Input regarding the CBAM registry

On behalf of Danish Industry, we thank you for the opportunity to provide input to the consultation regarding conditions and procedures related to the CBAM registry.

The following paragraph is a resumé of the main points of feedback for this draft regulation on the CBAM registry. An elaboration of the individual points can be found in the following corresponding paragraphs.

1) **Interoperable systems and automated data transfer**: The CBAM registry should be interoperable with existing IT systems to minimize the administrative burden and ensure automated data transfer while maintaining data protection.
2) **CBAM Business continuity plan:** A CBAM business continuity plan is essential and should be made available as soon as the CBAM registry is accessible.
3) **Delegation of access to CBAM registry:** Clarification is needed on the delegation of access to the CBAM registry for revoked declarants, including who can act on their behalf.
4) **Operators request and documentation requirements:** The requirement for operators to request and document access to the CBAM portal should be carefully considered to avoid creating unnecessary administrative hurdles.
5) **Clarifications on financial and customs procedures:** Clarification is needed on whether non-EU importers can use financial representation and if CBAM goods can be stored in customs warehouses while declarant approval is pending.
6) **Storage and calculations of CBAM obligations:** Clear rules are needed on whether CBAM goods can be stored in customs warehouses if the importer is not an authorized declarant, and more transparency is required on the calculation of CBAM obligations and penalties.
7) **Training, support and guidelines:** Adequate resources should be allocated to develop detailed guides, support, and training to avoid technical issues and ensure smooth implementation, including providing companies access to a test environment before going live.

1. Interoperable systems and automated data transfer

Following the wording of point (4) and (9) in the recital, we strongly support the notion that the CBAM registry should be interoperable with existing customs systems and in general existing IT-systems. As CBAM is already an added administrative burden especially on SME's, it is important to ensure that the CBAM registry does not add to this. Thus, in order to lessen the administrative burden as much as possible on EU companies, it is important that the dataflow across existing and new IT-systems are as smooth as possible. Additionally, it would be beneficial if as much data as possible is transferred amongst IT-systems in an automated way, whilst ensuring data protection.

2. CBAM business continuity plan

The notion of developing a CBAM business continuity plan, as presented in point (12) in the recital, is important to ensure that all actors are aware of alternate solutions. To this end, it would be beneficial if this business continuity plan is made available as soon as the CBAM registry is made accessible.

3. Delegation of access to CBAM registry

In art. 8, it is stated that *CBAM declarants for whom the status of CBAM declarant was revoked, may delegate access to the CBAM registry to persons acting on their behalf (art. 8(6)).* It is unclear as to what this delegation of access entails and who can act on a revoked CBAM declarants behalf. Thus, clarity to this point is needed, and whether the person who access is delegated to, must also be authorized as CBAM declarant.

4. Operators request and documentation requirements

In art. 9, it is stated that an operator shall submit a request to the Commission to be assigned a profile to obtain access to the CBAM portal, accompanied by documentation. As CBAM importers are already struggling to gather data from suppliers, it seems like an unnecessary administrative hurdle to have to request and document in order to get access to the CBAM portal as an operator. This point should be carefully considered, in order to make ensure that suppliers are not discouraged from accessing the registry due to this.

5. Clarifications on financial and customs procedures

Art. 8 allows authorized CBAM declarants to grant access to others acting on their behalf, raising questions about whether importers not established in the EU can rely on financial representation through tax-registered entities. Clarifying this aspect is

crucial to support administrative flexibility, especially for DPP deliveries. Additionally, art. 5 and art. 9 discuss the integration of customs systems and the process for becoming an authorized declarant but do not specify whether CBAM goods can be imported to customs warehouses while the declarant's approval is pending. Explicit guidance on these scenarios would help streamline import operations and reduce uncertainty.

6. Storage and calculation of CBAM obligations

Art. 3 and 5 establish the CBAM registry's functions and its interoperability with customs systems to facilitate handling of goods and ensure compliance. However, they do not address whether CBAM goods can be stored in customs warehouses if the importer is not an authorised declarant, particularly for goods exempt from VAT and duties. Clear rules on this point would provide legal certainty for importers. Furthermore, art. 3 and art. 14 describe the registry's role in calculating CBAM obligations and penalties but lack detail on the specific cases in which the system determines financial liabilities and fines. Greater transparency on these processes is essential to ensure compliance and fairness.

7. Training, support and guidelines

Following the experiences derived from the implementation of the transitional registry, it is important that the implementation of the CBAM registry does not encounter the same technical issues when going live. Additionally, it would be beneficial to grant companies access to a test-environment of the system, before going live, in order to identify any issues or unclarities within the system. On a general note, it is highly recommended to allocate adequate resources to both develop detailed guides for using the registry, as well as support and training for both declarants and suppliers when phasing in the CBAM registry.