

- "Type of applicable reporting methodology": Select "Commission rules".
- "Specific direct embedded emissions": enter the value shown right below the header "direct embedded emissions".

Header "Indirect embedded emissions"

- "Type of determination": Select "Other methods including default values".
- "Source of electricity": Select "Received from grid".
- "Specific indirect embedded emissions": enter the value shown right below the header "indirect embedded emissions".

6.4. The tab "Supplementary"

- "Additional information": This field is mandatory, however it is possible to just type "not applicable", for example.

7. Validate and submit the report

When you have added all of your CBAM-goods and emission data according to the previous section, it is time to validate and send in the report.

- Click on "Validate" at the top right of the menu to ensure that the report does not contain any errors.
- If you do not receive any error messages, you can submit the report. Click on "Submit" at the top right of the menu. Remember to sign the report first (see section 3.1.2).