

# CBAM Guidance Report

For attendees at Irish steel Webinar

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## Important Note

The information in this report is provided as **general guidance only**. The way CBAM applies in practice will always depend on the **specific details of procurement contracts, supply chain arrangements, and incoterms**. Responsibility for reporting and paying CBAM charges lies with the **importer of record**, and that role is determined by how each transaction is structured.

For example, under “ex-works” terms the buyer may become responsible for CBAM, while under “delivered duty paid” terms the supplier may hold that responsibility. Additional factors such as the origin of the steel, the route of transport (including transit through the UK), and the availability of emissions data can all alter how CBAM obligations apply.

This overview should not be considered legal, financial, or customs advice. Each organisation should **review its contracts carefully**, confirm incoterms with suppliers and logistics partners, and obtain specialist professional advice where required.

If you would like **specific support in understanding how CBAM impacts your steel procurement and supply chain**, please contact me. I can provide tailored advice to ensure your business meets its obligations while managing costs and risks effectively.

In short: **the general rules are clear, but your company’s exact obligations depend on your contracts.**

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## Key Questions Raised and Answers

**1. If we don’t import directly, but buy steel from Irish or UK stockholders, does CBAM apply?**

- From Irish stockholders: no, they are the importer and responsible.
- From UK stockholders: yes, if you are the importer into Ireland/EU, depending on incoterms.

**2. If supplier terms are ex-works, does CBAM apply to us?**

- Yes. You take responsibility for importation and CBAM obligations.

**3. If I buy from a UK stockholder but the steel is of EU origin, do I need to report?**

- No, if origin is proven as EU. But you must have documentation to confirm this.

### ⚠ 3a. What about sourcing steel in Northern Ireland?

- Goods placed on the market in Northern Ireland may, under the Windsor Framework, be treated as if they are within the EU single market for customs purposes. However, you must be cautious: **this only applies if the steel is genuinely of EU origin or qualifies under specific customs rules**. If the steel is of UK (GB) or non-EU origin and merely transiting through NI, CBAM obligations still apply when imported into Ireland.

### 4. UK suppliers are not forthcoming with emissions data — what then?

- During the transitional phase, you may use default values, but must show attempts to obtain actual emissions data.

### 5. Does CBAM apply across all EU countries? Is there a similar charge in the UK?

- Yes, CBAM applies to all EU countries. The UK does not yet have CBAM but has consulted on introducing one.

### 6. Do we need to buy a full year's certificates in January?

- No. Certificates can be bought throughout the year and surrendered annually.
- (proposed change expected to Certs not available to buy until Feb 2027)

### 7. Are there thresholds or different bands depending on company size/output?

- No. CBAM is applied per tonne of imported steel. The only exemption is very small import volumes (<150 EUR annually).
- (proposed change expected to under 50 ton per annum)

### 8. Does CBAM apply to steel coils, fixings, or fabricated steel?

- Steel coils and raw/final rolled products are covered.
- Many fixings and fully fabricated products are **not** currently covered unless specifically listed in Annex I of the CBAM regulation.

### 9. When will proposed CBAM changes be confirmed?

- EU updates are ongoing; watch for European Commission announcements.
- (By end of 2025)

### 10. Will stockholders bear the cost and pass it on? What about landbridge/Northern Ireland?

- Yes, stockholders will pass on CBAM costs.
- Goods transiting through the UK (landbridge) are subject to CBAM if of non-EU origin.
- Goods genuinely placed on the NI market may benefit from EU alignment, but origin must be **carefully checked**.

**11. Is CBAM applied automatically, or must we calculate it?**

- Importers (or their agents) must declare emissions and purchase certificates. It is not automatic.

**12. What is the difference between registering on the CBAM portal and being an Authorised CBAM Declarant?**

- Portal registration gives access; Authorised Declarant status is required to legally import CBAM goods.

**13. If I buy from a UK stockholder, am I the importer?**

- Yes, if you are responsible for customs entry into Ireland/EU.

**14. If the UK develops its own CBAM, how will that work with EU CBAM?**

- They would be separate systems. For EU imports, EU CBAM still applies. Double reporting may occur unless a bilateral agreement is reached.

**15. Does CBAM include fully fabricated steel imported from the UK?**

- Not unless the fabricated product is listed in Annex I of the regulation.

**16. If my supplier outside the EU handles delivery and import paperwork, am I responsible?**

- No, if the supplier is importer of record. Yes, if you are importer of record.

**17. What is the “Authorised CBAM Declarant” application?**

- It is the formal EU approval to import CBAM goods and discharge obligations.

**18. We are reporting quarterly — will this move to annual?**

- Yes. Quarterly reporting applies during 2023–2025. From 2026 onwards, reports will be annual with certificates surrendered. ( subject to change)

**19. Clarify if major suppliers (e.g., TATA) act as stockholder or importer.**

- If they act as importer, they are responsible. If not, you may be responsible.