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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

(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 2(2), second subparagraph, thereof,

Whereas:

(1) Regulation (EU) 2023/956 applies to goods listed in Annex I thereto originating in a third country, where those goods, or processed products from those goods resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ([2]), are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union.

(2) If goods and processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 are brought to an artificial island, a fixed or floating structure or any other structure in the continental shelf, or in the exclusive economic zone of a Member State of the Union, from the customs territory of the Union, Articles 270, 271 and 274 of Regulation (EU) No 952/2013 require that a re-export declaration, a re-export notification or an exit summary declaration be used to declare such goods or products before their departure from the customs territory of the Union.

(3) In order to determine the holder of the obligations under Regulation (EU) 2023/956, it is necessary to determine who, in the Union, should be considered importer for the purposes of Regulation (EU) 2023/956, when goods concerned are brought to the continental shelf or the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union.

(4) In order to simplify the controls to be carried out by the customs authorities under this Regulation, where goods listed in Annex I to Regulation (EU) 2023/956 originating in a third country, including goods resulting from an inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013, without being processed, or from transit or storage procedures referred to in Article 210 of that Regulation, are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union, the recipient of the goods in the continental shelf or exclusive economic zone, who is the holder of licences permitting commercial operations in that continental shelf and exclusive economic zone, should be considered an importer.

([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).

(5) In order to ensure that due information is timely available to the customs authorities, the goods listed in Annex I to Regulation (EU) 2023/956 should be declared by means of a receipt declaration lodged by the recipient within 30 days of the receipt of the goods concerned on an artificial island, a fixed or floating structure, or any other structure in the continental shelf or in the exclusive economic zone. As the Member State to which the continental shelf or exclusive economic zone belongs is best placed to carry out controls, the receipt declaration should be lodged at the competent customs authority of that Member State.

(6) As the recipient of processed products on the continental shelf or the exclusive economic zone may not have the necessary information on the Carbon Border Adjustment Mechanism (CBAM) relevant goods used in processed products, where processed products from goods listed in Annex I to Regulation (EU) 2023/956 resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013 are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union, the person lodging the re-export declaration covering the processed products resulting from that inward processing procedure or the person on whose behalf that re-export declaration is lodged should be considered an importer.

(7) In order to ensure that due information is available to the customs authorities, where the holder of the inward processing procedure is the same person as the one lodging the re-export declaration, the bill of discharge relating to the goods concerned should contain the CBAM account number of the person lodging the re-export declaration or of the indirect customs representative who has agreed to act as authorized CBAM declarant, the origin of the goods and an indication of the exclusive economic zone or continental shelf of the Member State to which they are to be brought.

(8) As the recipient of the goods is equivalent to importer, where goods listed in Annex I to Regulation (EU) 2023/956 originating in a third country are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union, the receipt of those goods should be considered importation.

(9) As the re-exporter of the goods is equivalent to importer, where processed products from goods listed in Annex I to Regulation (EU) 2023/956 resulting from the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013 are brought to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union, the re-export should be considered importation.

(10) To ensure that the information necessary to determine whether CBAM should apply, and whether the importer is an authorised CBAM declarant, is available to the customs authorities of the Member State to which the exclusive economic zone or continental shelf belongs, the receipt of goods referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 should be declared by the recipient by means of a receipt declaration.

(11) For control purposes, where goods are brought to the exclusive economic zone or continental shelf of a Member State, the re-export declaration, re-export notification or exit summary declaration should contain the indication of the continental shelf or the exclusive economic zone of the Member State to which those goods are to be brought and of the country of origin. Where processed products are concerned, the re-export declaration should also contain the CBAM account number of the person lodging the re-export declaration or of the indirect customs representative who has agreed to act as authorized CBAM declarant.

(12) As the provisions on customs controls set out in Regulation (EU) No 952/2013 do not apply outside the customs territory of the Union, it is necessary to establish specific rules as regards customs controls.

(13) For control purposes, it is necessary to lay down rules on the keeping of documents and information, as well as charges and costs, for customs services referred to in Regulation (EU) No 952/2013.

(14) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER I

DEFINITIONS

Article 1

Definitions

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

(1) ‘holder of the inward processing authorisation’ means the holder of the authorisation for the last inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013 applied to the goods before re-export to the continental shelf or exclusive economic zone of a Member State, from which the processed products resulted;

(2) ‘bill of discharge’ means the bill of discharge provided for in Article 175 of Commission Delegated Regulation (EU) 2015/2446 [3];

(3) ‘recipient’ means the person who is the holder of a licence or an authorisation to carry out business activities in the continental shelf, or in the exclusive economic zone of a Member State, and receives, or has arranged for, the receipt of the goods referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 in that continental shelf or in that exclusive economic zone;

(4) ‘receipt’ means the physical arrival of the goods referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 to the recipient in the continental shelf or in the exclusive economic zone of a Member State.

CHAPTER II

RULES APPLICABLE TO GOODS

Article 2

Recipient

The recipient shall be considered an importer for the purposes of Regulation (EU) 2023/956.

Article 3

Receipt of goods

The receipt shall be considered importation for the purposes of Regulation (EU) 2023/956.

Article 4

Lodging of a receipt declaration

1. The recipient shall declare the receipt by means of a receipt declaration (‘receipt declaration’).

2. The receipt declaration shall be lodged without delay, and at the latest within 30 days of receipt, using electronic data-processing techniques at the customs authority of the Member State to which the continental shelf or exclusive economic zone belongs.

(3) 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).

3. The receipt declaration shall contain the data elements as set out in Annex I and shall be accompanied by supporting documents.

4. The customs authority may allow the receipt declaration to be lodged by means other than electronic data-processing techniques. In such case, the recipient shall lodge the receipt declaration in one of the following forms:

(a) in paper form, using the form set out in Annex II in an original and one copy, together with the documents supporting the data elements provided in the form;

(b) by email, using the same format as the form set out in Annex II together with the documents supporting the data elements provided in the form.

5. On receiving a receipt declaration, the customs authority shall verify the validity of the CBAM account number referred to in Article 16 of Regulation (EU) 2023/956, register the receipt declaration and acknowledge receipt.

6. Where the format referred to in paragraph 4, point (a), is used, the customs authority shall keep the original receipt declaration and return the copy of the receipt declaration to the recipient, once the requirements set out in paragraph 5 have been fulfilled.

7. Where the format referred to in paragraph 4, point (b), is used, the customs authority shall send a return message, once the requirements set out in paragraph 5 have been fulfilled. The customs authority may decide to accept only one of the two formats referred to in paragraph 4. In such case, it shall ensure that the decision is publicly available.

CHAPTER III

RULES APPLICABLE TO PROCESSED PRODUCTS

Article 5

Person lodging the re-export declaration for the processed products

The person lodging the re-export declaration for processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 or, where the re-export declaration is lodged by an indirect customs representative in accordance with Article 18 of Regulation (EU) No 952/2013, the person on whose behalf such a declaration is lodged, shall be considered an importer for the purposes of Regulation (EU) 2023/956.

Article 6

The re-export of processed products

The re-export of processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 to an artificial island, a fixed or floating structure, or any other structure on the continental shelf or in the exclusive economic zone of a Member State that is adjacent to the customs territory of the Union, shall be considered importation for the purposes of Regulation (EU) 2023/956.

Article 7

Data in the bill of discharge

Where the holder of the inward processing authorisation, from which the processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 resulted, is the same person as the person lodging the re-export declaration or as the person on whose behalf that re-export declaration is lodged, referred to in Article 5 of this Regulation, that person shall indicate, the following information in the bill of discharge:

(a) the CBAM account number referred to in Article 16 of Regulation (EU) 2023/956;

(b) the continental shelf or the exclusive economic zone of the Member State to which those processed products are to be brought;

(c) the country of origin of the goods.

CHAPTER IV

RULES APPLICABLE AS REGARDS GOODS AND PROCESSED PRODUCTS

Article 8

Data in the re-export declaration, re-export notification or exit summary declaration

Where goods or processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956 are brought from the customs territory of the Union, the re-export declaration, re-export notification or exit summary declaration shall contain the indication of the continental shelf or the exclusive economic zone of the Member State to which those goods or processed products are to be brought, and of the country of origin by using the relevant additional reference codes as referred to in data element 12 02 000 000 in Annex B, Title II, to Commission Implementing Regulation (EU) 2015/2447 [4]. Where processed products are concerned, the re-export declaration shall also contain, in data element 12 04 000 000 in Annex B, Title II of that Commission Implementing Regulation, the CBAM account number of the person lodging the re-export declaration or of the indirect customs representative who has agreed to act as authorized CBAM declarant.

Article 9

Controls by customs authorities

1. The customs authorities may examine the goods and processed products referred to in Article 2(2), first subparagraph, of Regulation (EU) 2023/956, and take samples. They may also verify the accuracy and completeness of the information given in the receipt declaration, re-export declaration, re-export notification, exit summary declaration and bill of discharge, and verify the existence, authenticity, accuracy and validity of any supporting document.

2. The customs authorities may examine the accounts of the importer referred to in Articles 2 and 5 of this Regulation, as well as other records relating to the commercial operations in respect of those goods and processed products or to prior, or subsequent, commercial operations involving those goods and processed products.

3. The controls and examinations referred to in paragraphs 1 and 2 may be carried out at the premises of the holder of the goods or of any representative of the holder, or of any other person directly or indirectly involved in the operations referred to in those paragraphs in a business capacity, or of any other person in possession of the documents and data referred to in those paragraphs for business purposes.

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[4] 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).

Article 10

CBAM Declaration

1. The CBAM declaration referred to in Article 6 of Regulation (EU) 2023/956 for goods referred to in Article 2(2), first subparagraph, of that Regulation shall be accompanied by a copy of the receipt declaration.

2. The CBAM declaration referred to in Article 6 of Regulation (EU) 2023/956 for processed products referred to in Article 2(2), first subparagraph, of that Regulation shall be accompanied by a copy of the bill of discharge, where the person lodging the bill of discharge is the same as the person lodging the re-export declaration or as the person on whose behalf that re-export declaration is lodged.

Article 11

Keeping of documents and other information, and charges and costs for customs services

1. Article 51 of Regulation (EU) No 952/2013 shall apply mutatis mutandis with respect to the keeping of documents and other information.

2. Article 52 of Regulation (EU) No 952/2013 shall apply mutatis mutandis with respect to charges and costs.

Article 12

Entry into force

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

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

Done at Brussels, 31 October 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

FORMATS AND CODES OF THE COMMON DATA REQUIREMENTS FOR ELECTRONIC RECEIPT DECLARATION FOR CBAM GOODS BROUGHT TO THE EXCLUSIVE ECONOMIC ZONE (EEZ) OR THE CONTINENTAL SHELF (CS)

TITLE I

General Provisions

The provisions included in these notes are applicable to all Titles of this Annex.

The data requirements laid down in this Annex apply to electronic receipt declaration for CBAM goods brought to the EEZ or the CS made by using an electronic data processing technique.

The formats, codes and, if applicable, the structure of the data requirements included in this Annex, are applicable in relation to the data requirements for electronic receipt declaration for CBAM goods brought to the EEZ or the CS.

Title II includes the formats, cardinalities and, where applicable, reference to code-lists for electronic receipt declaration for CBAM goods brought to the EEZ or the CS of the data elements.

When the information in an electronic receipt declaration for CBAM goods brought to the EEZ or the CS takes the form of codes, the code-list provided for in Title III of this Annex shall be applied.

The term ‘type/length’ in the explanation of an attribute indicates the requirements for the data type and the data length. The codes for the data types are as follows:

a	alphabetic;
n	numeric;
an	alphanumeric;
binary	Binary format files are not common text files. The typical examples include [(not exhaustively)] pdf, jpg, png. The allowed file types in information exchange are specified in the relevant technical specifications of the respective information systems.

The number following the code indicates the admissible data length. The optional two dots before the length indicator mean that the data has no fixed length, but it can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the attribute can hold decimals, the digit before the comma indicates the total length of the attribute, the digit after the comma indicates the maximum number of digits after the decimal point.

Examples of field lengths and formats:

a1	1 alphabetic character, fixed length;
n2	2 numeric characters, fixed length;
an3	3 alphanumeric characters, fixed length;
a..4	up to 4 alphabetic characters;
n..5	up to 5 numeric characters;
an..6	up to 6 alphanumeric characters;
n..7,2	up to 7 numeric characters including maximum 2 decimals, a delimiter being allowed to float.

The following abbreviations and acronyms shall apply:

Abbreviation/acronym	Meaning
D.E.	Data element
Card.	Cardinality
CL	Code-list in Title III.
Ref.No.	Reference Number

The cardinality refers to the maximum possible number of recurrences of a given data element within the application or decision concerned.

The following references to code-lists are used:

	Short name	Source	Definition
1.	GEONOM Code	Commission Implementing Regulation (EU) 2020/1470 [1]	The Union's alphabetic codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the requirements of Implementing Regulation (EU) 2020/1470. In the context of transit operations or applications and decisions concerning other than Union Member State partner countries of mutual recognition agreements, the ISO 3166 – alpha2 country code shall be used and the code 'XI' shall be used for Northern Ireland.
2.	Harmonised System code	Council Regulation (EEC) No 2658/87 [2]	As defined in Regulation (EEC) No 2658/87, Article 3(1), point (a). The available codes are published in Annex I to Regulation (EEC) No 2658/87.
3.	CN code	Regulation (EEC) No 2658/87	As defined in Regulation (EEC) No 2658/87, Article 3, (1) point (b). The available codes are published in Annex I to Regulation (EEC) No 2658/87.
4.	TARIC code	Regulation (EEC) No 2658/87	As defined in Regulation (EEC) No 2658/87, Article 3(2). The codes can be consulted via the TARIC publications on the website of DG TAXUD.
5.	TARIC additional code	Regulation (EEC) No 2658/87	As defined in Regulation (EEC) No 2658/87, Article 3(3). The codes can be consulted via the TARIC publications on the website of DG TAXUD (for Union codes) and via EU Member States customs administrations on their respective websites (for national codes)

(1) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2, ELI: http://data.europa.eu/eli/reg_impl/2020/1470/oj).

(2) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

TITLE II

Formats, cardinalities and reference to applicable code-lists of the common data requirements for the electronic receipt declaration for CBAM goods brought to the EEZ or the CS

Section 1 – Introduction

This Title contains the data element table with formats, cardinalities and, where applicable, reference to code-lists. None of the data elements listed in the table in Section 2, are affected by the fact that certain data is provided only where circumstances warrant it.

Section 3 contains the data requirements notes, providing explanations on the data elements.

Section 2 – Data element table

D.E.Ref.No.	Date element / Class name	Data sub-element / Sub-class name	Data sub-element / Attribute name	Format	Card.	CL	Notes
CBRD 01 00 000 000	*Recipient identification*						
CBRD 01 01 000 000	**Recipient**						
CBRD 01 01 000 016			Name	an..70	1x	N	
CBRD 01 01 010 000		**Address**			1x	N	
CBRD 01 01 010 019			Street and number	an..70	1x	N	
CBRD 01 01 010 021			Postcode	an..17	1x	N	
CBRD 01 01 010 022			City	an..35	1x	N	
CBRD 01 01 010 020			Country	a2	1x	N	Title I. paragraph (8) 1.
CBRD 01 01 020 000		**Identification**					
CBRD 01 01 020 229			EORI	an..17	1x	N	
CBRD 01 01 020 123			TIN	an..35	1x	N	
CBRD 01 01 030 000		**CBAM account number**					
CBRD 01 01 030 052			Account number	an..35			
CBRD 02 00 000 000	*Location receipt goods concerned*						
CBRD 02 01 000 000	**Location receipt goods concerned**						

D.E.Ref.No.	Date element / Class name	Data sub-element / Sub-class name	Data sub-element / Attribute name	Format	Card.	CL	Notes
CBRD 02 01 010 000		**GNSS Coordinates**					
CBRD 02 01 010 049			Latitude	an..17	1x	N	
CBRD 02 01 010 050			Longitude	an..17	1x	N	
CBRD 02 01 020 000		**Structure**					
CBRD 02 01 020 016			Name	an..70	1x	N	
CBRD 02 01 020 267			ID	binary	1x	N	
CBRD 03 00 000 000	*Goods concerned declared*						
CBRD 03 01 000 000	**Goods information**						
CBRD 03 01 010 000		**Commodity code**			1x	N	
CBRD 03 01 010 056			Harmonised System sub-heading code	an..6	1x	N	
CBRD 03 01 010 057			Combined Nomenclature code	an2	1x	N	
CBRD 03 01 010 058			TARIC code	an2	1x	N	
CBRD 03 01 020 000		**Country of origin**			1x	N	
CBRD 03 01 020 273			Country of origin code (non-preferential)	a2	1x	N	Title I. paragraph (8) 1.
CBRD 03 01 030 000		**Mass**					
CBRD 03 01 030 410			Gross mass	n..16,6	1x	N	
CBRD 03 01 030 408			Net mass	n..16,6	1x	N	
CBRD 03 01 040 000		**Quantity in supplementary unit**					
CBRD 03 01 040 249			Measurement unit	an..4	1x	N	
CBRD 03 01 040 006			Quantity	n..16,6	1x	N	

D.E.Ref.No.	Date element / Class name	Data sub-element / Sub-class name	Data sub-element / Attribute name	Format	Card.	CL	Notes
CBRD 03 01 050 000		**Description of goods concerned**					
CBRD 03 01 050 254			Text	an..512	1x	N	
CBRD 04 00 000 000	*Competent Member State*						
CBRD 04 01 000 000	**Competent Member State**						
CBRD 04 01 010 020			Country	a2	1x	N	
CBRD 05 00 000 000	*Date of receipt, MRN*						
CBRD 05 01 000 000	**Date of receipt, MRN**						
CBRD 05 01 000 000		**Date of receipt of the good concerned**					
CBRD 05 01 010 207			Date	n8	1x	N	The format is set as 'yyyymmdd' where 'yyyy'marks the year, 'mm' marks the month, 'dd' marks the day.
CBRD 05 01 020 000		**Movement Reference Number**					
CBRD 05 01 020 001			MRN	an..35	1x	N	
CBRD 06 00 000 000	*Supporting documents and additional information*						
CBRD 06 01 000 000	**Supporting documents and additional information**						
CBRD 06 01 000 279			Certificates				
CBRD 06 01 010 000		**Authorisations**			1x	N	
CBRD 06 01 010 404			CBAM Authorisation		1x	N	
CBRD 06 01 010 052			Other authorisations		9x	N	

D.E.Ref.No.	Date element / Class name	Data sub-element / Sub-class name	Data sub-element / Attribute name	Format	Card.	CL	Notes
CBRD 06 01 020 000		**Additional references**					
CBRD 06 01 020 222			Additional references		9x	N	
CBRD 06 01 020 451			Invoice		9x	N	
CBRD 07 00 000 000	*Receipt declaration authentication*						
CBRD 07 01 000 000	**Receipt declaration authentication**						
CBRD 07 01 000 207			Date	n8	1x	N	The format is set as 'yyyymmdd' where 'yyyy'marks the year, 'mm' marks the month, 'dd' marks the day.
CBRD 07 01 000 016			Name of recipient	an..35	1x	N	
CBRD 07 01 000 411			Signature of recipient	binary	1x	N	
CBRD 11 00 000 000	*Customs activity related information*						
CBRD 11 01 000 000	**Remarks of the Competent authorities of the Member State**						
CBRD 11 01 000 207			Date of receipt of the Receipt declaration	n8	1x	N	The format is set as 'yyyymmdd' where 'yyyy' marks the year, 'mm' marks the month, 'dd' marks the day.
CBRD 11 01 000 001			Number of the Receipt declaration	an..35	1x	N	
CBRD 11 01 000 009			Other remarks	an..512	1x	N	

D.E.Ref.No.	Date element / Class name	Data sub-element / Sub-class name	Data sub-element / Attribute name	Format	Card.	CL	Notes
CBRD 11 01 000 207			Date	n8	1x	N	The format is set as 'yyyymmdd' where 'yyyy' marks the year, 'mm' marks the month, 'dd' marks the day.
CBRD 11 01 000 016			Name	an..70	1x	N	
CBRD 11 01 000 411			Signature	binary	1x	N	
CBRD 11 01 000 452			Stamp	binary	1x	N	

Section 3 – Data requirements notes

CBRD 01 01 … Recipient

Indicate here all the relevant information of the recipient of the goods concerned, including the EORI number and – if available – any Trader Identification Number (TIN) issued by the third country, together with the name and address particulars. Also indicate here – if applicable – the CBAM account number of the recipient.

CBRD 02 01 … Location receipt goods concerned

Indicate here, if available, all the relevant information concerning the relevant coordinates from Global Navigation Satellite Systems (GNSS) and the name and ID of the structure where goods are available.

CBRD 03 01 … Goods information

Indicate here all the relevant information of the goods concerned.

CBRD 04 01 … Competent Member State

Indicate here the country code of the competent Member State in accordance with Article 4 of this Implementing Regulation.

CBRD 05 01 … Date of receipt, MRN

Indicate here the date of receipt of the goods concerned, and – if available – the Movement Reference Number related to the goods concerned.

CBRD 06 01 … Additional, supporting documents and information

Indicate here all the available supporting documents and information, including – if available – certificates, CBAM Authorisation or other authorisations, additional references. In case of sale of the goods concerned, the invoice shall be attached.

CBRD 07 01 … Receipt declaration authentication

Indicate here the date of signature, the signature and the name of the recipient of the Receipt declaration.

CBRD 11 01 … Remarks of the competent authorities of the Member State

The data elements in CBRD 11 01… are for the exclusive use of the competent authorities of the Member State. In this class the information on the date of receipt, the reference number of the receipt declaration shall be used, together with other remarks, the date, name, signature and stamp of the competent authority of the Member State.

TITLE III

Codes in relation with the electronic receipt declaration for CBAM goods brought to the EEZ or the CS

Section 1. – Introduction

This Title contains the available codes in the form of code-lists to be used on the electronic receipt declaration for CBAM goods brought to the EEZ or the CS.

Section 2. – Codes in code-lists

No coded information required.

ANNEX II

DATA REQUIREMENTS FOR NON-ELECTRONIC RECEIPT DECLARATION FOR CBAM GOODS BROUGHT TO THE EXCLUSIVE ECONOMIC ZONE (EEZ) OR THE CONTINENTAL SHELF (CS)

<table>
<tr><td colspan="6">EUROPEAN UNION

Receipt declaration

(Article 4 of 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)</td></tr>
<tr><td rowspan="5">Original

For the competent customs authorities</td><td colspan="5">1. Recipient identification No (name, address, contact information, EORI and Trader Identification Number (TIN) where applicable, of the recipient)

2. Location receipt goods concerned (coordinates and name or ID of structure in the continental shelf or Exclusive Economic Zone)</td></tr>
<tr><td colspan="5">3. CBAM account number</td></tr>
<tr><td colspan="5">4. Goods concerned declared</td></tr>
<tr><td>Commodity code – CN code (and TARIC code where applicable)</td><td>Country of origin code (non-preferential)</td><td>Gross and net mass</td><td>Quantity expressed in supplementary unit (where applicable)</td><td>Description of good concerned</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="6">5. Competent Member State (Member State to which the continental shelf or exclusive economic zone belongs)</td></tr>
<tr><td colspan="6">6. Date of receipt of the goods concerned and, where applicable, MRN</td></tr>
<tr><td colspan="6">7. Documents produced, certificates and authorisations, copy of the CBAM authorisation, additional references (invoice shall be attached in the case of sale of the good concerned)</td></tr>
<tr><td colspan="2">8. Date</td><td colspan="2">Name of recipient</td><td colspan="2">Signature of recipient</td></tr>
</table>

FOR CUSTOMS USE ONLY

Remarks of the competent authorities of the Member State			
Date of receipt of the Receipt declaration and registration number			
Other remarks			
Date	Name	Signature	Stamp/address

Note:

The text [to be added to the top of] [on] the copy of the receipt declaration shall be:

‘**Copy**

For the recipient’