



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.

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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.

The screenshot shows the 'My Quarterly Reports' section of the CBAM reporting portal. The page header includes the European Commission logo, 'CBAM Carbon Border Adjustment Mechanism', and the user's EORI number 'EORI/SE500000001' with a profile icon and language selector 'EN'. A navigation menu on the left contains icons for home, reports, dashboard, user profile, and notifications. The main content area displays a table with the following columns: Quarter, Year, Last edited, State, Report, Invalidated Reports, and Actions. The table lists 8 reports from Q1 2024 to Q2 2022. The 'Report' column for Q1 2024 and Q4 2023 contains the text 'Not Added yet'. The 'Actions' column for Q4 2023 has two buttons, 'Create' and 'Upload', which are highlighted with a yellow circle. Other reports have 'Request delayed submission' buttons. At the bottom of the table, it says 'Items per page 10' and 'Showing 1-8 of 8'.

| Quarter | Year | Last edited | State | Report | Invalidated Reports | Actions |
|---------|------|-------------|-------|---------------|---------------------|----------------------------|
| | | | | | | |
| Q1 | 2024 | | | Not Added yet | | |
| Q4 | 2023 | | | Not Added yet | > | Create Upload |
| Q3 | 2023 | | | Not Added yet | | Create Upload |
| Q2 | 2023 | | | Not Added yet | | Request delayed submission |
| Q1 | 2023 | | | Not Added yet | | Request delayed submission |
| Q4 | 2022 | | | Not Added yet | | Request delayed submission |
| Q3 | 2022 | | | Not Added yet | | Request delayed submission |
| Q2 | 2022 | | | Not Added yet | | Request delayed submission |

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”.

Cancel Preview Valid

| ID | Issue date | State | Goods imported | Total emissions |
|----|------------|-------|----------------|-----------------|
| - | - | | 0 | 0 t CO2 |

Header info

Reporting declarant Importer Representative Competent authority Signatures

Declarant details

Name * CBAM-bolaget AB 55 Identification number SE5000000001 5 Role * Importer for all Goods

Address

Member State of establishment SE - Sweden Sub-division 35 City * Stockholm 28

Street 70 Street additional line 70 Number 35

Postcode 17 P.O. Box 70

3.2 The tab “importer”

- Select “Declarant acts as importer”.

| Issue date | State | Goods imported | Total emissions |
|------------|-------|----------------|-----------------|
| - | | 0 | 0 t CO2 |

Header info

Reporting declarant Importer Representative Competent authority Signatures

Importer

Declarant acts as importer

Declarant acts as importer

Info If importer is defined here it will be applied for every good item. If the report includes multiple importers, they need to be defined separately for each good.

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”.

The screenshot shows the CBAM reporting interface. At the top, there is a header with the draft report ID 'Draft-2023-Q4' and buttons for 'Cancel', 'Preview', 'Validate', 'Save as draft', and 'Submit'. Below the header, there is a table with columns: Reporting declarant (CBAM-importören AB), NCA (SE000030), Reporting Period (2023 - Q4), Report ID, Issue date, State, Goods imported (0), and Total emissions (0 tCO2). On the left side, there is a sidebar with 'Header info' and 'Goods imported' sections. The 'Goods imported' section has a yellow circle around the 'Add a good' button. The main area shows the 'Goods imported' table with columns: CN code, Country of origin, Importer, Representative, Quantity, Goods imported total emissions, and Actions. The table is currently empty. At the bottom, there is a 'Items per page' dropdown set to 10 and navigation arrows.

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.

The screenshot shows the 'Goods imported' tab in a reporting system. The main header displays 'Goods imported 73181290' with 'Back' and 'Validate' buttons. Below the header, there are tabs for 'Representative', 'Goods imported', and 'Supplementary', with 'Goods imported' being the active tab. The form contains several sections:

- Commodity:** HS sub-heading code (731812 - Other wood screws), CN code (90 - Other), and Description of goods (Other).
- Country of origin:** Country code (US - United States).
- Imported quantity per customs procedure:** A section titled '1. Requested procedure: 40 | Area of import:' containing:
 - Area of import:** Area of import (dropdown), Requested procedure (40 - Simultaneous release for free circulation...), and Previous procedure (dropdown).
 - Goods measure (per procedure):** Includes an 'Add new' button, an 'Inward processing' checkbox, Net mass (50), and Type of measurement unit (Tonnes).
 - Special references for goods:** Additional information field.
- Goods measure (imported):** Net mass and Type of measurement unit fields.
- Goods imported total emissions:** Goods total emissions (t CO2), Goods emissions per unit of product (t CO2/unit), Goods direct emissions (t CO2), and Goods indirect emissions.
- Type of measurement unit for emissions:** A dropdown menu set to 'Tonnes'.

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.

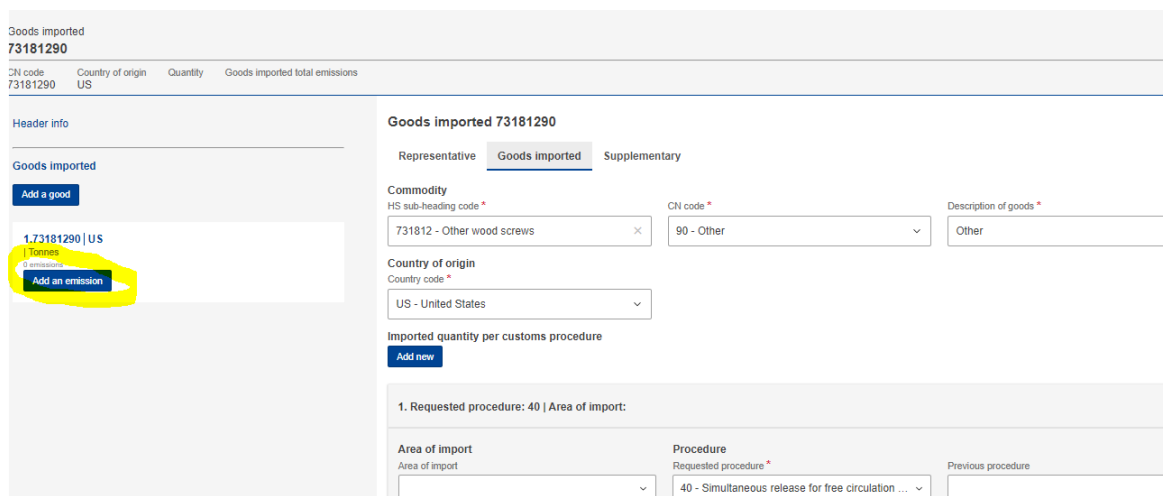
- If you are an importer: Leave empty, provided that you have filled in the Header info tab according to section 3.3.
- If you are an indirect representative: select "Add importer" and add the information on the importer of the goods you are representing.
- If you are both an indirect representative 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

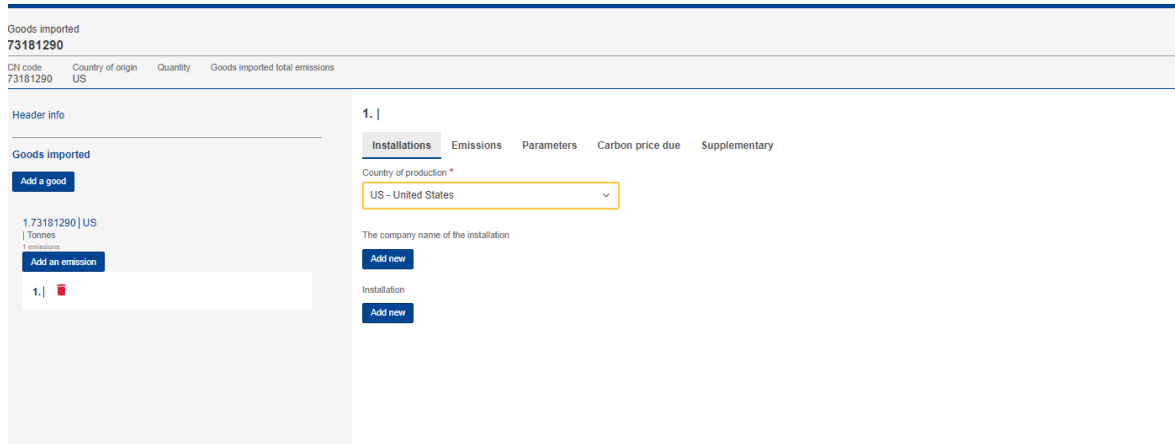
- Click on the button “Add an emissions” in the left hand side menu.
- If this button is unavailable you must first click on the CN-codethat you added according to section 4.



The screenshot shows a web interface for reporting goods imported. On the left, a sidebar contains a table with one row: '1.73181290 | US' with a yellow circle around the 'Add an emission' button. The main content area is titled 'Goods imported 73181290' and has three tabs: 'Representative', 'Goods imported' (selected), and 'Supplementary'. The 'Goods imported' tab contains several form fields: 'Commodity' (731812 - Other wood screws), 'Country of origin' (US - United States), and 'Requested procedure' (40 - Simultaneous release for free circulation...). There is also an 'Add new' button for 'Imported quantity per customs procedure'.

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).