



# The Carbon Border Adjustment Mechanism

*A new, green way of pricing carbon in imports to the EU*

Business improvements since Declarant training  
**Authorisation Management Module**

European Commission / DG TAXUD / C2 Unit

## New changes since the CBAM training

- The following slides present the changes by the Authorisation Management Module done since the training of December 2024
- To have the system aligned to the Implementing Act, a series of changes (i.e. “quick fixes”) will be introduced before the AMM go-live.
- Since no release will go to PROD before the AMM go-live, some fields will be renamed and code lists will be adapted.

## New changes since the CBAM training

1. Application information: rephrasing of data access status
2. Application information: rephrasing of financial statement information
3. Application information: Measurement units – Code list invalidation



# 1. Application information: rephrasing of data access status

- In the «Financial and operational details» tab of the application, the field data access status will be renamed from:
  - Data access status (“I confirm that the competent authority of my country of establishment is authorised to access my business’s profit/loss account and balance sheet registered with the national bank.”), to
  - Data access status (“As I represent the necessary mandate, I hereby consent to the competent authority (“NCA”) obtaining the necessary information from relevant government bodies in relation to my application for CBAM authorisation. This includes, but is not limited to, my identification number and the company’s annual report.”)

Submit application

Stakeholders details	Activity details	<b>Financial and operational details</b>
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Data access status (“I confirm that the competent authority of my country of establishment is authorised to access my business’s profit/loss account and balance sheet registered with the national bank.”) \*

Yes  No



Submit application

Stakeholders details	Activity details	<b>Financial and operational details</b>
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Data access status (“As I represent the necessary mandate, I hereby consent to the competent authority (“NCA”) obtaining the necessary information from relevant government bodies in relation to my application for CBAM authorisation. This includes, but is not limited to, my identification number and the company’s annual report.”) \*

Yes  No

## 2. Application information: rephrasing of financial statement information

- In the «Financial and operational details» tab of the application, the following field will be renamed through translations from:
  - Average annual CBAM-related financial liability is expected to be higher than 500.000 EUR per year for the next three years?, into
  - Would you like to submit your financial statements (this is not legally required)?

- At the training:

Average annual CBAM-related financial liability is expected to be higher than 500.000 EUR per year for the next three years? \*

Yes  No

**i** Latest financial statements and audit report Create

Close Save for later use Proceed

- At the go-live:

Would you like to submit your financial statements (this is not legally required)? \*

Yes  No

**i** Latest financial statements and audit report Create

Close Save for later use Proceed

## 2. Application information: rephrasing of financial statement information

- The tooltip for the «Latest financial statements and audit report» will be updated accordingly to mention the following:
  - A link to documents or an attached document must be provided if you agree to submit your financial statements. If you don't wish to share this, select "No" to the question above (not legally required).

- At the training:

Average annual CBAM-related financial liability is expected to be higher than 500.000 EUR per year for the next three years? \*

A link to documents or an attached document must be provided if the average annual CBAM-related financial liability are expected to be higher than 500.000 EUR per year. Otherwise, it is forbidden.

**i** Latest financial statements and audit report Create

Close Save for later use Proceed

- At the go-live:

Would you like to submit your financial statements (this is not legally required)? \*

A link to documents or an attached document must be provided if you agree to submit your financial statements. If you don't wish to share this, select "No" to the question above (not legally required).

**i** Latest financial statements and audit report Create

Close Save for later use Proceed



### 3. Application information: Measurement Units– Code list invalidation

- Previously, for the import of chemicals, the unit **m<sup>3</sup>** was available.
- From the AMM Go-live, **m<sup>3</sup>** will be invalidated, and the only unit available will be **Tonnes**, except for electricity, where **MWH** can be used.

Estimations for current calendar year \*

Quantity of goods *
Quantity of goods *
<input type="text"/>
 Measure unit *
<input type="text"/>

# The Carbon Border Adjustment Mechanism

**Thank you for your attention!**

**If you have any questions, please contact us:**

**[TAXUD-CBAM@ec.europa.eu](mailto:TAXUD-CBAM@ec.europa.eu)**