

CBAM & Customs Data

How Emma E-Doc
can help you master
CBAM compliance





CBAM – Carbon Border Adjustment Mechanism

An EU climate policy with direct trade implications

CBAM is the EU's instrument for ensuring that imported goods are subject to the same carbon costs as domestic production

It is part of the European Green Deal and aims to prevent carbon leakage, where industries shift production to countries with looser climate policies

Implementation timeline:

- 2023–2025: Reporting phase (no financial obligations)
- From 2026: Importers must purchase certificates to cover embedded emissions
- 2034: Free allowances under EU ETS to be fully phased out

CBAM applies to imports from outside the EU/EFTA where carbon costs are not already included in production



Which products are covered?

CBAM currently applies to the following goods:

- Iron and steel (raw and partially processed)
- Aluminium
- Cement
- Fertilisers
- Hydrogen
- Electricity

Products are in scope if they are either fully produced outside the EU or if their last substantial processing step occurred in a third country

The EU plans to extend CBAM's scope over time, including potentially to downstream products and other sectors

The Omnibus proposal (February 2025) introduces CBAM simplifications, including a 50-tonne annual exemption for small importers and streamlined rules for larger ones. It is currently under review by EU institutions before adoption

Customs data

Essential for CBAM reporting

CBAM reporting depends on specific elements of customs data:

- HS/tariff codes determine if a product is in scope
- Country of origin identifies whether CBAM applies
- Declared quantity and value support calculation of embedded emissions and certificate needs

Tariff classification and country of origin are critical to determining CBAM applicability



Challenges in managing customs data for CBAM

Common issues in data quality and availability

Many importers face difficulties due to:

- Misclassification of HS/ tariff codes (leading to under- or over-reporting)
- Inconsistent origin data, especially when using multiple brokers
- Fragmented data sources across systems, making it hard to extract or verify key details
- Limited visibility into which transactions are affected by CBAM

As the regulation evolves, importers will need structured and accessible customs data to maintain compliance



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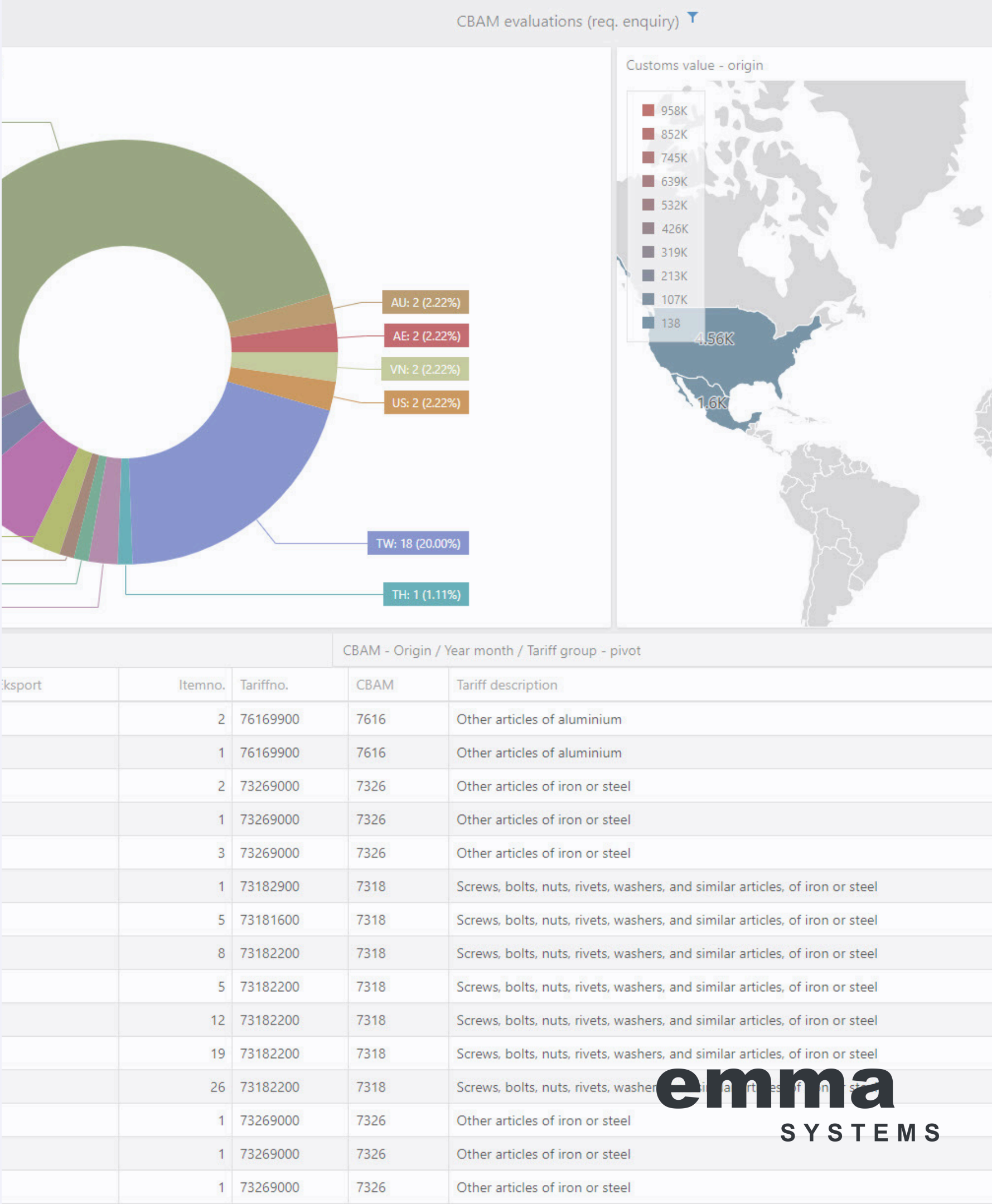
How Emma E-Doc can support CBAM reporting

- Consolidating import data from multiple customs brokers
- Enabling customs data analysis and identification of CBAM-relevant goods
- Supporting verification and correction of customs data
- Creating an audit trail for regulatory inspections or internal controls

Emma E-Doc Green Deal, our latest feature, includes dashboards for CBAM & EUDR

- HS / tariff codes, country codes, vendors, weight and other CBAM /EUDR related data

While not a CBAM reporting tool itself, Emma E-Doc provides the data foundation required for accurate CBAM declarations!



Get in touch to learn more

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