

The first CBAM reporting is due by 31 January!

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Importers have to submit their first CBAM (Carbon Border Adjustment Mechanism) report until 31 January 2024.

Each importer of CBAM goods* into the EU should submit a quarterly report containing information on the imported goods.

The CBAM report must include, inter alia:

- ✓ the total quantity of each type of good determined for each installation producing the good in the country of origin and expressed in the appropriate units;
- ✓ the actual total level of embedded emissions calculated in accordance with the method set out in the CBAM regulations.

In the following material ([LINK](#)), we provide key information on the new CBAM mechanism.

We offer advice on CBAM obligations, including identification of goods subject to CBAM, support in the preparation of quarterly reports and communication with suppliers and customs authorities.

If you need any support in meeting your obligations related to the new carbon tax, please do not hesitate to contact our experts:

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or your advisor from MDDP.

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#More about MDDP: [link](#)



*The goods covered by the CBAM regulations are set out in Annex 1 to the Regulation. These are:

- ✓ cement (selected products from CN Chapter 25);
- ✓ electricity (CN 2716 00 00);
- ✓ fertilisers (among others, codes belonging to CN headings 2808, 2814, 2834, 3102, 3105 with the exception of CN 3105 60 00);
- ✓ goods of the iron and steel industry, e.g. iron and steel pipes (selected products in CN Chapters 72 and 73);
- ✓ aluminium (selected products from CN Chapter 76).