

EN

E-002123/2026

Answer given by Mr Hoekstra
on behalf of the European Commission
(23.7.2026)

On 1 January 2026, the Carbon Border Adjustment Mechanism (CBAM) entered its definitive phase. From 2026 onwards, the CBAM obligations apply for importers which exceed the annual single mass-based threshold. Therefore, importers must request an authorisation and, by 30 September 2027, submit their CBAM declaration and surrender the corresponding number of CBAM certificates for the importation year 2026. For each CBAM good, the CBAM obligations are determined by the date of importation into the EU customs territory. This date corresponds to the date on which the customs declaration is accepted by the national customs authority. In other words: for all relevant goods imported into the EU on or after 1 January 2026, CBAM obligations apply, except where importers remain below the annual single mass-based threshold. In addition to the obligation for importers to get an authorisation, from 1 January 2027 onwards, the quarterly obligation for authorised CBAM declarants to ensure they have a sufficient number of CBAM certificates on their account in the CBAM registry in the course of each importation year will facilitate compliance with the final CBAM financial liability and minimise circumvention risks ahead of the surrender deadline of the CBAM certificates.

The Commission, in close cooperation with custom authorities and national competent authorities, is also performing reviews of CBAM declarations in the context of a broader risk management framework. Controls notably include the consistency of CBAM declarations with custom declarations.