

Thank you for the opportunity to comment on the implementing act on the authorized CBAM declarant status.

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

- **Importing CBAM-scoped goods into multiple EU countries**

- It is not clear, where to companies importing CBAM-scoped products into multiple Member States shall apply for the CBAM declarant status. Or if they should apply in every Member State they operate? Or in every Member State they are established in? Could they only apply once for the CBAM declarant status, to cover all of their CBAM-scoped imports into EU? “Any importer established in a Member State shall, prior to importing goods into the customs territory of the Union, apply for the status of authorized CBAM declarant”
It seems one can only apply in one MS (art. 12(2)) only, however, one needs to have a good standing in all member states (e.g. Art.19(2)).

Please clarify where a company importing CBAM-scoped goods into a number of EU Member States shall apply for the CBAM declarant status.

- It is also not clear (also not from CBAM Regulation 2023/956, art. 5), if importers importing CBAM-scoped goods into multiple EU countries shall: (i) report and surrender CBAM certificates in each relevant country independently (as was the case with reporting in the transitional phase), OR (ii) if they can report (and surrender certificates) jointly for applicable imports in all relevant MS.

Please clarify.

- **CBAM applicant and declarant data**

Art. 2 mandates keeping the application information up to date (2023/956, art. 5(5)) during the application process. Is that also required once the CBAM declarant status is granted? If so, what are the implications of a subsequent change?

Please clarify.

- **Response period on intended declarant status revocation**

Art. 23(3): if the authority intends to revoke the declarant status, the declarant only has up to 10 working days to respond. It is very short.

Please consider prolonging the response time for the declarants.

In addition, we would like to share one 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).