



2025/2549

22.12.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2549

of 10 December 2025

amending and correcting Implementing Regulation (EU) 2025/486 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

(Text with EEA relevance)

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

Whereas:

- (1) Regulation (EU) 2023/956 was amended by Regulation (EU) 2025/2083 of the European Parliament and of the Council ⁽²⁾, which simplified and strengthened the carbon border adjustment mechanism, by revising the procedures for applying for and for granting the status of authorised CBAM declarant and the conditions governing those procedures.
- (2) Commission Implementing Regulation (EU) 2025/486 ⁽³⁾ lays down rules for the application of Regulation (EU) 2023/956 as regards the conditions and procedures related to the status of authorised CBAM declarant. Implementing Regulation (EU) 2025/486 should be amended to take into account the changes introduced by Regulation (EU) 2025/2083.
- (3) By Regulation (EU) 2025/2083 the consultation procedure for granting and revoking the status of authorised CBAM declarant laid down in Regulation (EU) 2023/956 became optional and the time limit set out for such consultation procedure is converted from working days to calendar days. Consequently, the provisions of Implementing Regulation (EU) 2025/486 on such procedure should reflect that optionality and time limit.
- (4) Furthermore, by Regulation (EU) 2025/2083 the deadline for submitting the CBAM declarations set out in Regulation (EU) 2023/956 was prolonged in order to give the CBAM declarants more time to comply with their obligations. Consequently, the period covering the CBAM declarations in the case of revocation should be adjusted accordingly.
- (5) In order to reduce administrative burden, the competent authority assessing an application for the status of authorised CBAM declarant should be allowed to digitally retrieve relevant information and data from other national competent authorities, provided that national law allows it or provided that the applicant has given their consent to the data processing.
- (6) In accordance with Regulation (EU) 2025/2083, the purchase of CBAM certificates is to take place as of 2027. It is therefore necessary to establish an alternative measure for the consequences of a revocation and the surrender of CBAM certificates for the calendar year 2026.
- (7) Additionally, an erroneous reference in Article 22(3) of Implementing Regulation (EU) 2025/486 to Article 25 instead of 26 of that Regulation needs to be corrected.

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

⁽²⁾ Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism (OJ L, 2025/2083, 17.10.2025, ELI: <http://data.europa.eu/eli/reg/2025/2083/oj>).

⁽³⁾ 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 (OJ L, 2025/486, 18.3.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/486/oj).

- (8) Implementing Regulation (EU) 2025/486 should therefore be amended and corrected accordingly.
- (9) The measures set out in this Regulation are consistent with the opinion of the CBAM Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2025/486

Implementing Regulation (EU) 2025/486 is amended as follows:

- (1) in Article 2, paragraph 3 is replaced by the following:

‘3. The applicant shall provide justifications for a request to adjust the information set out in Article 5(5), points (d) to (ga), of Regulation (EU) 2023/956 in the request for adjustment.’;
- (2) in Article 4, the following paragraphs 6 and 7 are added:

‘6. Where an application has the status as registered in the CBAM registry by 31 March 2026 in accordance with Article 17(7a) of Regulation (EU) 2023/956, the applicant may provisionally continue to import goods until the date on which a decision on the application takes effect in accordance with Article 7.

7. Instead of obtaining the information required under this Regulation for the assessment of the application from the applicant, the competent authority may use digital tools to retrieve relevant information from other national competent authorities within the Member State, where the applicant consents to such retrieval or provided that national law allows to retrieve that information from other national competent authorities.’;
- (3) Article 11 is amended as follows:
 - (a) paragraph 1 is replaced by the following:

‘1. The competent authority may 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”). The consultation procedure shall be completed before the time limit set out in Article 4(1) elapses.’;
 - (b) the introductory wording of paragraph 2 is replaced by the following:

‘During the consultation procedure, the competent authority may initiate the consultation on the following.’;
- (4) Article 12 is replaced by the following:

‘Article 12

Period for consultation

- 1. The competent authority shall set a deadline for the consulted parties to submit their observations pursuant to Article 11(3). That deadline shall not exceed 15 calendar days.
- 2. The competent authority may extend the deadline set for the consultation in accordance with paragraph 1 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 calendar days.
- 3. If the consulted parties do not respond by the deadlines set for the consultation in accordance with paragraphs 1 and 2, the conditions and criteria in respect of which the consultation took place shall be deemed to be fulfilled.’;

(5) Article 21 is amended as follows:

(a) paragraphs 2 and 3 are replaced by the following:

‘2. Where the revocation date referred to in paragraph 1 of this Article falls before or on 30 September 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 30 September 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.’;

(b) the following paragraph 10 is added:

‘10. Where a revocation takes effect in accordance with Article 24 of this Regulation, within the calendar year 2026, the total number of CBAM certificates as referred to in paragraph 7 of this Article shall be surrendered by 15 February 2027.’;

(6) Article 23 is amended as follows:

(a) paragraphs 2 and 3 are replaced by the following:

‘2. Where the revocation decision has been notified before or on 30 September 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 30 September 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.’;

(b) the following paragraph 8 is added:

‘8. Where a revocation takes effect in accordance with Article 24 of this Regulation, within the calendar year 2026, the total number of CBAM certificates as referred to in paragraph 7 of this Article shall be surrendered by 15 February 2027.’;

(7) Article 26 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. The competent authority may initiate the consultation procedure involving the consulted parties in electronic format via the CBAM registry and indicate the intent to revoke the status of authorised CBAM declarant. Where the competent authority initiates consultation procedure, it shall require, for its decision, additional information on the criteria set out in Article 17(2) of Regulation (EU) 2023/956.’;

(b) paragraph 4 is replaced by the following:

‘4. The competent authority shall determine a deadline for the consultation procedure, which shall not exceed 15 calendar days starting from the date of communication by that competent authority of the conditions and criteria which consulted parties need to examine.’;

(8) in Article 27, paragraph 2, points (b) and (c) are replaced by the following:

‘(b) the time limit, which shall not exceed 15 calendar days, within which the authorised CBAM declarant can submit observations;

(c) where applicable, the time limit, which shall not exceed 5 calendar days, within which the authorised CBAM declarant subject to the immediate revocation referred to in Article 25, can submit observations.’.

*Article 2***Correction of Implementing Regulation (EU) 2025/486**

In Article 22, paragraph 3, the first sentence is replaced by the following:

‘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 a decision or initiates a consultation procedure pursuant to Article 26.’.

*Article 3***Entry into force**

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 10 December 2025.

For the Commission
The President
Ursula VON DER LEYEN
