EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration

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TAXUD.C.2

Subject: Guidance on the use of the request delay button and communication in the CBAM Transitional Registry

1.   CONTEXT

This note aims to outline the functioning and use of the "request delay" options in the CBAM Transitional Registry and to explain the communication between the declarants and Member States' national competent authorities. It may be updated at a later stage where necessary.

This note is without prejudice of Member States' national administrative procedures.

2.   REQUEST DELAY

During the transitional period the CBAM Transitional Registry contains two options for submitting reports after the deadline stipulated in Regulation (EU) 2023/956 ([1]).

The first option is to request delay due to technical errors. The second option is based on a request from the competent authorities in Member States. The second option is used where customs declarants should have submitted CBAM reports, but such report has not been submitted in the CBAM Transitional Registry.

The two options therefore serve different objectives and are further elaborated below. See also annexes.

Requested by	Delayed submission
The declarant (section 2.1)	Within 30 days or until the end of the modification period depending on which of the two periods is shorter
The competent authority (section 2.2)	Within 30 days

([1])   Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism.

2.1. Request delay due to a technical error

The functionality to request delay "Requested by Declarant (technical error)" shall be used by reporting declarants for a submission after the statutory deadline foreseen in the Implementing Regulation (EU) 2023/1773 (²) where technical errors made it impossible for them to submit the report within that deadline, where the functionalities (e.g. accreditation to log in) or other technical issues complicated the submission.

A request for delayed submission of a CBAM report shall be justified by the declarant. From the moment a request is made, the declarant has 30 days to submit a report or until the end of the modification period depending on which of the two periods is shorter. The request will be automatically approved.

For example: A request is registered on 10 February 2024, the CBAM report would ultimately have to be submitted by 11 March 2024. The declarant can modify the report until 31 July 2024.

The declarant will be able to modify the submitted report within the same modification deadlines as stipulated in Article 9 of Implementing Regulation (EU) 2023/1773.

This functionality is available for Q4 2023 reports until the end of March 2024.

As from 1 April, this option will remain visible in the CBAM Transitional Registry. However, declarants which will try to use this functionality will receive a notification that it is no longer available. Therefore, to submit a report beyond that date, declarants should contact the competent authority of the Member State where they are established. In that case the procedure will be the same as explained below in section 2.2, and declarants should make a request in the CBAM Transitional Registry as explained in Annex II.

2.2. Request delay – "Requested by NCA" (³)

The functionality to request delay "Requested by NCA" shall be used only after an interaction between the competent authorities and the declarants. This functionality is meant to allow the submission of reports when the declarant has failed to submit a CBAM within the statutory deadline, upon which a correction procedure is initiated.

DG TAXUD conducts a first assessment of potentially missing reports. DG TAXUD will communicate to the competent authorities a list of customs declarants who are believed to have failed to comply with the obligation to submit a CBAM report.

The list will consist of the following declarants:

- Declarants who have logged on the CBAM Transitional Registry, but no report is created.

(²) Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period.

(³) National competent authority

- Declarants who have logged on the CBAM Transitional Registry, but not submitted the draft report.

- Customs declarants who have imported CBAM goods but have neither logged on the CBAM Transitional Registry nor submitted a CBAM report.

The Commission will provide in the list a justifications and relevant information for whom the Commission has reasons to believe have failed to comply.

2.2.1 Requests by declarants registered in the CBAM Transitional Registry

For those declarants already registered but who have not submitted a CBAM report, the competent authority shall create a request to submit a CBAM report in the CBAM Transitional Registry. The CBAM Transitional Registry will automatically generate a unique request ID, which shall also be used for the declarants as a reference number. As an alternative, the competent authority can choose to manually create a reference number. DG TAXUD proposes to create a reference number which includes the quarter, year and Member State (e.g. Q4-2023-BE1234).

This reference number will allow the declarants to submit a CBAM report within 30 days after the use of the functionality "Request delayed submission" → "Requested by NCA" in the "My Quarterly Reports" interface.

The different interfaces and steps are described in Annex I for the competent authority and in Annex II for the declarants.

Where the competent authority concludes that a CBAM report has not been submitted within the 30 days after the request, the competent authority should contact the declarant again. It remains with competent authority to decide whether to impose penalties at this stage and onwards.

2.2.2 Requests by customs declarants not registered in the CBAM Transitional Registry

Customs declarants who are not registered in the CBAM Transitional Registry yet, shall be contacted outside of the CBAM Transitional Registry in the form that the competent authority finds most efficient. This could be via digital mailbox usually used for communication from authorities, mail etc.

The competent authority will create a reference number which shall be used by the declarant once the declarant has registered in the CBAM Transitional Registry. This reference number will not be generated automatically in the CBAM Transitional Registry. DG TAXUD proposes to create a reference number which includes the quarter, year and Member State (e.g. Q4-2023-BE1234).

When registered, the declarant shall use the same procedure for submitting CBAM reports as described in section 2.2.1.

Where the competent authority has not received a request for registration from the liable customs declarant within 2 weeks from the first request or has not initiated a drafting of a CBAM report, the competent authority should contact the customs declarant again. It remains with competent authority to decide whether to impose penalties at this stage and onwards.
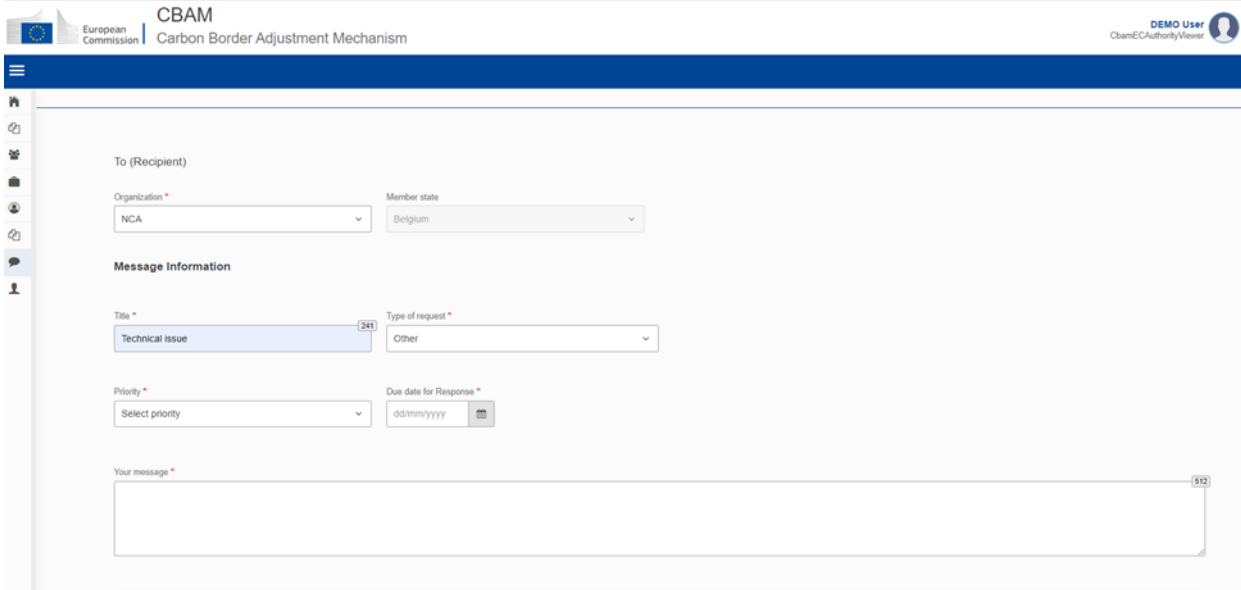
The different interfaces and steps are described in Annex I for the competent authority and in Annex II for the declarants.

4. COMMUNICATION FROM DG TAXUD

Where competent authorities are contacted by DG TAXUD, a request is made in the CBAM Transitional Registry.

The image shows the interface of the message from DG TAXUD where the list of declarants will also appear.

This message will detail the information about potentially missing reports and how this information was retrieved.

ANNEX I – COMPETENT AUTHORITIES AND COMMUNICATION

The steps describe the communication between the competent authorities, the Commission and the declarants, where a report should have been submitted. The steps are also described in Section 4.7 "REQUESTS" of the user manual for competent authorities[4].

Section 4 "CBAM CONTROL CENTER" in the user manual provides guidance on review of incorrect or incomplete reports.

STEP 1

The competent authority will receive a request in the CBAM Transitional Registry. The following image illustrates how requests are received either submitted by DG TAXUD or the declarants.

STEP 2

Where the competent authority has determined that a CBAM report should have been submitted, or where the competent authority receives a request from the declarant to submit a report, the authority shall create a request.

Where the competent authority concludes that a CBAM report shouldn't have been submitted, the competent authority shall use the reply function to the request by DG TAXUD.

The competent authority shall indicate the "Type of request" in the drop down menu and choose "Request for Information/Documents". In the message the competent authority should include the request for the declarant to submit a CBAM report and the justification.

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(4) "Application User Manual CBAM National Competent Authorities Portal (NCA Portal)"

Create a request

Reply to request

STEP 3

The competent authority chose "declarant" from the "Organization" drop-down list. A request shall include "Message Information" containing the following fields: "Title", "Type of request", "Priority", "Due date for Response", "Your message" and the "CBAM Report ID" or a manual reference number. The competent authority can choose to include other references and relevant files.
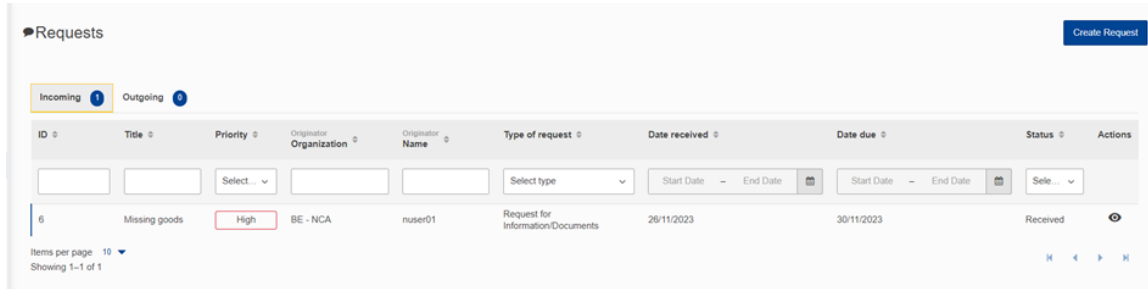
"Request ID" is generated after the request is created by NCA and is visible at the top left of the request message view screen. The competent authority can instruct the declarat to use the request ID as a reference number.

STEP 4

The request will appear on the interface for requests either sent to the declarants or to DG TAXUD.

STEP 5

The competent authority can see a list of outgoing requests. They can be sorted by: "ID", "Title", "Priority", "Organization", "Date issued", "Date due" or "Status".

The competent authority can monitor from the control center if the declarant has submitted a report after a request is submitted or if a reply is received to the request. The request will appear as answered.
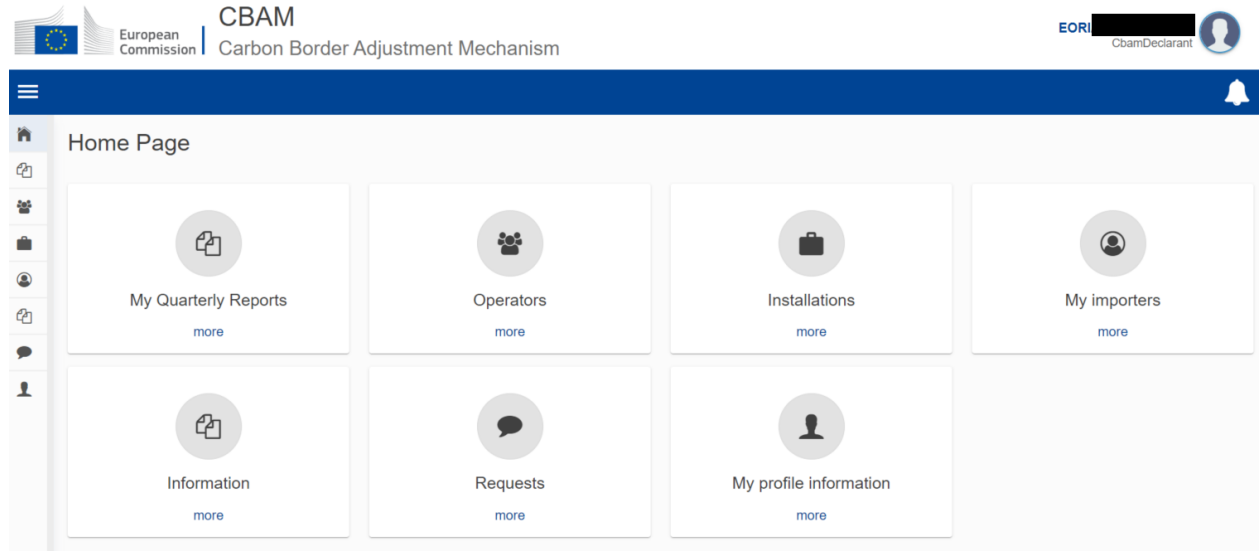
ANNEX II – STEP BY STEP DECLARANTS

STEP 1

The Declarants need to access the Declarant portal →
https://conformance.cbam.ec.europa.eu/declarant/
Then using the dashboard, the user should click on "My Quarterly Reports".

STEP 2

For the appropriate quarter (Q4 2023), the declarants shall click on the "Request Delayed Submission" button.

STEP 3

The Request delayed submission window is displayed. There are 2 options, each of which are elaborated below:

Request delayed submission   ✕

Delayed Submission Reason *

[⌄]

Requested by NCA
Requested by Declarant (technical error)

Cancel   OK

STEP 3.A

If the delayed submission has been requested by the NCA, the declarant shall provide the reference number *(as assigned by the NCA)*.

Request delayed submission   ✕

Delayed Submission Reason *

[Requested by NCA   ⌄]

Reference number provided by the NCA *

[2023/Q4/2233   ]

Cancel   **OK**

STEP 3B

Where the declarant requests a delayed submission due to technical error, the declarant shall provide a justification.

Request delayed submission   ✕

Delayed Submission Reason *

[Requested by Declarant (technical error)   ⌄]
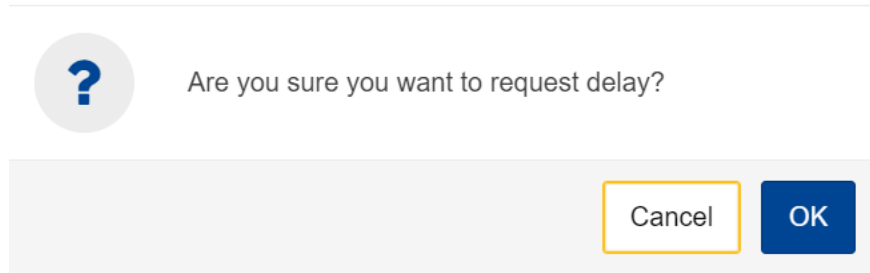
Justification for the delay *

[System error when submitting the report. Error has been reported to the NCA.]
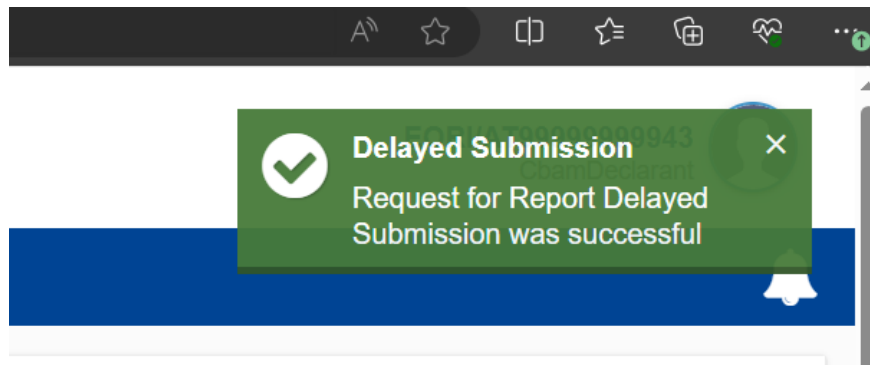
Cancel   **OK**

STEP 4
The declarants shall confirm the wish to submit a report with delay.

Request delay

? Are you sure you want to request delay?

[Cancel] [OK]

STEP 5
A pop-up message is displayed, confirming the successful operation.

✓ **Delayed Submission**
Request for Report Delayed
Submission was successful ✕

STEP 6
The quarter is now open for submission; the user can create or upload a quarterly report (via the corresponding buttons).

My Quarterly Reports

Quarter ⇕	Year ▾	Last edited ⇕	State ⇕	Report	Invalidated Reports	Actions
Q1	2024			Not Added yet		
Q4	2023			Not Added yet		[Create] [Upload]

Where the "Create" button is pressed, the Quarterly Report creation is initiated, as depicted in the following screen.

Communication from declarant to the competent authority

Where the declarant wishes to contact the competent authority, the declarant should use the "Request" option in the dashboard. The image illustrates the fields and information to be included in such request.