

## Implementing Regulation (EU) 2025/486 laying down the conditions and procedures for applying for CBAM authorised declarant status

On **17 March 2025**, Implementing Regulation (EU) 2025/486 was published, setting out the conditions and procedures for applying for the status of authorised CBAM declarant, ensuring that the system is efficient, equitable and free of unnecessary administrative burdens.

The main objective of this regulation is to ensure that importers of subject goods comply with the requirements demanded by European regulations in terms of sustainability and carbon emissions.

Once the definitive regime enters into force, importers must submit an application before making their first importation of goods subject to the mechanism in order to apply for the status of authorised declarant.

This **application** must be processed before the competent authority of the Member State where the importer has its establishment, which in Spain will be the Ministry of Ecological Transition (hereinafter **MITECO**).

Once the application has been received, the competent authority must assess it within a maximum period of **120 calendar days**. In the event that the application does not include sufficient information, the authority may request additional information from the applicant,

which would extend the evaluation period up to 180 days.

One of the most important aspects to assess is that the applicant has not been involved in **serious** or repeated infringements of customs, tax or market abuse regulations in the last five years. In this sense, the authorities may request criminal record certificates or any other document that proves compliance with these requirements.

In addition, the applicant's financial capacity will be examined to ensure that it can meet its obligations in terms of CBAM.

Where a company does not have sufficient financial history, i.e. does not have at least two previous accounting years, it will be required to provide a financial guarantee that must be maintained for a certain period.

Another key element of the standard is the **continuous monitoring of authorized filers**.

The competent authority may at any time reassess whether an importer continues to meet the required criteria. This **re-evaluation** may be initiated at the request of the European Commission, another competent authority of a Member State or ex officio by the authority that granted the authorisation. In the event

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that non-compliance is detected, the authorization may be revoked and the declarant's MAFC account may be suspended.

If a company loses its status as an authorized declarant, mechanisms will be established to ensure that it complies with all its pending obligations prior to the definitive closure of registration as a declarant.

Another relevant aspect is the **implementation of an electronic consultation system** between the competent authorities of the Member States and the European Commission.

This system will make it possible to verify whether an applicant has submitted applications in other Member States, whether he has already obtained authorisation in another country or whether it has been revoked on any occasion. The aim is to avoid duplication in the submission of applications and to ensure that authorisation is granted in a uniform manner throughout the European Union.

In the case of electricity importers, special provisions are laid down. Those who have already been recognised as authorised declarants under Article 5(4) of Regulation (EU) 2023/956 will not need to submit a formal application but will need to notify

the competent authority of the Member State into which their imports are made. Such notification shall include the relevant supporting documents.



**A system of guarantees is established to ensure compliance with the obligations** of authorized declarants. These guarantees may be adjusted according to the volume of declared imports and the associated carbon emissions. In the event that an importer does not maintain its guarantee at the required level, the competent authority may initiate the procedure for the revocation of its authorization.

This regulation will enter into force on the day following its publication in the Official Journal of the European Union, being applicable from **28 March 2025**.

During the first months of application, a transitional period will be granted. Both the register of filers and the computer system are expected to be fully operational by **1 January 2026**.

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The Commission urges competent authorities to recommend that importers who plan to exceed the de minimis threshold for the import of CBAM products apply for an authorisation as soon as possible.



This standard represents a fundamental step in the implementation of the CBAM, ensuring that importers comply with strict sustainability standards and that the European market is not harmed by unfair trading practices in terms of carbon emissions.

Its correct application will be key to the European Union's ecological transition and the achievement of the climate objectives set out in the European Green Deal.

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