

Taxation and Customs Union

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Technical issues related to the CBAM Transitional Registry and Import Control System 2 (ICS2)

The Commission is aware of technical issues which have led to some businesses being unable to submit data and reports related to the EU Carbon Border Adjustment Mechanism (CBAM) and the Import Control System 2 (ICS2).

This is due to an incident involving a technical component affecting several EU customs systems, including ICS2, and the functioning of the CBAM Registry. To offer a pro-active approach to help businesses who have experienced problems, the Commission has put in place solutions for reporting declarants. To facilitate reporting declarants who may have experienced difficulties in reporting and have not yet submitted their quarterly CBAM report, a new functionality will be made available as of 1 February on the Transitional Registry, allowing them to “request delayed submission”, giving an additional 30 days to submit their CBAM report.

In accordance with the guidance provided to National Competent Authorities (NCAs), no penalties will be imposed on reporting declarants who have experienced difficulties in submitting their first CBAM report. Delayed submission of a CBAM report due to system errors would, by definition, be deemed justified as long as the submission occurs promptly once the technical errors are overcome. In any event, penalties will not be imposed by NCAs before a correction procedure has been opened, allowing reporting declarants to provide justifications and correct any potential inaccuracies in their CBAM report.

Reporting declarants who do not encounter any major technical issue are still encouraged to submit their CBAM report by the end of the reporting period. In line with Implementing Regulation 2023/1773 governing the transitional period, they may subsequently modify and correct their first three CBAM reports until 31 July 2024.

While the system has been working well in previous days with data and many reports being submitted successfully, technical teams are working around the clock to rectify remaining issues.

Details

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