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CBAM 2026/2027

NEW OBLIGATIONS FOR IMPORTERS



CBAM: What should importers pay attention to in 2026 and 2027?

Key questions and answers

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CBAM

WHAT SHOULD IMPORTERS PAY ATTENTION TO IN 2026 AND 2027?



Dear Sir or Madam,

The Carbon Border Adjustment Mechanism (CBAM) is an EU mechanism that imposes obligations on importers of certain goods from outside the EU in connection with the CO_2 emissions generated during their production.

In practice, it may require importers to obtain the appropriate authorisation, determine the emissions associated with imported goods and purchase CBAM certificates.

Businesses importing goods covered by CBAM from outside the European Union should continuously monitor both the types of goods imported and their total weight.

Particular attention should be paid to the annual 50-tonne threshold. Exceeding it entails additional obligations and the need to obtain the appropriate status in order to continue importing goods covered by CBAM.

This guide outlines the key obligations for importers in 2026 and 2027, the relevant deadlines, and the practical steps businesses should take to prepare for the new requirements.

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WHICH GOODS ARE COVERED BY CBAM?

The scope of CBAM extends beyond the sectors named in the mechanism. It may affect not only importers of raw materials but also businesses importing certain finished or processed steel and aluminium products.

CBAM covers, among others things:

- iron and steel products, such as pipes, structural components, tanks and tankers;
- iron or steel fasteners, such as bolts, screws, nuts and washers;
- railway and tramway infrastructure components, including rails and sleepers;
- aluminium products, including bars, rods, profiles, wire, sheets and strips;
- aluminium structures and parts, including door and window components and frames;
- aluminium tanks and containers, including drums, cans and other receptacles;
- cement and cement clinker;
- mineral and chemical fertilisers, particularly nitrogen fertilisers;
- ammonia and nitric acid;
- hydrogen;
- electricity.

This list is illustrative. Whether a product falls within the scope of CBAM depends primarily on its Combined Nomenclature (CN) code. Importers should therefore verify the CN codes used for their goods rather than relying solely on commercial product names.

50-TONNE THRESHOLD

The 50-tonne threshold applies to the combined net weight of CBAM goods imported by a single importer during a calendar year. It is not calculated separately for each CN code, product, supplier or shipment.

If the net weight of imported goods does not exceed 50 tonnes in a given year, the importer is generally exempt from CBAM obligations.

However, if the threshold is exceeded, CBAM obligations apply to the embedded emissions of all covered goods imported during that year, not just goods imported after the threshold was exceeded.

The 50-tonne threshold does not apply to imports of electricity or hydrogen.

From a business perspective, imports should be monitored throughout the year, particularly where the total weight is approaching the statutory 50-tonne threshold.

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WHEN IS AUTHORISED CBAM DECLARANT STATUS REQUIRED?

An importer expecting to exceed the 50-tonne threshold in a given year should apply for authorised CBAM declarant status sufficiently early. The Regulation expressly requires an application where the importer expects to exceed the single mass-based threshold.

This is important for supply continuity. As a general rule, goods covered by CBAM may only be imported into the EU customs territory by an authorised CBAM declarant, subject to the statutory de minimis exemption.

In practice, an importer that has exceeded the 50-tonne threshold without the required status may have to suspend further imports of CBAM goods until authorisation is obtained.

The application should therefore be submitted before a shipment causes the threshold to be exceeded.

In Poland, applications for authorised CBAM declarant status must be submitted through the CBAM Registry, which is accessible via the PUESC portal.

FIRST ANNUAL CBAM SETTLEMENT – 2027

2027 will be the first year in which businesses account for their imports under the CBAM system.

By 30 September 2027, authorised CBAM declarants will be required, for the first time, to surrender the required number of CBAM certificates in respect of goods imported in 2026.

Where embedded emissions are determined using actual emissions data, they must be verified by a duly accredited verifier.

FINANCIAL OBLIGATIONS UNDER CBAM

Sales of CBAM certificates will begin on 1 February 2027. Importers (authorised CBAM declarants) will purchase them through a common central platform. One CBAM certificate represents one tonne of CO_2 equivalent in embedded emissions. Its price is linked to EU ETS allowance prices. Higher emissions from the production of imported goods mean more certificates will be needed.

By 30 September 2027, the appropriate number of CBAM certificates for goods imported in 2026 must be surrendered for the first time.

From 2027, authorised CBAM declarants must also monitor their certificate holdings during the year. At the end of each quarter, the number of certificates held must correspond to at least 50% of the embedded emissions from goods imported since the beginning of that calendar year, calculated under the rules set out in the Regulation.

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We will help you prepare for the new obligations.

WHAT SHOULD BE DONE?

Businesses importing goods from outside the EU should assess whether, and to what extent, CBAM obligations apply to them.

In particular, they should:

- Verify the CN codes of imported goods and identify which are covered by CBAM.
- Monitor the total weight of imports and assess the risk of exceeding 50 tonnes per year.
- Obtain authorised CBAM declarant status where required.
- Establish a process for collecting emissions data from overseas producers.
- Prepare for CBAM reporting and financial obligations in 2027.

HOW CAN WE HELP?

KBZ Law & Tax provides comprehensive legal support in relation to CBAM compliance, including:

- Reviewing CBAM obligations and assessing regulatory risks.
- Drafting internal procedures, policies and documentation.
- Assisting with applications for authorised CBAM declarant status.
- Representing clients in proceedings before the competent authorities.
- Providing ongoing advice on compliance with CBAM obligations.



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We encourage you to assess which CBAM obligations apply to your business and how to prepare for them. Please contact us to discuss your questions and how we can assist.

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