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 NCA[2]" 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

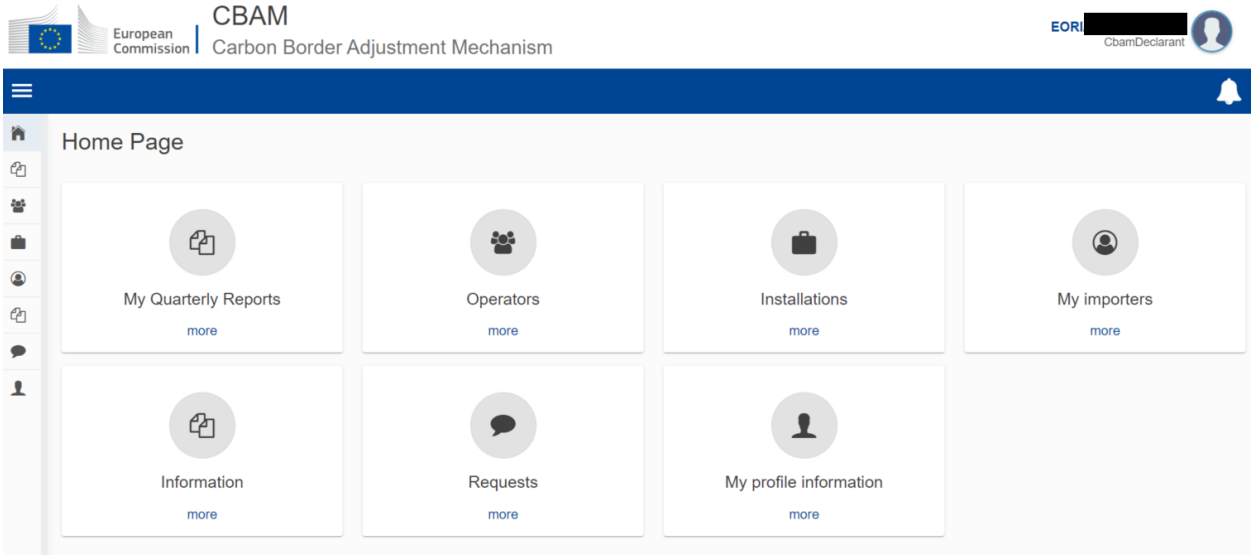
REPORTING PERIOD	SUBMISSION DUE BY	MODIFICATION POSSIBLE UNTIL*
2023: October – December	**2024:** January 31	**2024:** July 31
2024: January – March	**2024:** April 30	**2024:** July 31
2024: April – June	**2024:** July 31	**2024:** August 30
2024: July – September	**2024:** October 31	**2024:** November 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	**30-days** Example: The NCA requests the declarant to submit a CBAM report on 15 October 2024. The CBAM report shall include information on imported goods for Q2 2024. The declarant clicks the "Request Delayed Submission" button 16 October 2024. The delayed CBAM Report shall be submitted no later than 15 November 2024.	**30-days** or until the end of the quarterly report modification period depending on which of the two periods is longer. 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. 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.

Table 1: Submission/Modification Period Deadlines

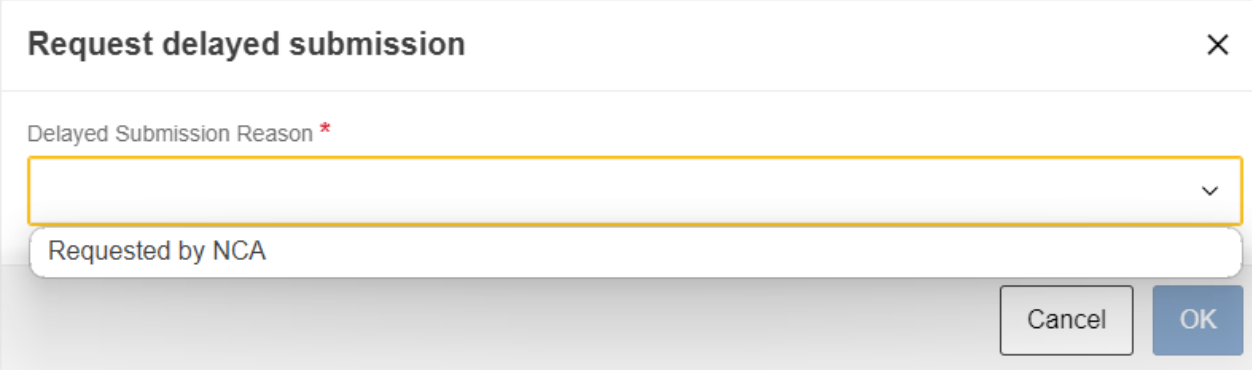
The step-by-step process for Declarants is as follows:

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”.



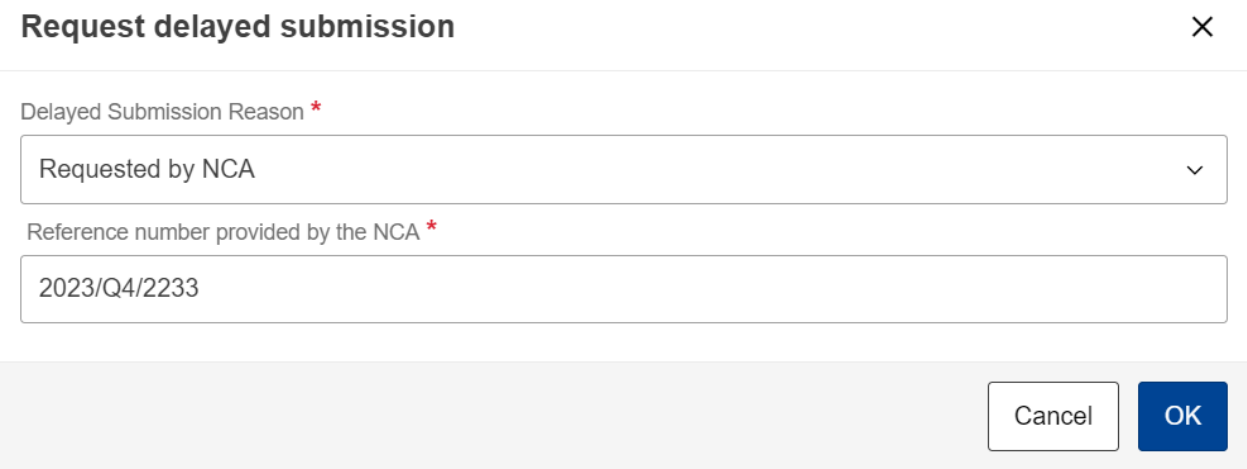
STEP 2
For the appropriate quarter (Q4 2023), the declarants shall click on the “Request Delayed Submission” button.

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.



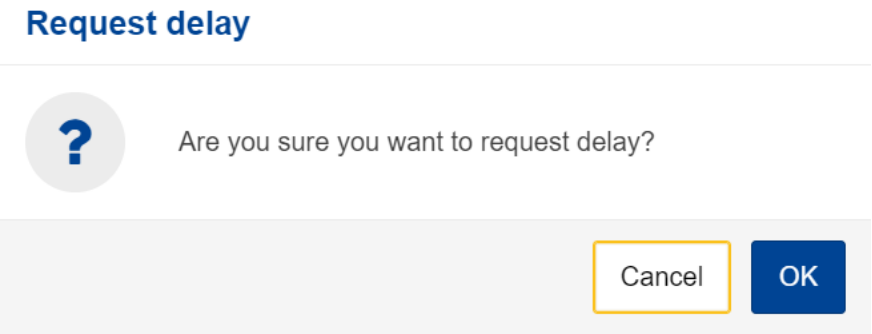
STEP 4

The declarant shall provide the reference number *(as assigned by the NCA)*.



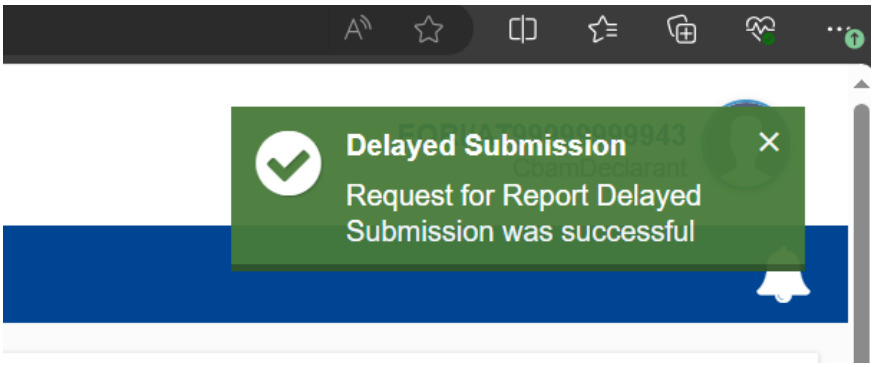
STEP 5

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



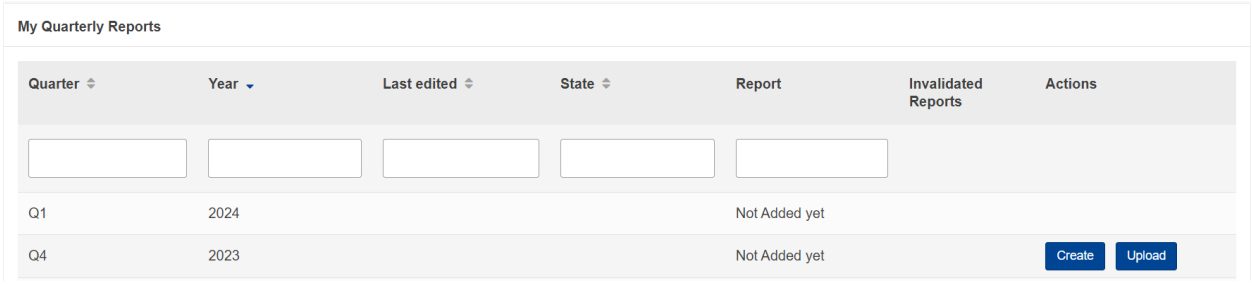
STEP 6

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

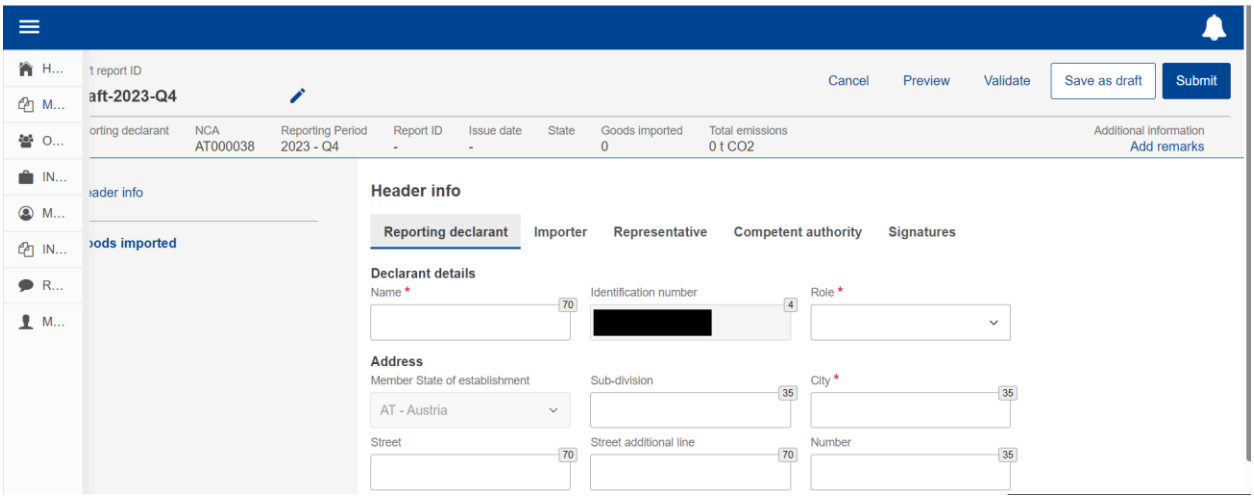


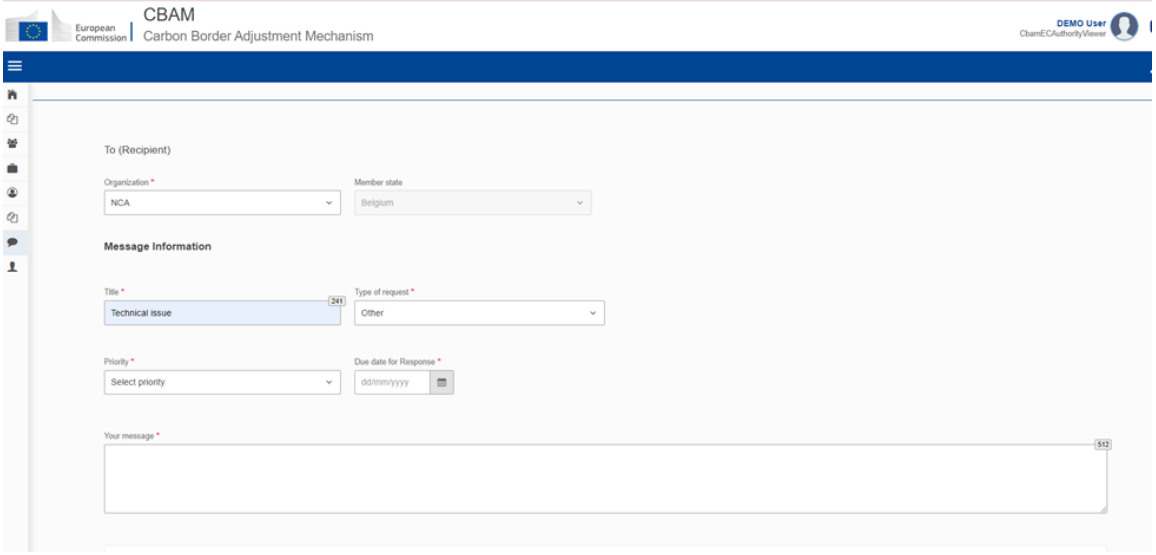
STEP 7

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



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.