

Guidance for CBAM Declarants on the Request Delayed Submission

During the transitional period, the CBAM Transitional Registry contains a possibility for submitting reports after the deadline stipulated in Regulation (EU) 2023/956 (1).

This possibility is based on a request from the competent authorities in Member States. It is used where customs declarants should have submitted CBAM reports, but such report has not been submitted in the CBAM Transitional Registry. Note that the functionality for reporting declarants to request delay “Requested by Declarant (technical error)” is no longer available in the CBAM Transitional Registry from 1st of October 2024.

The declarant can request to submit a report with a delay by clicking on the “[Request delayed submission](#)” button. The “Request delayed submission” button will appear in “My Quarterly Reports” on the day following the submission period due date (e.g., on 01/11/2024 for the Q3-2024 report). Note that the submission period corresponds to the month following the end of the reporting quarter (e.g., November for Q3-2024 and January for Q4-2025).

The “Request delayed submission” button can be used where a draft quarterly report was already created before the submission due date (e.g., 30/09/2024 for Q3-2024) or in case there was no draft quarterly report created before the submission due date.

The functionality to request delay “Requested by NCA²” 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.

The submission and modification periods for delayed report submission varies according to *Table 1: Submission/Modification Period Deadlines*. Note that the modification period corresponds to the month(s) the declarants are permitted to correct a submitted CBAM report. An overview of the submission and modification periods are illustrated in the image below.

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

² National Competent Authority

REPORTING PERIOD	SUBMISSION DUE BY	MODIFICATION POSSIBLE UNTIL*
2023: October – December	2024: January 31	2024: July 31
2024: January – March	2024: April 30	2024: July 31
2024: April – June	2024: July 31	2024: August 30
2024: July – September	2024: October 31	2024: November 30
2024: October – December	2025: January 31	2025: February 28
2025: January – March	2025: April 30	2025: May 31
2025: April – June	2025: July 31	2025: August 31
2025: July – September	2025: October 31	2025: November 30
2025: October – December	2026: January 31	2026: February 28

Delayed submission Requested by	Submission period Deadline	Modification period Deadline
NCA	<p>30-days</p> <p>Example:</p> <p>The NCA requests the declarant to submit a CBAM report on 15 October 2024.</p> <p>The CBAM report shall include information on imported goods for Q2 2024.</p> <p>The declarant clicks the “Request Delayed Submission” button 16 October 2024.</p> <p>The delayed CBAM Report shall be submitted no later than 15 November 2024.</p>	<p>30-days or until the end of the quarterly report modification period depending on which of the two periods is longer.</p> <p>When the delayed report request is submitted more than 30 days before the foreseen quarterly report modification period deadline (e.g., 31 July for Q4-2023) then the modification period deadline does not change.</p> <p>On the other hand, when the delayed report request is submitted less than 30 days before the end of the modification period, then the modification period will be 30 days starting from the date the delayed report submission was requested.</p>

Table 1: Submission/Modification Period Deadlines

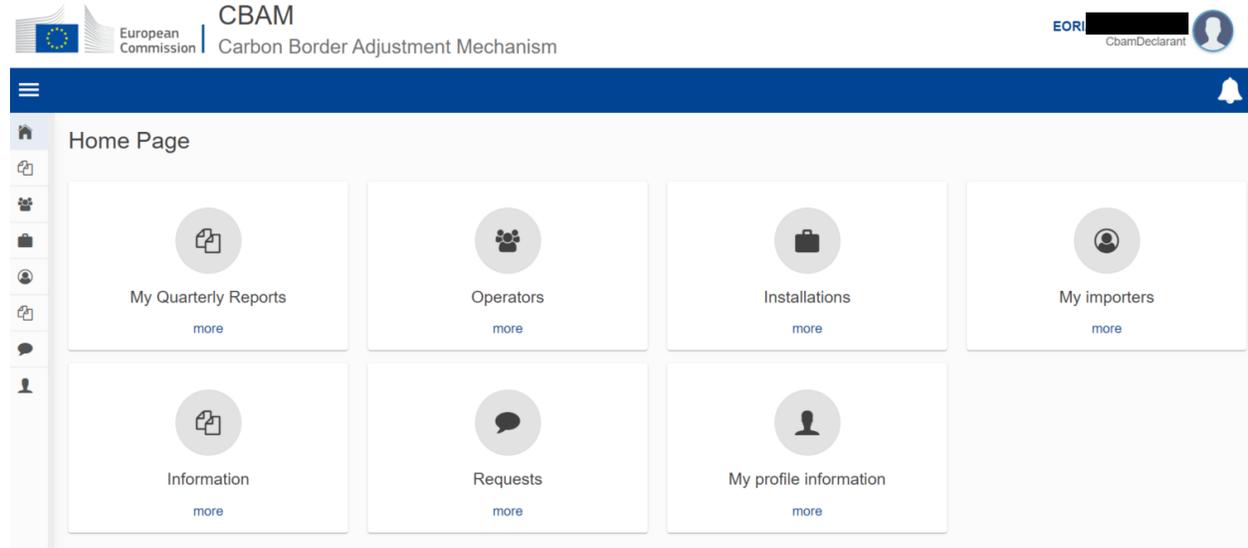
The step-by-step process for Declarants is as follows:

STEP 1

The Declarants need to access the Declarant portal à

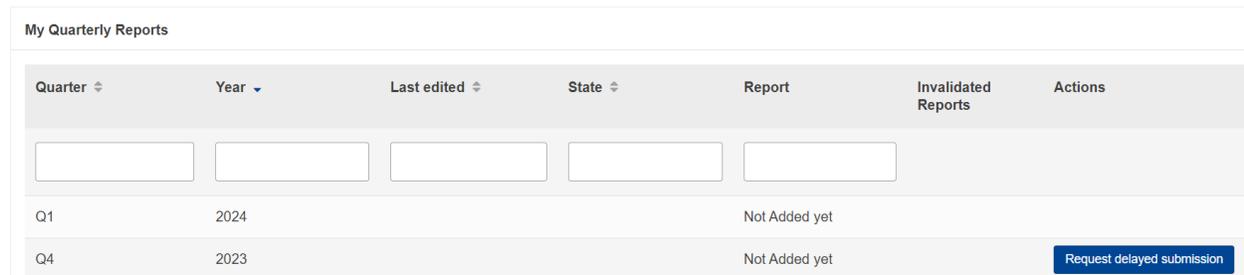
<https://cbam.ec.europa.eu/declarant/>

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, where there is one option: “Requested by NCA”. Please note that the previously available option “Requested by Declarant (technical error)” is no longer available. In case you experience a technical error, please contact your respective NCA.

Request delayed submission ×

Delayed Submission Reason *

Requested by NCA

Cancel OK

STEP 4

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 5

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

Request delay

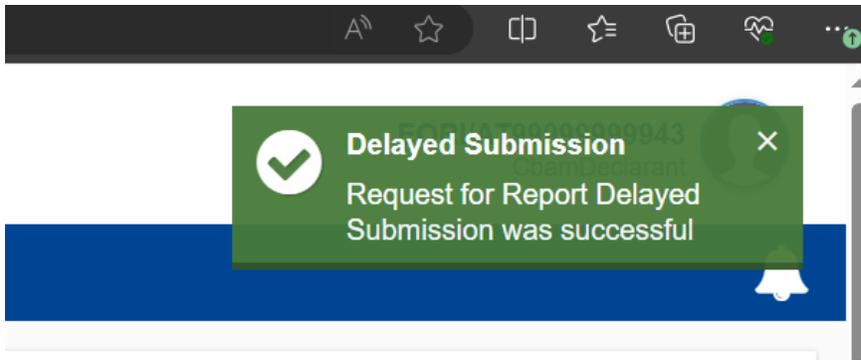
?

Are you sure you want to request delay?

Cancel OK

STEP 6

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



STEP 7

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
<input type="text"/>						
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.

Quarterly Report Creation

Cancel Preview Validate Save as draft Submit

Reporting declarant: NCA AT000038 Reporting Period: 2023 - Q4 Report ID: - Issue date: - State: Goods imported: 0 Total emissions: 0 t CO2 Additional Information: Add remarks

Header info

Reporting declarant Importer Representative Competent authority Signatures

Declarant details

Name * Identification number Role *

Address

Member State of establishment Sub-division City *

Street Street additional line Number

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.

The image shows a web form for submitting a request in the CBAM system. The form is titled "Request" and is part of the "CBAM Carbon Border Adjustment Mechanism" interface. The user is logged in as "DEMO User".

Organization and Member state: The "Organization" dropdown is set to "NCA" and the "Member state" dropdown is set to "Belgium".

Message Information:

- Title:** "Technical issue" (with a 241 character limit indicator).
- Type of request:** "Other" (dropdown menu).
- Priority:** "Select priority" (dropdown menu).
- Due date for Response:** A date field with a calendar icon and a "dd/mm/yyyy" format indicator.

Your message: A large text area for the request content, with a 512 character limit indicator.