



Guide to report using default values in the CBAM transitional register

This guide describes how to report using default values in the CBAM transitional register. Standard values can be used for the first three quarterly reports, i.e. during the period October 2023 - June 2024.

Table of contents

1.	Remember to frequently save your changes	3
2.	Create a draft report	3
3.	Header info - if you are importer for all goods	3
3.1.	The tab "reporting declarant"	4
3.2.	The tab "importer"	4
3.3.	The tab "representative"	5
3.4.	The tab "signatures"	5
4.	Header info – if you are reporting as indirect customs representative	5
4.1.	The tab "reporting declarant"	5
4.2.	The tab "importer"	5
4.3.	The tab "representative"	5
4.4.	The tab "signatures"	5
5.	Goods imported	6
5.1.	Add a good	6
5.2.	The tab "Goods imported"	6
5.3.	The tab "Representative"	7
5.4.	The tab "Importer"	7
6.	Emissions	8
6.1.	Add an emission	8
6.2.	The tab "Installations"	8
6.3.	The tab "Emissions"	9
6.4.	The tab "Supplementary"	9
7.	Validate and submit the report	10

Version history

Version	Date	Change
1	2024-01-25	First version

1. Remember to frequently save your changes

When working on a report it is important to save your changes after finishing every part of the report. If you make changes in one part of the report and then moves on to another part of the report without saving first, the changes made may be lost.

2. Create a draft report

- Choose “My quarterly reports” in the left-hand side menu.
- Click on the ”create” button for the specific quarter.

The screenshot shows the 'My Quarterly Reports' section of the CBAM reporting interface. At the top, there is a header with the European Commission logo, 'CBAM Carbon Border Adjustment Mechanism', and user information including 'EORI/SE5000000001 CbamDeclarant' and a language selector 'EN'. A navigation menu on the left includes icons for home, reports, dashboard, profile, and notifications. The main content area displays a table with the following columns: Quarter, Year, Last edited, State, Report, Invalidated Reports, and Actions. The table contains 8 rows of data, with the 'Create' button in the 'Actions' column for the Q4 2023 row highlighted in yellow. Below the table, there is a pagination control showing 'Items per page 10' and 'Showing 1-8 of 8'.

Quarter	Year	Last edited	State	Report	Invalidated Reports	Actions
Q1	2024			Not Added yet		
Q4	2023			Not Added yet	>	Create Upload
Q3	2023			Not Added yet		Create Upload
Q2	2023			Not Added yet		Request delayed submission
Q1	2023			Not Added yet		Request delayed submission
Q4	2022			Not Added yet		Request delayed submission
Q3	2022			Not Added yet		Request delayed submission
Q2	2022			Not Added yet		Request delayed submission

3. Header info - if you are importer for all goods

NOTE! The following applies only if you are the importer for all goods. For indirect customs agents, see section 4.

3.1. The tab “reporting declarant”

- **Name:** Enter the legal name of the importer. If the importer is a company, enter the name of the company.
- **Role:** Enter “importer for all goods”.

Cancel Preview Valid

ID	Issue date	State	Goods imported	Total emissions
-	-	SE	0	0 t CO2

Header info

Reporting declarant Importer Representative Competent authority Signatures

Declarant details

Name * Identification number Role *

CBAM-bolaget AB SE5000000001 Importer for all Goods

Address

Member State of establishment Sub-division City *

SE - Sweden Street additional line Stockholm

Street Street additional line Number

Postcode P.O. Box

3.2 The tab “importer”

- Select “Declarant acts as importer”.

Issue date	State	Goods imported	Total emissions
-	SE	0	0 t CO2

Header info

Reporting declarant **Importer** Representative Competent authority Signatures

Info If importer is defined here it will be applied for every good item. If the report includes multiple importers, they need to be defined separately for each good.

Declarant acts as importer

3.3 The tab “representative”

- Do not check the box. This tab is only relevant for indirect custom representatives.

3.4 The tab “signatures”

- Mandatory to fill in before submitting the report. Enter date, site, who is signing the report and confirm the content of the report.
- “Position of person signing”: Enter your role in relation to the reporting declarant.

4. Header info – if you are reporting as indirect customs representative

NOTE! This section only applies if you are an indirect customs representative. If you are an importer, see section 3 Header info.

4.1. The tab “reporting declarant”

- **Name:** Enter the legal name of the declarant. If the declarant is a company, enter the name of the company.
- **Role:** Enter “representative for all goods”.
- If you are both an importer and an indirect custom representative for another importer, choose the role “importer for some goods/representative for some good”. You will then need to specify your role for every CBAM good.

4.2. The tab “importer”

- Leave empty, both if you are an indirect custom representative and if you are an indirect custom representative and an importer.

4.3. The tab “representative”

- If you only are in indirect custom representative, select “Declarant acts as representative”
- If you are both an importer and indirect custom representative for another importer, **do not** select “Declarant acts as representative”.

4.4. The tab “signatures”

- Mandatory to fill in before submitting the report. Enter date, site, who is signing the report and confirm the content of the report.
- “Position of person signing”: Specify your role in relation to the reporting declarant (the physical/legal person you entered under “Reporting declarant”).

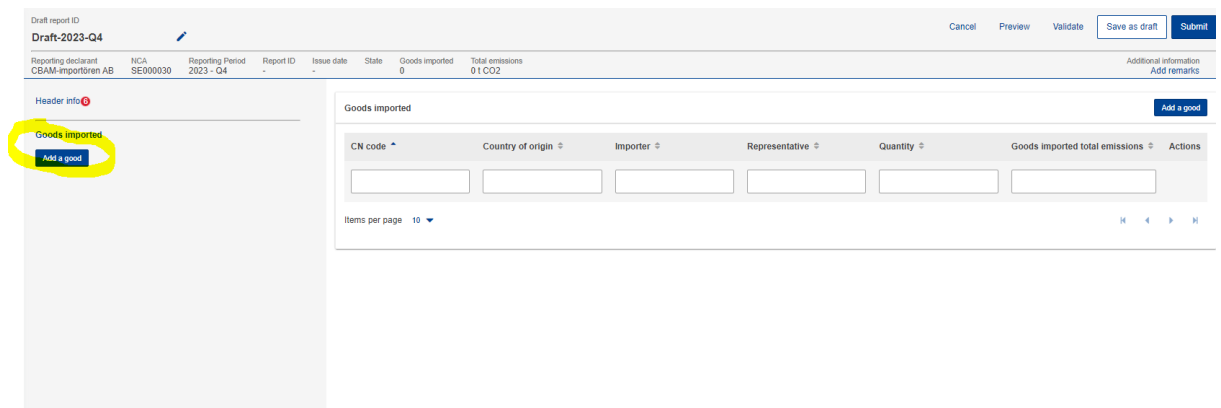
5. Goods imported

Under “Goods imported” you need to add all CBAM goods that you have imported during the quarter.

Please note that one entry must be reported per CN code and country of origin. If you have imported the same type of product from different countries of origin, there will be several rows.

5.1. Add a good

- Click on “Goods imported” in the left hand side menu and choose “add good”.



5.2. The tab “Goods imported”

- Fill in at least the required mandatory information.
- The box “procedure” in the grey area “Requested procedure”: The code that you need to enter is the first two digits of the four digit procedure code that is used in the regular custom declaration.
- If different customs procedures have been applicable to the import, you must indicate the amount of import under each procedure. Click on "Add new" under the heading "Imported quantity per customs procedure" to add more rows.

The screenshot displays the 'Goods imported' tab in a reporting system. At the top, there are navigation links for 'Back' and 'Validate'. The main header shows 'Goods imported 73181290'. Below this, there are tabs for 'Representative', 'Goods imported', and 'Supplementary', with 'Goods imported' being the active tab. The form is divided into several sections:

- Commodity:** HS sub-heading code (731812 - Other wood screws), CN code (90 - Other), and Description of goods (Other).
- Country of origin:** Country code (US - United States).
- Imported quantity per customs procedure:** A section with an 'Add new' button.
- 1. Requested procedure: 40 | Area of import:** This section contains:
 - Area of import:** A dropdown menu.
 - Procedure:** Requested procedure (40 - Simultaneous release for free circulation ...), Previous procedure (dropdown), and Net mass (50).
 - Goods measure (per procedure):** Includes an 'Add new' button, an 'Inward processing' checkbox, and 'Type of measurement unit' (Tonnes).
 - Special references for goods:** A text field for 'Additional information'.
- Goods measure (imported):** Fields for 'Net mass' and 'Type of measurement unit'.
- Goods imported total emissions:** Fields for 'Goods total emissions', 'Goods emissions per unit of product', 'Goods direct emissions', and 'Goods indirect emissions', each with a 't CO2/unit' label.
- Type of measurement unit for emissions:** A dropdown menu set to 'Tonnes'.

5.3. The tab "Representative"

NOTE! The tab is not always shown, this depends on what information you have given in the Header info tab.

- If you are importer: Leave empty.
- If you are an indirect representative: Leave empty, provided that you have filled in the Header info tab according to section 4.3.
- If you are both an indirect representative and importer: check the box if you are acting as an indirect representative for this good.

5.4. The tab "Importer"

NOTE! The tab is not always shown, this depends on what information you have given in the Header info tab.

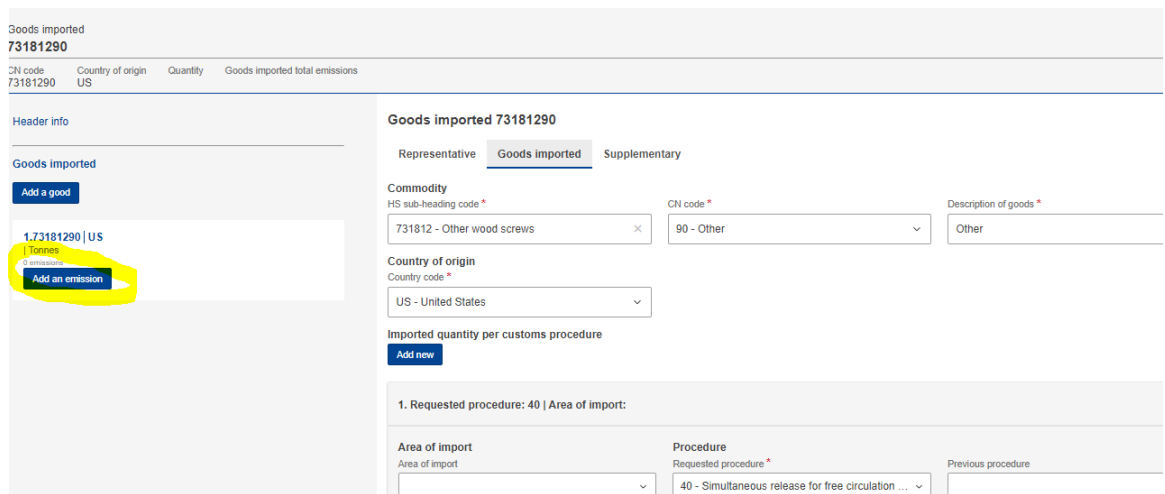
- If you are importer: Leave empty, provided that you have filled in the Header info tab according to section 3.3.
- If you are an indirect representative: Leave empty.
- If you are both an indirect representative and importer: check the box if you are acting as the importer for this good.

6. Emissions

Under the section "Emissions", you must add one item per country of production, for each CBAM goods item you have added according to section 4.

6.1. Add an emission

- Click on the button “Add an emissions” in the left hand side menu.
- If this button is unavailable you must first click on the CN-codethat you added according to section 4.

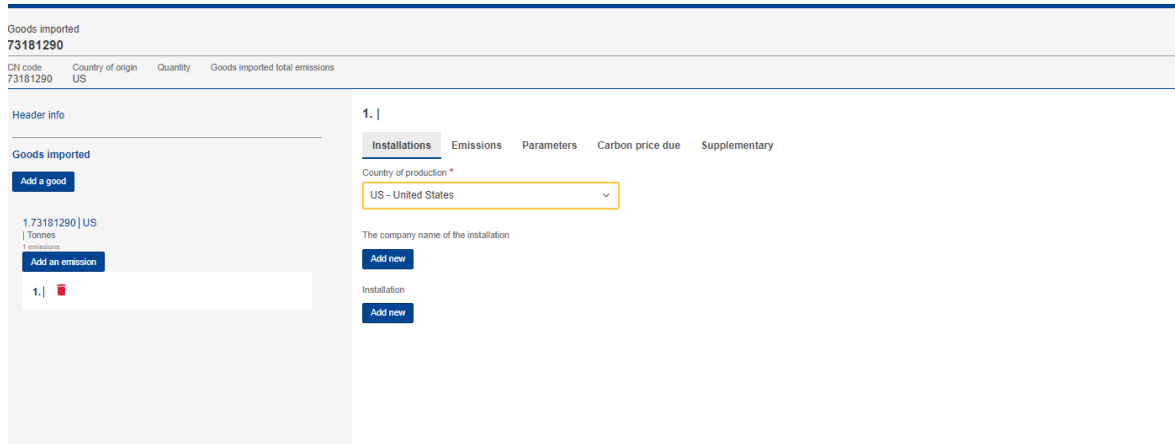


The screenshot shows the 'Goods imported' section of a web application. On the left, there is a sidebar with a button labeled 'Add an emission' highlighted in yellow. The main content area is titled 'Goods imported 73181290' and contains several form fields:

- Commodity:** HS sub-heading code * (731812 - Other wood screws), CN code * (90 - Other), and Description of goods * (Other).
- Country of origin:** Country code * (US - United States).
- Imported quantity per customs procedure:** Add new button.
- 1. Requested procedure: 40 | Area of import:**
 - Area of import:** Area of import dropdown.
 - Procedure:** Requested procedure * (40 - Simultaneous release for free circulation ...).
 - Previous procedure:** Previous procedure dropdown.

6.2. The tab “Installations”

- Assign the country of production of the item.
- If you have information about the factory where the product is produced you can enter it, however it is not mandatory to do so when using default values.
- If you add a company name and installation, two tabs called “operator ID” (company name) and “installation ID” (installation) appear. In these tabs you can enter a name of your choice. If you have already added Operators and Installation at the starting page of the register, you can use the search function here to find them.



6.3. The tab “Emissions”

Note! In case you don’t see the default values, you can find them at the [Commission webpage](#) (the document “Default values transitional period”).

Header “Goods measure (produced)”

- Enter the amount of imported good from the specific country of origin.

Header ”Direct embedded emissions

- “Types of determination”: Select “Other methods including default values”
- “Type of applicable reporting methodology”: Select “Commission rules”.
- ”Specific direct embedded emissions”: enter the value shown right below the header “direct embedded emissions”.

Header “Indirect embedded emissions”

- “Type of determination”: Select ”Other methods including default values”.
- “Source of electricity”: Select “Received from grid”.
- “Specific indirect embedded emissions”: enter the value shown right below the header “indirect embedded emissions”.

6.4. The tab “Supplementary”

- “Additional information”: This field is mandatory, however it is possible to just type “not applicable”, for example.

7. Validate and submit the report

When you have added all of your CBAM-goods and emission data according to the previous section, it is time to validate and send in the report.

- Click on "Validate" at the top right of the menu to ensure that the report does not contain any errors.
- If you do not receive any error messages, you can submit the report. Click on "Submit" at the top right of the menu. Remember to sign the report first (see section 3.1.2).