



STATUTORY INSTRUMENTS.

**S.I. No.626 of 2024**

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EUROPEAN COMMUNITIES (CARBON BORDER ADJUSTMENT  
MECHANISM) (AMENDMENT) REGULATIONS 2024

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I, EAMON RYAN, Minister for the Environment, Climate and Communications, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Regulation (EU) 2023/956 of the European Parliament and of the Council of the 10 May 2023<sup>1</sup> establishing a carbon border adjustment mechanism hereby make the following regulations:

***Citation***

1. These Regulations may be cited as the European Communities (Carbon Border Adjustment Mechanism) (Amendment) Regulations 2024.

***Interpretation***

2. In these Regulations, the “Principal Regulations” means the European Communities (Carbon Border Adjustment Mechanism) Regulations 2024 (S.I. No. 539 of 2024).

***Amendment of Regulation 3 of the Principal Regulations***

3. Regulation 3 of the Principal Regulations is amended by the insertion of the following definition after the definition of market coupling:

“ “Minister” means the Minister for the Environment, Climate and Communications;”.

***Amendment of Regulation 20 of the Principal Regulations***

4. The Principal Regulations are amended by the substitution of the following Regulation for Regulation 20:

***“Direction***

20. A direction issued by the Agency shall—
  - (a) be in writing;
  - (b) be served in accordance with Regulation 21;
  - (c) contain reasons for the direction; and
  - (d) advise the recipient of his or her right of appeal pursuant to Regulation 22.”.

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<sup>1</sup> OJ L 130, 16.5.2023, p. 52–104

***Amendment of Regulation 28 of the Principal Regulations***

5. Regulation 28 of the Principal Regulations is amended by substituting for paragraph (1) the following:

“28. (1) The Revenue Commissioners shall inform the importer, or, in the situations covered by Regulation 27, the indirect customs representative of the reporting obligation referred to in Regulation 30 no later than at the moment of the release of goods for free circulation.”.

***Amendment of Regulation 29 of the Principal Regulations***

6. Regulation 29 of the Principal Regulations is amended by substituting for paragraph (2) the following:

“(2) The reporting obligation referred to in Regulation 30 shall not apply to the import of:

- (a) processed products resulting from the outward processing procedure as referred to in Article 259 of Regulation (EU) No 952/2013<sup>2</sup>;
- (b) goods qualifying as returned goods in accordance with Article 203 of Regulation (EU) No 952/2013<sup>2</sup>.

***Amendment of Regulation 30 of the Principal Regulations***

7. The Principal Regulations are amended by the substitution of the following Regulation for Regulation 30:

***“Reporting obligation”***

30. (1) Each importer or, in the situations covered by Regulation 28, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report (‘CBAM report’) containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.

(2) The CBAM report shall include the following information:

- (a) the total quantity of each type of goods, expressed in megawatt hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
- (b) the actual total embedded emissions, expressed in tonnes of CO<sub>2</sub>e emissions per megawatt-hour of electricity or for other goods in tonnes of CO<sub>2</sub>e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV to the CBAM Regulation;

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<sup>2</sup> OJ L 269, 10.10.2013, p1

- (c) the total indirect emissions calculated in accordance with the implementing act referred to in Article 35(7) of the CBAM Regulation;
- (d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

(3) Where the Commission has communicated to the Agency that it considers that a CBAM report is incomplete or incorrect along with the additional information it considers necessary to complete or correct that report, the Agency shall initiate the correction procedure and notify the importer or, in the situations covered Regulation 27, the indirect customs representative of the additional information necessary to correct that report. Where appropriate, that importer or that indirect customs representative shall submit a corrected report to the Agency and to the Commission.

(4) Where the Agency initiates a correction procedure, including in consideration of information received in accordance with paragraph (3) of this Regulation, and determines that the importer or, where applicable in accordance with Regulation 27, the indirect customs representative has not taken the necessary steps to correct the CBAM report, or where the Agency determines, including in consideration of information received in accordance with paragraph (3) of this Regulation, that the importer or, where applicable in accordance with Regulation 27, the indirect customs representative has failed to comply with the obligation to submit a CBAM report in accordance with paragraph (1) of this Regulation the Agency shall impose an effective, proportionate and dissuasive penalty , in accordance with any implementing acts introduced pursuant to Article 35(7) of the CBAM Regulation, on the importer or, where applicable in accordance with Regulation 27, the indirect customs representative. To that end, the Agency shall issue a Direction to the importer or, where applicable in accordance with Regulation 27, the indirect customs representative and inform the Commission of the following:

- (a) the conclusion, and reasons for that conclusion, that the importer or, where applicable in accordance with Regulation 27, the indirect customs representative has failed to comply with the obligation of submitting a report for a given quarter or to take the necessary steps to correct the report;
- (b) the amount of the penalty imposed on the importer or, where applicable in accordance with Regulation 27, the indirect customs representative;
- (c) the date from which the penalty is due;
- (d) the action that the importer or, where applicable in accordance with Regulation 27, the indirect customs representative is to take to pay the penalty;

(e) and the right of the importer or, where applicable in accordance with Regulation 27 the indirect customs representative to appeal pursuant to Regulation 22.

(5) Where the Agency, after receiving the information from the Commission under this Regulation, decides not to take any action, the Agency shall inform the Commission accordingly.”.



GIVEN under my Official Seal,  
7 November, 2024.

EAMON RYAN,  
Minister for the Environment, Climate and  
Communications.

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