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Circular
No. 41/2025

Bolzano, 8 November 2025

Subject: CBAM 2026 – obligations for large-scale importers from 2026

Importers of iron and steel, aluminium, cement, fertilisers as well as electricity and hydrogen from outside the EU will be subject to special controls from 1 January 2026: in future they will not only have to report emissions, but also acquire CO2 certificates. The most recent amendments introduced by the CBAM Omnibus Regulation (EU 2023/956, as amended pursuant to the Official Gazette of 17 Oct. 2025) bring new thresholds, deadlines and simplifications – but still entail risks in the event of non-compliance. The new simplifications do, however, relieve an estimated 90% of businesses, while at the same time increasing the requirements for the remaining entities subject to CBAM.

Who is affected – and who is not?

The range of businesses ultimately affected is limited: from 1 January 2026 a new quantity threshold applies: anyone importing less than 50 tonnes of CBAM goods per year is exempt from the CBAM obligations. This so-called „de minimis“ rule replaces the previous value limit of 150 euro per consignment. The threshold does not apply to electricity and hydrogen, and it refers to the cumulative annual quantity per importer. A single instance of exceeding the

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threshold may trigger the obligation to be registered as an authorised CBAM declarant – including reporting obligations and the surrender of certificates.
<u>In plain terms: anyone importing less than 50 tonnes of the goods concerned per year is exempt from registration as a CBAM customs declarant and also from the mandatory purchase of certificates.</u>

Own authorisation required:
Anyone exceeding the 50-tonne threshold in a year must file an application for their own authorisation by 31 December 2025 at the latest. Alternatively, an application may still be filed by 31 March 2026 – in that case, however, imports may provisionally resume only after the application has been filed.

Later reporting obligations:
The annual declaration of imported emissions must in future be submitted by 30 September of the following year (previously 31 May). The first report will therefore fall due in September 2027. But that is not all: to cover the emissions, CP2 certificates must be acquired from 1 February 2027 – retroactively for the imports of the year 2026.

Recommendation:
Anyone falling within the new reporting obligation would be well advised to apply for authorisation without delay. The majority of businesses will be exempt as a result of the above-mentioned quantity threshold, but must nevertheless be aware of the obligation, since in future it will be necessary to declare, upon each customs clearance of the goods referred to above, that the threshold is not reached and that one is therefore exempt from CBAM authorisation.

Yours sincerely
Josef Vieider