

Sayı: 70430465-TİM.OAİB.GSK.YESİL.2025/93-3811 **Ankara, 10/04/2025**
Konu: Yetkilendirilmiş SKDM Beyan Sahiplerinin Statüsüne İlişkin Uygulama
Yönetmeliğinin Yayımlanması

Sayın Üyemiz,

Malumları olduğu üzere, Avrupa Birliği'nin Sınırdaki Karbon Düzenleme Mekanizması (SKDM) çerçevesinde ithalatçıların ve gümrük temsilcilerinin 1 Ocak 2026 tarihinden itibaren SKDM kapsamı malları ithal edebilmek için yetkilendirilmiş beyan sahibi statüsü için başvuruda bulunmaları gerekmektedir.

Ticaret Bakanlığı'ndan Avrupa Komisyonu (Komisyon) Vergilendirme ve Gümrük Birliği (DG TAXUD) tarafından gerçekleştirilmiş açıklamaya atıfla alınan bir yazıda, ekte yer alan yetkilendirilmiş SKDM beyan sahiplerinin statüsüne ilişkin uygulama tüzüğü'nün 17 Mart 2025 tarihinde Avrupa Komisyonu tarafından kabul edildiği ve Komisyon'un web sayfasında yayımlandığı belirtilmektedir. Bahse konu yazıda devamla, Komisyon'un 31 Mart 2025 itibarıyla SKDM Kayıt Merkezi uhdesinde Yetkilendirme Yönetim Modülü'nü (Authorisation Management Module) başlatacağı ve bu modülün ithalatçıları ile gümrük temsilcileri tarafından başvuru süreci, yetkili makamlar tarafından ise yetkilendirmelerin yönetimi için kullanılacağı ifade edilmektedir.

İlgili yazıda ayrıca, Komisyon'un yetkili makamların, SKDM mallarının ithalatında söz konusu eşiği aşmayı öngören ithalatçıları en kısa sürede yetkilendirme başvurusunda bulunmaları konusunda bilgilendirmeleri konusunda teşvik ettiği, eşiği aşmayı öngörmeyen ithalatçıların ise başvurularını sunmak için 2025 sonbahar başına kadar beklemlerinin önerildiği belirtilmektedir.

Bilgilerini rica ederim.

Musa DEMİR
Genel Sekreter

Ek: Uygulama Tüzüğü (16 sayfa)





**COMMISSION IMPLEMENTING REGULATION (EU) 2025/486
of 17 March 2025**

laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the conditions and procedures related to the status of authorised CBAM declarant

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 5(8) and Article 17(10) thereof,

Whereas:

- (1) Regulation (EU) 2023/956 lays down the rules for the submission of the application to become an authorised CBAM declarant (the 'application') and sets out the criteria and procedures for granting such authorisation.
- (2) Importers are to submit the application in order to be able to import goods listed in Annex I to Regulation (EU) 2023/956 into the customs territory of the Union. Importers of electricity, to which Article 5(4) of that Regulation applies, are to be regarded as authorised CBAM declarants without the need to submit an application.
- (3) The Commission is to adopt implementing rules for the submission of applications and for the authorisation procedure, duly considering the need to minimize administrative burden, through automation of procedures and self-declaration of information to the extent possible.
- (4) In order to obtain the authorisation an applicant should, prior to the first importation of goods, submit the application to the Member State of establishment by means of a standard format provided in the CBAM registry.
- (5) In order to ensure that the competent authority decides on the basis of a complete and updated set of information, the applicant should be allowed, before the competent authority makes a decision, to request an adjustment of the information provided in the application, accompanied by a justification for such request. That right should be without prejudice to the right of the applicant to obtain from the data controller, at any time, a rectification of his or her incorrect personal data, in accordance with Article 16 of Regulation (EU) 2016/679 of the European Parliament and of the Council ⁽²⁾.
- (6) In order to ensure, on the one hand, that the competent authority can appropriately examine the application and conduct the consultation procedure, and, on the other hand, that the applicants receive a timely decision on their application, the competent authority to whom an application is addressed should make a decision on the application within a reasonable period. That period should not exceed 120 calendar days.
- (7) Where necessary, the competent authority should be allowed to request additional information from the applicant. In that case the competent authority should be able to extend the deadline for processing the application for a reasonable period.
- (8) In order to facilitate the implementation of the authorisation procedure during the first months of application of this Regulation, an extension of the period for the competent authorities to take a decision on the applications is necessary.

⁽¹⁾ OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>.

⁽²⁾ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>).

- (9) The deadline for processing the application may be extended when investigations are necessary to determine whether the applicant has been involved in serious or repeated infringements.
- (10) In order to allow for their authorisation, importers of electricity to which Article 5(4) of Regulation (EU) 2023/956 applies should inform the competent authority of the Member State of import that Article 5(4) of that Regulation is applicable to them and provide documents supporting that claim.
- (11) To ensure that only bona fide importers become authorised CBAM declarants, the competent authorities should make sure that the applicants have not been involved in serious or repeated infringements of legislation during a reasonable period before submitting an application, in economic criminal offences during the five years preceding the application, and that they have a good financial rating.
- (12) Pursuant to a risk assessment by the competent authority, compliance with the criteria in Article 17(2), point (a), of Regulation (EU) 2023/956 may be established on the basis of the declaration of honour as referred to in Article 5(5), point (e), of Regulation (EU) 2023/956. Where necessary, the competent authority may request a criminal record from the applicant to confirm the information submitted in the application.
- (13) Additionally, the rules on the consultation procedure should allow the competent authority to garner information from the Commission and other competent authorities concerning the fulfilment, by the applicant, of the criteria for authorisation. Data received during the transitional period shows that importers importing yearly goods weighing less than 1 tonne are engaging in limited cross border activities, therefore the deadline established for the consultation procedure should differentiate accordingly.
- (14) To ensure a proportionate application of the authorisation procedure, the competent authorities may, in their evaluation of the criteria for granting an authorisation, consider the specific characteristics of the applicant, and in particular micro, small and medium-sized enterprises that should not be subject to unnecessary administrative burden.
- (15) Where the applicant was not established as a legal person throughout the two financial years preceding the year when the application was submitted, the competent authority is to require the provision of a guarantee. The subscription of that guarantee should be registered in the CBAM registry within a period determined by this Regulation. The competent authority should monitor the guarantee to ensure its continued sufficiency, including by requiring an adjustment where necessary, and should release the guarantee when the conditions in Article 17(7) of Regulation (EU) 2023/956 are met.
- (16) To ensure that authorised CBAM declarants continue to meet the criteria for the authorisation, the competent authorities should be able, on their own initiative, after an authorisation has been granted, to re-assess the criteria for the authorisation, upon receiving information provided by another competent authority or the Commission, or upon receiving information provided by the authorised CBAM declarant.
- (17) The persons whose status of authorised CBAM declarant is revoked should comply with all their obligations for goods imported prior to the revocation. Where the status of authorised CBAM declarant is revoked, the assigned CBAM account shall be closed, where all the obligations are complied with in accordance with Article 16(4) of Regulation (EU) 2023/956. A CBAM account can be reopened only within the review period referred to in Article 19(2) of Regulation (EU) 2023/956. After that period, the CBAM account should be permanently closed.
- (18) The provisions on the application for the status of authorised CBAM declarant and those on granting such status are closely linked since they deal with the submission of the application and with the criteria and procedure for the authorisation. To ensure coherence, this Regulation should include provisions required by Article 5(8) and Article 17(10) of Regulation (EU) 2023/956 in a single Regulation.

- (19) This Regulation should apply from 28 March 2025 to allow for the smooth authorisation of CBAM declarants in parallel with the development of the IT system for the CBAM registry to make that registry fully operational by 1 January 2026.
- (20) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, and notably the right to protection of personal data. The processing of personal data should be carried out only for the purposes of measures related to granting or revoking the status of authorised CBAM declarant, as defined in this Regulation. Any processing of personal data should be carried out in accordance with Union law on the protection of personal data. In particular, appropriate safeguards should be put in place to protect the data subjects rights when it is necessary to process personal data under Article 10 of Regulation (EU) 2016/679. In addition to other technical and organisational measures to be implemented by Member States competent authorities, those safeguards should include specific measures to prevent unauthorised access to or disclosure of those data.
- (21) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽³⁾ and delivered an opinion on 27 November 2024.
- (22) In order to allow for its timely application, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (23) The measures provided for in this Regulation are in accordance with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER I

Application to become an authorised CBAM declarant

Article 1

Procedures for application

1. The procedures for the application to become an authorised CBAM declarant ('the application') shall be performed via the CBAM registry in electronic format.
2. When applying for authorisation, each applicant referred to in Article 5 of Regulation (EU) 2023/956 shall provide the information listed in that Article.
3. Where the applicant is a legal person established in a third country and is in one of the situations referred to in Article 5, point (31)(b), of Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽⁴⁾, the applicant shall provide its address in that third country, its address of establishment and the EORI number in the Member State where the application is submitted.
4. Each application shall automatically be assigned a unique application reference number in the CBAM registry.

⁽³⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁴⁾ 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>).

*Article 2***Adjustments to the submitted application**

1. The applicant shall inform the competent authority without delay of any changes to the information provided in the application and shall request an adjustment of that information before a decision on the application has been made. The applicant shall submit the request for an adjustment, together with any relevant information and supporting documents, to the competent authority.
2. A request for adjustment of the information set out in Article 5(5), points (a), (c), and (h), of Regulation (EU) 2023/956 shall not require justification and the information shall be automatically adjusted and registered.
3. The applicant shall provide justifications for a request to adjust the information set out in Article 5(5), points (d) to (g), of Regulation (EU) 2023/956 in the request for adjustment.
4. The competent authority may extend the deadline set out in Article 4(1) by 30 calendar days where it needs to reassess the application due to the applicant's request for adjustment of the information provided in the application.
5. Where the requested adjustments are substantial, the competent authority may discard the application and require the submission of a new application.

*Article 3***Withdrawal of application after the consultation procedure has been initiated**

Where the applicant withdraws the application after a consultation procedure has been initiated in accordance with Article 11(1), the competent authority shall discontinue the consultation procedure and shall notify the competent authorities in the other Member States and the Commission (the 'consulted parties') of the withdrawal.

*Article 4***Assessment of the application by the competent authority**

1. The competent authority shall assess the application within 120 calendar days from the date of receipt of the application.
2. For the purposes of evaluating whether the criteria set out in Article 17(2) of Regulation (EU) 2023/956 are met, the competent authority may take into account the following:
 - (a) expert conclusions;
 - (b) third-party conclusions;
 - (c) audits provided by the applicant.
3. The competent authority shall document the evaluation of compliance with the criteria set out in Article 17(2) of Regulation (EU) 2023/956 and its results.
4. Where the applicant is not established in the Member State of submission of the application, the competent authority shall refuse the application. The competent authority shall notify the applicant of the refusal and the reasons thereof without delay.
5. By way of derogation from paragraph 1, for applications to become an authorised CBAM declarant submitted before 15 June 2025, the competent authority shall assess the application within 180 calendar days.

*Article 5***Request for additional information by the competent authority**

1. The competent authority may request additional information from the applicant necessary for the evaluation of the conditions and compliance with the criteria set out in Article 17(2) of Regulation (EU) 2023/956.
2. The applicant shall provide the competent authority with the information requested in accordance with paragraph 1, including supporting documents where applicable, within the deadline set by the authority. That deadline shall not exceed 30 calendar days from the date of the request for additional information.
3. When the competent authority requests additional information, the deadline set out in Article 4(1) may be extended by up to 30 calendar days. The competent authority shall inform the applicant of such an extension and the reasons thereof.
4. The assessment of an application in the cases where additional information is requested in accordance with this Article shall not exceed 180 calendar days from the date of receipt of the application.

*Article 6***Intended negative decision and appeal**

1. When the competent authority intends to refuse granting the status of authorised CBAM declarant, the competent authority shall inform the applicant thereof and shall provide the applicant with the possibility to submit observations.
2. The competent authority shall state the following in the communication to the applicant:
 - (a) the intention of and the reasons for refusing to grant the status of authorised CBAM declarant;
 - (b) the period within which the applicant can submit its observations.
3. The period referred to in paragraph 2, point (b), shall run from the date on which the competent authority notified the applicant of the communication and shall not exceed 30 calendar days.
4. After the expiry of the period referred to in paragraph 2, point (b), the competent authority, taking into account the observations submitted by the applicant, may proceed with its final decision making.
5. Where the competent authority refuses to grant the status of authorised CBAM declarant, and the applicant has exercised the right of appeal, the competent authority shall register the existence of the appeal and its result in the CBAM registry.

*Article 7***Date of effect of a decision on the application**

1. A decision on the application shall take effect on the date on which the competent authority registers that decision in the CBAM registry, and the applicant is notified of that decision in the CBAM registry.
2. Where the registration of a guarantee is required in accordance with Article 17(5) of Regulation (EU) 2023/956, the decision referred to in paragraph 1 shall take effect on the day of the registration of the guarantee in accordance with Article 13 of this Regulation.

*Article 8***Identification of importers of electricity**

1. Each person to whom explicit capacity has been allocated for the import of electricity in accordance with Article 5(4) of Regulation (EU) 2023/956, and who nominates that capacity for import, shall provide, within one month after the customs declaration referred to in Article 5(4) of that Regulation, the competent authority of the Member State in which the customs declaration was lodged with the following:

- (a) that customs declaration covering the electricity imports;
- (b) the information referred to in Article 5(5), points (a), (b) and (c), of Regulation (EU) 2023/956;
- (c) an indication that capacity for the import of electricity has been allocated to that person and that such capacity was nominated for import in accordance with Article 5(4) of Regulation (EU) 2023/956;
- (d) documents supporting the indication referred to in point (c) of this paragraph.

*Article 9***Serious or repeated infringements**

1. The criteria laid down in Article 17(2), point (a), of Regulation (EU) 2023/956 shall be fulfilled where the applicant, the persons in charge of the applicant's CBAM matters, the persons in charge of the applicant and the persons exercising control over the management of the applicant meet the following conditions:

- (a) there is no decision, taken after administrative or judicial proceedings, concluding that those persons have been involved, during the three years preceding the application, in serious or repeated infringements of customs legislation, taxation rules, market abuse rules, of Regulation (EU) 2023/956, or the delegated and implementing acts adopted pursuant to that Regulation;
- (b) they have no record of serious criminal offences in relation to their economic activities during the five years preceding the application.

2. Where the applicant has been established for less than five years, the competent authority of the Member State of establishment shall assess the application on the basis of the records and information that are available to it.

3. The competent authority shall request the following information, where necessary, to establish that the applicant has not been involved in serious or repeated infringements referred to in Article 17(2), point (a), of Regulation (EU) 2023/956:

- (a) the criminal record or any other document that is accepted under national law as a criminal record of the natural person applying for authorisation;
- (b) the criminal record, or any other document that is accepted under national law as a criminal record, of the beneficial owner of the legal person acting as applicant and the managers of that legal person.

4. Where the competent authority requests the criminal record or any other document that is accepted under national law as a criminal record referred to in paragraph 3, the competent authority shall record the reasons for such request. The competent authority shall not retain the criminal record, or any other document accepted under national law as criminal record after the decision to grant the authorisation has been taken. When a decision to refuse the application was taken pursuant to Article 6(4), those records or documents should only be retained for the duration of the appeal pursuant to Article 6(5), where applicable. The competent authority shall ensure that access to criminal records is limited to persons who are responsible in that competent authority for carrying out the assessment of serious or repeated infringements.

*Article 10***Conditions for financial and operational capacity**

1. The criteria laid down in Article 17(2), point (b), of Regulation (EU) 2023/956 shall be fulfilled where the following conditions are met:
 - (a) the applicant is not subject to bankruptcy proceedings;
 - (b) the applicant is not in material arrears with the payment of customs duties, taxes or charges which are collected on or in connection with the import of goods and financial regulatory obligations;
 - (c) the applicant demonstrates a sufficient financial standing to meet its obligations and fulfil commitments having regard to the type and volume of the economic activity performed by indicating the financial figures and any other financial information;
 - (d) the applicant has an administrative organisation suitable for fulfilment of the estimated obligations to surrender CBAM certificates, and has internal controls capable of preventing, detecting and correcting errors in CBAM declarations and CBAM certificates management, and of preventing and detecting illegal or any irregular transactions.
2. If the applicant has been established for less than two years, the financial capacity as referred to in Article 17(2), point (b), of Regulation (EU) 2023/956 shall be checked and assessed on the basis of records and information that are available.
3. When examining the conditions referred to in paragraph 1 of this Article, the competent authority shall examine the data provided in the application, and where necessary, the supporting documents provided together with the application and shall take into account the specific characteristics of the applicant, including the information on the estimated volume of imports provided by the applicant in accordance with Article 5(5), point (g), of Regulation (EU) 2023/956.

*Article 11***Consultation procedure and format for granting an authorisation**

1. The competent authority shall initiate, in electronic format via the CBAM registry, the consultation procedure involving consulted parties referred to in Article 17(1), second subparagraph of Regulation (EU) 2023/956 (the 'consultation procedure') within 45 calendar days from the moment where it received the application referred to in Article 1(1).
2. During the consultation procedure, the competent authority shall initiate the consultation on the following:
 - (a) have they any objections to granting the status of authorised CBAM declarant;
 - (b) has the applicant submitted an application for authorisation in their Member State;
 - (c) has the applicant been granted an authorisation in their Member State;
 - (d) has the applicant had an authorisation revoked in their Member State.
3. Where a consulted party in the consultation procedure has in its possession information that the applicant may not fulfil one or more of the conditions and criteria for granting the status of authorised CBAM declarant, it shall register its position stating the reasons, duly documented and justified, in the CBAM registry without delay.
4. Consulted parties in the consultation procedure shall have access, via the CBAM registry, to the EORI number, the contact information, the status of the application, and to the responses of consulted parties referred to in paragraph 3.
5. The competent authority may request additional information and documentation from the consulted parties, where that competent authority considers it necessary following the responses from those consulted parties referred to in paragraph 3. A consulted party who is requested to provide additional information and documentation shall produce that additional information and documentation within 5 working days.

*Article 12***Period for consultation**

1. The competent authority shall set a deadline for the consulted parties to provide their observations pursuant to Article 11(3).
2. The deadline referred to in paragraph 1 shall not exceed 5 working days where, according to the information provided in the application, the estimated yearly volume of imports of goods corresponds to 1 tonne or less.
3. The deadline referred to in paragraph 1 shall not exceed 15 working days where, according to the information provided in the application, the estimated yearly volume of imports of goods exceeds 1 tonne.
4. The competent authority may extend the deadline established for the consultation in accordance with paragraphs 2 and 3 in any of the following cases:
 - (a) the applicant requests adjustments in accordance with Article 2 that are accepted by the competent authority and relevant for the purpose of the consultation;
 - (b) the consulted party requests more time due to the nature of the examinations to be performed.
 - (c) the extension referred to in point (b) shall not exceed 15 working days.
5. Where the consulted parties do not respond within the deadlines established for the consultation in accordance with paragraphs 2, 3 and 4, the conditions and criteria for which the consultation took place shall be deemed to be fulfilled.

CHAPTER II

Guarantee*Article 13***Provision of a guarantee**

Where the provision of a guarantee referred to in Article 17(5) of Regulation (EU) 2023/956 is required, the guarantee shall be provided by the applicant to the competent authority and shall be registered by the competent authority in the CBAM registry.

*Article 14***Monitoring the guarantee**

1. The competent authority granting the status of authorised CBAM declarant shall monitor the guarantee.
2. The authorised CBAM declarant shall ensure that the guarantee is at a level sufficient to cover the number of CBAM certificates that the authorised CBAM declarant would have to surrender in accordance with Article 22 of Regulation (EU) 2023/956 in respect of the imported goods as compared to the estimations made in accordance with Article 5(5), point (g), of that Regulation.
3. The authorised CBAM declarant shall make sure that the guarantee stays at the level referred to in paragraph 2 at any time.
4. The competent authority shall reassess the amount of the guarantee and shall request, where necessary, an adjustment of the guarantee to comply with Article 16 of this Regulation and Article 17(6) of Regulation (EU) 2023/956.

*Article 15***Acceptance of other forms of guarantee**

The competent authority shall notify the Commission when accepting other forms of guarantee pursuant to Article 17(5), second subparagraph of Regulation (EU) 2023/956.

*Article 16***Adjustment of guarantee**

1. Where the competent authority establishes that an adjustment of a guarantee is necessary to fulfil the requirements in Article 17(6) of Regulation (EU) 2023/956, it shall require the authorised CBAM declarant to adjust the guarantee without delay.
2. A decision to adjust the amount of a guarantee shall be based on the amount of imported goods declared in the customs declaration and other relevant information available to the competent authority. That information shall be made accessible to the authorised CBAM declarant by the competent authority.
3. The CBAM declarant shall provide the adjusted guarantee within a time limit decided by the competent authority which shall not exceed 2 months from the request in paragraph 1 was made. The competent authority shall register the adjusted guarantee in the CBAM registry without delay.
4. The competent authority may extend the period laid down in paragraph 3 where the authorised CBAM declarant provides a reasoned request to that regard. When granted, the extended deadline shall not be longer than 3 months after the request to adjust the guarantee made by the competent authority.
5. Where the authorised CBAM declarant does not provide the adjusted guarantee within the deadline as laid down in paragraph 3 or paragraph 4, as applicable, the competent authority shall initiate the revocation procedure referred to in Article 22.

CHAPTER III

Authorisation*Article 17***Authorisation information**

1. The decision granting the status of authorised CBAM declarant shall contain at least the information specified in the Annex. That authorisation shall hereafter be registered as 'active' in the CBAM registry.
2. The CBAM account number assigned in accordance with Article 16(1) of Regulation (EU) 2023/956, shall indicate the Member State of the competent authority which granted the status of authorised CBAM declarant.

*Article 18***Reassessment of the status of authorised CBAM declarant**

1. The competent authority which granted the status of authorised CBAM declarant shall reassess that status periodically, and at least in the following cases:
 - (a) the information provided by the authorised CBAM declarant in accordance with Article 5(7) of Regulation (EU) 2023/956 has changed;
 - (b) the competent authority has information indicating that the condition referred to in Article 22(2) of Regulation (EU) 2023/956 might no longer be fulfilled;

- (c) the competent authority has information indicating that the criteria for granting the status of authorised CBAM declarant laid down in Article 17(2) in Regulation (EU) 2023/956 might not be met;
- (d) the EORI number has been invalidated in accordance with Article 9(4) of Regulation (EU) No 952/2013.

2. The competent authority in a Member State other than the one of the competent authority which granted the status of authorised CBAM declarant, and the Commission shall inform that competent authority, without delay, where the authorised CBAM declarant has been involved in serious or repeated infringements of customs legislation, taxation rules or market abuse rules in accordance with Article 17(2), point (a), of Regulation (EU) 2023/956.

Article 19

Conclusions of the reassessment

1. Where, on the basis of the reassessment referred to in Article 18, the competent authority which granted the status of authorised CBAM declarant concludes that adjustments need to be made to the status of the authorised CBAM declarant, it shall communicate, without delay, its conclusions to the authorised CBAM declarant.
2. The authorised CBAM declarant may respond to the communication provided in accordance with paragraph 1 within 30 calendar days from the notification of that communication.
3. The competent authority shall initiate the revocation procedure of the status of authorised CBAM declarant in accordance with Article 22 of this Regulation where the competent authority concludes, taking into account any observations expressed by the authorised CBAM declarant in accordance with paragraph 2, that the authorised CBAM declarant no longer meets the criteria and conditions to have an authorisation in accordance with Article 17 of Regulation (EU) 2023/956.

CHAPTER IV

Revocation of the status of authorised CBAM declarant

Article 20

General provisions on revocation of the status of authorised CBAM declarant

1. The person whose status of authorised CBAM declarant has been revoked shall comply with the obligation to submit a CBAM declaration in accordance with Article 6 of Regulation (EU) 2023/956, for goods imported prior to the revocation.
2. The person whose status of authorised CBAM declarant has been revoked may reapply for an authorisation at any time, where the obligations in paragraph 1 were fulfilled.

Article 21

Revocation procedure upon request of the authorised CBAM declarant

1. Where the authorised CBAM declarant requests the revocation of its authorisation it shall indicate the reason and the date as of which the revocation shall take effect (the revocation date). The revocation date cannot predate the submission of the request for revocation. The competent authority shall register the reasons for the revocation request.
2. Where the revocation date referred to in paragraph 1 of this Article falls before or on 31 May of each year, the CBAM declaration shall include the information referred to in Article 6(2), points (a), (b) and (c), of Regulation (EU) 2023/956 and where appropriate, the information referred to in Article 6(2), point (d) of that Regulation, regarding goods imported prior to the revocation date and not otherwise covered by a CBAM declaration.

3. Where the revocation date referred to in paragraph 1 of this Article falls after 31 May of each year, the CBAM declaration shall include the information referred to in Article 6(2), points (a), (b) and (c), of Regulation (EU) 2023/956 and, where appropriate, the information referred to in Article 6(2), point (d), of that Regulation, regarding goods imported between 1 January of that year and the revocation date.

4. The authorised CBAM declarant requesting the revocation shall file the declaration referred to in paragraph 2 or paragraph 3 within one month from the revocation date referred to in paragraph 1.

5. Where the authorised CBAM declarant is unable to submit the declaration referred to in paragraph 2 or paragraph 3 of this Article, it shall inform the competent authority thereof together with the revocation request referred to in paragraph 1 of this Article. The authorised CBAM declarant shall provide the competent authority, on the revocation date, with the information referred to in Article 6(2), point (a), of Regulation (EU) 2023/956.

6. The competent authority shall establish within one month from the revocation date the CBAM declaration for the imported goods not otherwise covered by a CBAM declaration on the basis of the information received in accordance with paragraph 5, and of the information communicated in accordance with Article 25(3) of Regulation (EU) 2023/956, of the information in its possession, and of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex IV to Regulation (EU) 2023/956.

7. The total number of CBAM certificates calculated on the basis of the information provided in the declaration referred to in paragraphs 2, 3 and 6, shall be surrendered by the authorised CBAM declarant requesting the revocation within 15 calendar days.

8. An authorised CBAM declarant may withdraw the request to revoke its authorisation at any time before the competent authority has decided on the revocation request.

9. The competent authority shall notify the authorised CBAM declarant, the Commission and the other competent authorities of the revocation of the status of authorised CBAM declarant.

Article 22

Intention to initiate the revocation procedure by the competent authority

1. Where the competent authority intends to revoke an authorisation, it shall assess the conditions and criteria referred to in Article 17(8) of Regulation (EU) 2023/956, and as specified in Articles 9 and 10 of this Regulation.

2. When the competent authority determines whether the authorised CBAM declarant has been involved in a serious or repeated infringements of the obligation to surrender CBAM certificates referred to in Article 22(1) of Regulation (EU) 2023/956 or of the obligation to ensure a sufficient number of CBAM certificates in the CBAM account referred to in Article 22(2) of that Regulation, the competent authority shall consider the following factors:

- (a) the readiness of the authorised CBAM declarant to comply with the request to surrender the correct amount of CBAM certificates, or to ensure a sufficient amount of CBAM certificates in the CBAM account;
- (b) the intentional or negligent behaviour of the authorised CBAM declarant;
- (c) the past behaviour of the authorised CBAM declarant;
- (d) the level of cooperation of the authorised CBAM declarant to bring the infringement or the repeated behaviour to an end;
- (e) whether the authorised CBAM declarant has voluntarily taken measures to ensure that similar infringements cannot be committed in the future.

3. The competent authority may request the authorised CBAM declarant to provide additional information, and to provide observations on the information on which the competent authority intends to base its decision to revoke the authorisation before it makes such decision or initiates a consultation procedure pursuant to Article 25. The competent authority shall set a deadline, not exceeding 10 working days, within which the declarant shall provide the requested information or observations.

*Article 23***Decision to revoke the status of authorised CBAM declarant**

1. Pursuant to the assessment in accordance with Article 22, and after the authorised CBAM declarant was heard according to Article 27, a revocation decision may be taken by the competent authority. The revocation decision shall be notified without delay in the CBAM registry.
2. Where the revocation decision has been notified before or on 31 May of each year, the CBAM declaration shall include the information referred to in Article 6(2), points (a), (b) and (c), of Regulation (EU) 2023/956 and where appropriate, the information referred to in Article 6(2), point (d), of that Regulation, regarding goods imported prior to the date of the notification of the decision on revocation and not otherwise covered by a CBAM declaration.
3. Where the revocation decision has been notified after 31 May of each year, the CBAM declaration shall include the information referred to in Article 6(2), points (a), (b) and (c), of Regulation (EU) 2023/956 and, where appropriate, the information referred to in Article 6(2), point (d), of that Regulation, regarding goods imported between 1 January of that year and the date of the notification of the decision on revocation.
4. The person holding a revoked authorisation shall file the declaration referred to in paragraph 2 or 3 within one month from the date when the revocation was notified.
5. Where the person holding a revoked authorisation is unable to submit the declaration referred to in paragraph 2 or 3 of this Article, it shall, within one month from the notification of the decision on revocation, inform the competent authority thereof and provide immediately that authority with the information referred to in Article 6(2), point (a), of Regulation (EU) 2023/956.
6. The competent authority shall establish, within one month from the date of the receipt of the information referred to in paragraph 5 of this Article, a CBAM declaration, for the imported goods not otherwise covered by a CBAM declaration, on the basis of the information received in accordance with paragraph 5 of this Article, of the information communicated in accordance with Article 25(3) of Regulation (EU) 2023/956, of the information in its possession, and of the embedded emissions, determined by reference to default values in accordance with the methods set out in Annex IV to Regulation (EU) 2023/956.
7. The total number of CBAM certificates calculated on the basis of the information provided in the declaration referred to in paragraphs 2, 3 and 6, shall be surrendered by the person holding a revoked authorisation within 15 calendar days.

*Article 24***Date of effect**

1. The revocation of the status of authorised CBAM declarant shall take effect the day following the date on which the decision on the revocation has been notified pursuant to Article 21(9) and Article 23(1) of this Regulation. The notification regarding that decision shall be registered in the CBAM registry and the CBAM declarant shall be deemed notified.
2. The revocation shall have no effect on the validity of the importation of goods, and the related emissions, that took place before the person whose status of authorised CBAM declarant is registered as revoked in the CBAM registry.
3. Where a CBAM authorisation was revoked pursuant to Article 21 or Article 23, the CBAM account shall remain under the status 'closed' in accordance with Article 16(4) of Regulation (EU) 2023/956 until the fifth year following the revocation. After that period, the CBAM account shall be permanently closed.
4. A 'closed' CBAM account shall be reopened by the competent authority allowing the owner to fulfil the obligation to surrender the correct number of CBAM certificates further to the review of a submitted CBAM declaration in accordance with Article 19(5) of Regulation (EU) 2023/956.

*Article 25***Immediate revocation**

1. The competent authority may decide to revoke the status of authorised CBAM declarant in any of the following cases:
 - (a) the conclusions of the reassessment referred to in Article 19 justifies it;
 - (b) the authorised CBAM declarant has ceased its economic activity;
 - (c) the decision granting the authorisation was taken on the basis of incorrect or incomplete information, and the authorised CBAM declarant knew or ought reasonably to have known that the information was incorrect or incomplete.
2. After the authorised CBAM declarant was heard in accordance with Article 27, the competent authority may notify the authorised CBAM declarant in the CBAM registry of the immediate revocation of the status of authorised CBAM declarant and the reasons for that without delay.
3. The notification referred to in paragraph 2 shall contain the requirements pursuant to Article 23, paragraphs (2) to (7).
4. Where the competent authority has decided on the immediate revocation of the status of authorised CBAM declarant, it shall change the authorisation status to 'revoked'.

*Article 26***Consultation procedure for revocation**

1. The competent authority shall initiate the consultation procedure involving consulted parties in electronic format in the CBAM registry and indicate the intent to revoke the status of authorised CBAM declarant and shall require, for its decision, additional information on the criteria set out in Article 17(2) of Regulation (EU) 2023/956.
2. Where any of the consulted parties considers that the authorised CBAM declarant does not fulfil one or more of the conditions and criteria required for the authorisation, which would justify revocation under Article 17(8) of Regulation (EU) 2023/956, it shall notify the competent authority having launched the consultation procedure, of its position, duly documented and justified.
3. The competent authority may require additional information and documentation from the consulted parties where the competent authority considers it necessary in order to reach a decision of revocation.
4. The competent authority shall determine a deadline for the consultation procedure, which shall not exceed 15 working days starting from the date of communication by that competent authority of the conditions and criteria which consulted parties need to examine.

The competent authority may determine a shorter deadline where the seriousness of the actions of the authorised CBAM declarants justifies it.

5. Where the consulted parties do not respond within the deadline established for the consultation procedure, the conditions and criteria for which the consultation procedure took place shall be deemed to be fulfilled.

*Article 27***Right to be heard for revocation and appeal**

1. The competent authority shall give the authorised CBAM declarant the possibility to be heard before revoking the status of authorised CBAM declarant.
2. In its communication to the authorised CBAM declarant, the competent authority shall include:
 - (a) the reference to the documents and information on which the competent authority intends to base its decision;
 - (b) the time limit, which shall not exceed 15 working days, within which the authorised CBAM declarant can submit observations;
 - (c) where applicable, the time limit, which shall not exceed 5 working days, within which the authorised CBAM declarant subject to the immediate revocation referred to in Article 25, can submit observations.
3. Where the authorised CBAM declarant expresses a point of view before the expiry of the time limit referred to in paragraph 2, point (b) or point (c), the competent authority may proceed with the final decision making, taking into account the observations where applicable, unless the person concerned simultaneously expresses the intention to further submit observations within the period prescribed.
4. Where the competent authority revokes the status of an authorised CBAM declarant, and the right to appeal is exercised, the competent authority shall inform of such appeal and register the conclusions of the appeal proceedings in the CBAM registry.
5. The appeal referred to in paragraph 4 shall not suspend the revocation decision.

CHAPTER V

Data protection*Article 28***Personal data protection**

1. The personal data specified in this Regulation and registered in the CBAM registry, established in accordance with Article 14(6) of Regulation (EU) 2023/956, shall be processed for the purposes of measures related to the granting and revocation of the status of authorised CBAM declarant.
2. In relation to the processing of personal data referred to in paragraph 1 of this Article, the competent authority granting or revoking the status of authorised CBAM declarant shall be regarded as controller within the meaning of Article 4(7) of Regulation (EU) 2016/679.
3. No special categories of data, as defined in Article 9 of Regulation (EU) 2016/679 and Article 10 of Regulation (EU) 2018/1725, shall be recorded for the purpose of applying for and granting of the status of authorised CBAM declarant.

CHAPTER VI

Final Provisions*Article 29***Entry into force and application**

1. This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.
2. It shall apply from 28 March 2025.

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

Done at Brussels, 17 March 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Content of the decision granting the status of authorised CBAM declarant

Information

— Authorised CBAM declarant is an indirect customs representative?

— Authorised CBAM declarant

-- Name and address

--- Name

--- Street and number

--- Postcode

--- City

--- Country

-- Actor identification

--- EORI number

— Contact person

-- Name

-- Email

-- Telephone number

— General details

-- CBAM account number

-- Decision-taking competent authority

-- Authorisation status

-- Authorisation issue date