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Regulation (EU) 2025/486 laying down rules for the Carbon Border Adjustment Mechanism (CBAM) as regards the conditions and procedures related to the status of authorized CBAM declarant

The CBAM implementation plan, established by EU Regulation 956/2023, provides that, to import goods subject to carbon tax into the European Union market as of 1 January 2026, importers must hold the status of authorized CBAM declarant for the purpose of carrying out customs formalities.

I. Regulation (EU) 2025/486 laying down detailed rules for the application of Regulation (EU) 2023/956 as regards the conditions and procedures related to the status of authorised CBAM declarant

Impacted persons

Starting with January 1, 2026, importers who will carry out import operations with CBAM goods must have the status of authorized CBAM declarant to be able to carry out customs formalities.

Status of authorised CBAM declarant

On 18 March, the European Commission published Regulation (EU) 2025/486 laying down rules as regards the conditions and procedures related to the status of authorised CBAM declarant.

To obtain the status, interested operators will have to submit an IT application through the CBAM register. Please note that although the regulation enters into force on March 28, 2025, the related CBAM register cannot yet be accessed.

One of the criteria that applicants must meet is **to not have serious infringement or repeated infringements of customs legislation, taxation rules, market abuse rules or CBAM Regulation**. To ascertain that this criterion is met, documents such as the criminal record certificate of the operator concerned and of the persons involved in its management must be submitted.

Another criterion provided by the CBAM Regulation is **to demonstrate financial and operational capacity to fulfil its obligations under CBAM Regulation.** Among the documents that the applicant could submit for this purpose are the profit and loss account, financial statements and cash flows statement. At the same time, the applicant should have a clear organizational structure and have control procedures in place for the acquisition and surrender of CBAM certificates.

Timeline for issuance of the authorization

According to the regulation, the competent authority (the Ministry of Finance, in the case of Romania) has a period of 120 calendar days from the date of receipt to assess the application.

At the same time, the regulation provides that for applications submitted before June 15, 2025, the evaluation deadline is 180 calendar days from the date of receipt.

Provision of a guarantee

Applicants who have not been established in the EU during the last two financial years prior to the year in which they submit their application are obliged, according to the Regulation, to lodge, monitor and register a guarantee, which will be calculated by the competent authority to cover the value of the CBAM certificates that the declarant would have to purchase and hand over to the authorities on account of the imports made.

Other relevant aspects

Considering the authorization deadlines, importer interested in obtaining the status of authorised CBAM declarant should begin their preparations and take the necessary steps as soon as possible. This will ensure that they meet the related obligations and avoid any risk of import operations being blocked starting January 2026.

For further questions regarding the aspects mentioned in this alert, please contact us.

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