Thank you for the opportunity to comment on the implementing act on the CBAM registry.

We would like to ask you to consider the following points.

Business continuity risk due to IT solution maturity

The CBAM registry seems to be a very <u>complex IT endeavor</u>, given the number of stakeholders, components (5, as per article 5, potentially multiplied by the number of Member States), roles – and the number of interconnections to other EU IT systems (6 mentioned in Art. 5; letter (e) missing) - and the listed functionality doesn't even cover all the needs (e.g. no IT provisions are defined for CBAM certificate management). The business continuity plan is not yet established either.

Further, there is no definition of responsibility split between the EC-managed database (recital 1), and the <u>national components</u> (art. 7 seems to suggest "terms of collaboration, service level agreements and a security plan,"), nor a requirement for joint CBAM registry testing (art. 14(1)) – even though the combination of the national components to be maintained by the competent authorities would justify a test executed with participation of both the EC and the Member States - akin to that in art. 14(3).

It is not clear if all the requisite CBAM registry functionality can be implemented, tested and matured in the time available; allowing for stable system use from January 1st, 2026. <u>This poses a serious business continuity risk to importers.</u>

Please consider the time required for importers to learn the new tools and complete the authorization procedure, such that importers can achieve declarant status well before January 1st, 2026 and continue operating from January 1st 2026 onwards.

Risk of divergence between Member States

Unclear responsibilities for MS-specific components could lead to divergence in the way the modules are implemented. This bears a risk of confusion and errors in reporting, especially for actors importing CBAM-scoped goods into multiple EU Member States.

Equally, lack of harmonized training provided by the Commission (Art. 17) poses a risk of divergence and will lead to duplication of efforts by all MSs.

Please prevent the divergence between the Member States. Please consider providing training at the EU level.

• CBAM certificate management

Even though the document mentions <u>CBAM certificate management</u> twice (in recital 1 and in art. 18, under data protection), there are no details on how CBAM certificate management will work (e.g. not mentioned in art. 3 nor art. 9), nor whether any technical provisions will be required (interconnection to other systems, EU and external).

There are further no rules specified for the case if the yearly due is smaller than the value of a single certificate.

Please clarify all those details.

Installation data

If all data in CBAM registry is confidential, how can the declarants access the data (art. 9 (3)) provided by installation operators (art. 10) on the installations relevant to them?

Please define the rules for installation data access for importers.

• Installation operator obligations w.r.t. CBAM registry

Art. 10(3): is it unclear, if the installation operators are REQUIRED to create an account in the CBAM registry, or if the CBAM declarants can supply the information on installations relevant to them.

Please clarify if installation operators are obliged to provide information in the CBAM registry.

• Changes to CBAM registry functionality

Art. 15(2)&(3): also other actors, incl. CBAM declarants, shall be informed about functionality changes, well in advance, to allow for adaptations of internal processes and tools.

In addition, we would like to share one additional comment on COMMISSION IMPLEMENTING REGULATION (EU) 2023/1773. In article 4 it is stated that usage of default values is only permissible in 2024 during the transitional period. However, we have noticed while compiling our reports during the transitional period, that in several cases the quarterly monetary value of our imports from a particular supplier is rather low. In such a case, the burden to collect and validate the installation emission information is disproportionate to the theoretical carbon emission differences (or achievable emission savings).

In the spirit of the keeping European industry competitive and avoiding disproportionate burden, we would like to ask for the CBAM regulation (EU) 2023/956 to be modified to allow for using the Commission-defined default values past the current transitional period, including using the defaults for the declarations leading to CBAM certificate surrendering (if necessary, up to a defined threshold of quarterly monetary value of the import).