



2025/2619

22.12.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2619

of 16 December 2025

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the information communicated by customs authorities

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism ⁽¹⁾, and in particular Article 25(6) thereof,

Whereas:

- (1) Regulation (EU) 2023/956 lays down obligations for customs authorities to communicate to the Commission specific information on goods declared for importation.
- (2) The information acquired by the customs authorities is to be stored in the CBAM registry established in accordance with Article 14(1) of Regulation (EU) 2023/956 and used for the purpose of cross-checking the information provided by the authorised CBAM declarants, the importers and the indirect customs representatives in accordance with Article 25 of that Regulation, which includes information related to the compliance of the scope of information in accordance with Article 2 of that Regulation and the related customs procedures in accordance with Article 25(2) of that Regulation, as it is the case of inward processing procedure as referred to in Article 256 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽²⁾.
- (3) In order to ensure the effective implementation of Regulation (EU) 2023/956, it is necessary to set out the information to be communicated by the customs authorities to the Commission, which is to be included by the authorised CBAM declarants, the importers and the indirect customs representatives, when lodging the customs declaration for the verification of CBAM-relevant information for the imports of goods listed in Annex I to that Regulation. Such information should include the indication of the CBAM account number or other CBAM-relevant information contained in customs declarations, re-export declarations, the bill of discharge, the receipt declaration or any other relevant document submitted to the customs authorities.
- (4) To ensure data accuracy and timely verification of authorised CBAM declarants, procedures should be established for the means of communication and cross-checking of information between authorised CBAM declarants, customs authorities, competent authorities, and the Commission, using existing customs systems and the CBAM registry. Where the existing customs systems do not provide for automated communication, alternative means of communication should be used. This Regulation should take into account already established procedures by customs authorities, and therefore customs authorities should be allowed to share information in the format available to them, and insofar as such information is available and can be accessed by the customs authorities. Where information is not available the customs authorities should inform the Commission without any delay.
- (5) For the purpose of ensuring detailed information on importation of goods listed in Annex I to Regulation (EU) 2023/956, the customs authorities should communicate to the Commission the data in the CBAM relevant customs declarations by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013.

⁽¹⁾ OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

⁽²⁾ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

- (6) The customs information and data required should take into account all the relevant customs procedure codes related to CBAM lodged in the customs declaration, including information on inward processing in accordance with Article 2(1) of Regulation (EU) 2023/956 and outward processing in accordance with Article 6(4) of that Regulation.
- (7) For control purposes and for the purpose of carrying out the tasks referred to in Regulation (EU) 2023/956, the competent authorities or the Commission should be able to request the customs authorities to validate the information made available by the authorised CBAM declarants, the importers, the indirect customs representatives or by the customs authorities.
- (8) The competent authorities or the Commission may request from the customs authorities any other relevant document or data submitted to the customs authorities for the purpose of a specific compliance investigation.
- (9) This Regulation should limit the periodicity of the request for information, where such a request is based on a risk-assessment or where justified by the Commission.
- (10) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, and notably the right to protection of personal data. For this purpose, Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽³⁾, as well as, where relevant, Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽⁴⁾ shall apply.
- (11) The provisions in this Regulation relate to customs information concerning imported goods from 1 January 2026. This Regulation should therefore apply from that date.
- (12) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 20 November 2025.
- (13) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) 'bill of discharge' means the document referred to in Article 175 of Commission Delegated Regulation (EU) 2015/2446 ⁽⁵⁾;
- (2) 'CBAM account number' means the number assigned to the authorised CBAM declarant in accordance with Article 16(1) of Regulation (EU) 2023/956;
- (3) 'customs declaration' means the act referred to in Article 5, point (12), of Regulation (EU) No 952/2013;

⁽³⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

⁽⁴⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁵⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

- (4) 'receipt declaration' means the document referred to in Article 4(1) of Commission Implementing Regulation (EU) 2025/2210 ⁽⁶⁾;
- (5) 'alternative means of communication' means any means of communication other than the systems interoperable with the CBAM registry referred to in Article 5(1) of Commission Implementing Regulation (EU) 2024/3210 ⁽⁷⁾.

Article 2

Information to be communicated by the Customs Authorities

The customs authorities shall communicate to the CBAM registry, periodically, and at least once a week in accordance with Article 55(2) of Commission Implementing Regulation (EU) 2015/2447 ⁽⁸⁾, the following information on the goods listed in Annex I to Regulation (EU) 2023/956 declared for importation:

- (a) the EORI number;
- (b) where there is no EORI number, the form of identification declared in accordance with Article 6(2) of Delegated Regulation (EU) 2015/2446 of the importer;
- (c) the CBAM account number of the importer or of the indirect customs representative, unless the importer or indirect customs representative:
 - (1) has invoked the exemption under Article 2a of Regulation (EU) 2023/956 to justify not declaring a CBAM account number; or
 - (2) has indicated that an application for the authorisation referred to in Article 17(7a) of Regulation (EU) 2023/956 is pending as justification for not declaring a CBAM account number;
- (d) the eight-digit CN code of the goods declared as listed in Annex I to Regulation (EU) 2023/956;
- (e) the quantity of the goods;
- (f) the country of origin;
- (g) the date of the customs declaration;
- (h) the customs procedure for which the goods have been declared.

Article 3

Means of communication

1. For the purpose of this Regulation the customs authorities shall communicate the data elements listed in Article 2 by means of the surveillance mechanism established pursuant to Article 56(5) of Regulation (EU) No 952/2013 to the CBAM registry.

⁽⁶⁾ Commission Implementing Regulation (EU) 2025/2210 of 31 October 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards goods and processed products brought to the continental shelf or the exclusive economic zone of Member States (OJ L, 2025/2210, 3.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2210/oj).

⁽⁷⁾ Commission Implementing Regulation (EU) 2024/3210 of 18 December 2024 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry (OJ L, 2024/3210, 30.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3210/oj).

⁽⁸⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

2. Where the Commission has access to the information and data elements referred to in this Regulation, in accordance with Article 103 of Commission Implementing Regulation (EU) 2025/512 ^(*), the information and data elements referred to in Article 2 of this Regulation shall be considered as communicated and validated to the Commission for the purpose of this Regulation.

3. Where the transmission of the information referred to in Article 2 of this Regulation is not automated, or where the information is not available via the surveillance mechanism, the customs authorities shall, upon request by the competent authorities or the Commission, transmit the information by alternative means of communication.

4. The competent authorities or the Commission may request the customs authorities to validate the information transmitted to the CBAM registry in accordance with this Regulation. The request shall state the reasons on which it is based and include the relevant and necessary information.

Article 4

Timeframe for the communication of information upon request

1. For the purpose of this Regulation, the customs authorities shall communicate the information requested by the Commission or the competent authorities by the end of the month following such request to the CBAM registry or by alternative means of communication.

The customs authorities may request for an extension of the time limit set in the previous subparagraph, where the request includes a complex set of information. That extension shall not exceed three months from the date of the request of extension by the customs authorities.

2. By way of derogation from paragraph 1, the customs authorities shall communicate the information, where available, within 30 working days from the date of the request, where the information is requested for the purpose of the monitoring of the single mass-based threshold as referred to in Article 2a of Regulation (EU) 2023/956.

Article 5

Scope of information and means of communication for inward processing

1. For goods listed in Annex I to Regulation (EU) 2023/956 placed under inward processing and subsequently released for free circulation, either as the same goods or as processed products obtained from such goods, and for processed products referred to in Article 2(2) of that Regulation, the customs authorities shall communicate, where that information is available and can be accessed by the customs authorities, to the Commission upon request the following documents or data from:

- (a) the customs declarations as referred to in Article 2 covering the goods placed or previously placed under inward processing, insofar as those goods or processed products obtained therefrom are subsequently released for free circulation;
- (b) the customs declarations for release for free circulation;
- (c) the bill of discharge in accordance with Annex 71-06 to Delegated Regulation (EU) 2015/2446 by alternative means of communication provided that the simplification laid down in Article 170(1) of Delegated Regulation (EU) 2015/2446 is applicable to the goods concerned.

^(*) Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L, 2025/512, 20.3.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/512/oj).

2. Where the authorised CBAM declarant in the CBAM declaration referred to in Article 6 of Regulation (EU) 2023/956 includes information of the bill of discharge, the competent authority or the Commission may request the customs authorities to validate the submitted bill of discharge in the following cases:

- (a) where there is a reasonable basis to consider that the information may be incorrect; or
- (b) on the basis of a risk-assessment.

3. The request by the Commission as referred to in paragraph 1, shall be based on a risk-assessment, state the reasons on which it is based, and shall include relevant and necessary information or whether there are indications that justify such a request. These reasons shall be communicated to the customs authorities. The request shall be quarterly based.

Article 6

Scope of information and means of communication for EORI

1. Where the authorised CBAM declarant, the importer or the indirect customs representative indicate their EORI number in the customs declaration, or in the bill of discharge or in any relevant document in accordance with Regulation (EU) 2023/956, when declaring goods listed in Annex I to that Regulation for importation, the customs authorities shall communicate the information referred to in Annex 12-01 to Delegated Regulation (EU) 2015/2446 to the CBAM registry.

2. By way of derogation from paragraph 1 of this Article, where a request is submitted in accordance with Article 5(1), point (c), Article 5(2), or Article 7, the customs authorities shall communicate the requested information to the CBAM registry.

3. Where the importer is not a holder of an EORI number, the customs authorities shall communicate the identification number other than EORI number as well as name, address and, where available, contact information of the importer to the Commission via the CBAM registry, when the importer imports goods listed in Annex I to Regulation (EU) 2023/956 into the customs territory of the Union.

4. Where the Commission has access to the information and data elements referred to in paragraph 1 of this Article via the EORI system as referred to in Article 30 of Implementing Regulation (EU) 2025/512, that information and data elements shall be considered as communicated to the Commission, including, but not limited to the purposes referred to in Article 18 and Article 21(3) of Implementing Regulation (EU) 2024/3210.

Article 7

Scope of information and means of communication for goods or processed products brought to the continental shelf and to the exclusive economic zone of a Member State

1. For goods referred to in Article 2(2) of Regulation (EU) 2023/956, where the receipt declaration is lodged in accordance with Article 4 of Implementing Regulation (EU) 2025/2210, the customs authorities shall communicate the information referred to in Annex I or Annex II to that Regulation, upon request of the competent authorities or of the Commission, by alternative means of communication, where:

- (a) there is a reasonable basis to consider that the information may be incorrect;
- (b) the Commission considers an authorised CBAM declarant has failed to comply with the obligation to submit the receipt declaration in accordance with Article 10(1) of Implementing Regulation (EU) 2025/2210; or
- (c) on the basis of a risk-assessment.

2. For processed products referred to in Article 2(2) of Regulation (EU) 2023/956, where the re-export declaration is lodged in accordance with Article 5 of Implementing Regulation (EU) 2025/2210, the customs authorities shall communicate to the Commission, upon request, the re-export declaration by alternative means of communication.

*Article 8***Request for additional information**

Without prejudice to Articles 2 and 3, and limited to cases where the data available via the surveillance mechanism is insufficient, the customs authorities shall, upon a clearly defined and duly justified request by the competent authorities or the Commission, in the of a case CBAM compliance investigation communicate other relevant customs documents submitted to them related to the goods declared for importation.

*Article 9***Personal data protection**

1. The personal data referred to in this Regulation and registered in the CBAM registry shall be processed for the purposes set out in Chapter III of Implementing Regulation (EU) 2024/3210.
2. No special categories of data, as referred to in Article 9 of Regulation (EU) 2016/679 and Article 10 of Regulation (EU) 2018/1725, shall be processed for the purpose of the information exchange between customs authorities, the competent authorities and the Commission.

*Article 10***Entry into force**

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2026.

It will be revised in 2027 at the latest.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 December 2025.

For the Commission
The President
Ursula VON DER LEYEN