CBAM: What UK and EU Importers Need to Know Right Now

CBAM is a tax on carbon-intensive imports, arriving through two different mechanisms.

The UK version is structured as a tax outright, collected through an HMRC return. The EU version works through certificates rather than a return, but the economics are the same: importers pay for the carbon embedded in what they bring in, or they do not get to import it. Both start with one question: is this shipment in scope, and is the classification underneath that answer correct?

EU CBAM

Mechanism	**Certificates purchased & surrendered**
Tax point starts	**1 Jan 2026**
Threshold	**50 tonnes / year**
First surrender	**30 Sept 2027**
Liable party	**Authorised CBAM declarant**
Pre-authorisation	**Required before importing**

UK CBAM

Mechanism	**Tax via HMRC return**
Tax point starts	**1 Jan 2027**
Threshold	**£50,000 (12-mo / 30-day test)**
Registration opens	**1 Jan 2028**
First return & payment	**31 May 2028**
Pre-authorisation	**None — liability via declaration**

Iron & Steel | Aluminium | Cement | Fertilisers | Hydrogen

The gap nobody notices: exposure is accruing on both sides of the border right now, months or years before either regime's first bill or return is actually due.

WHAT TO DO BEFORE THE DEADLINE

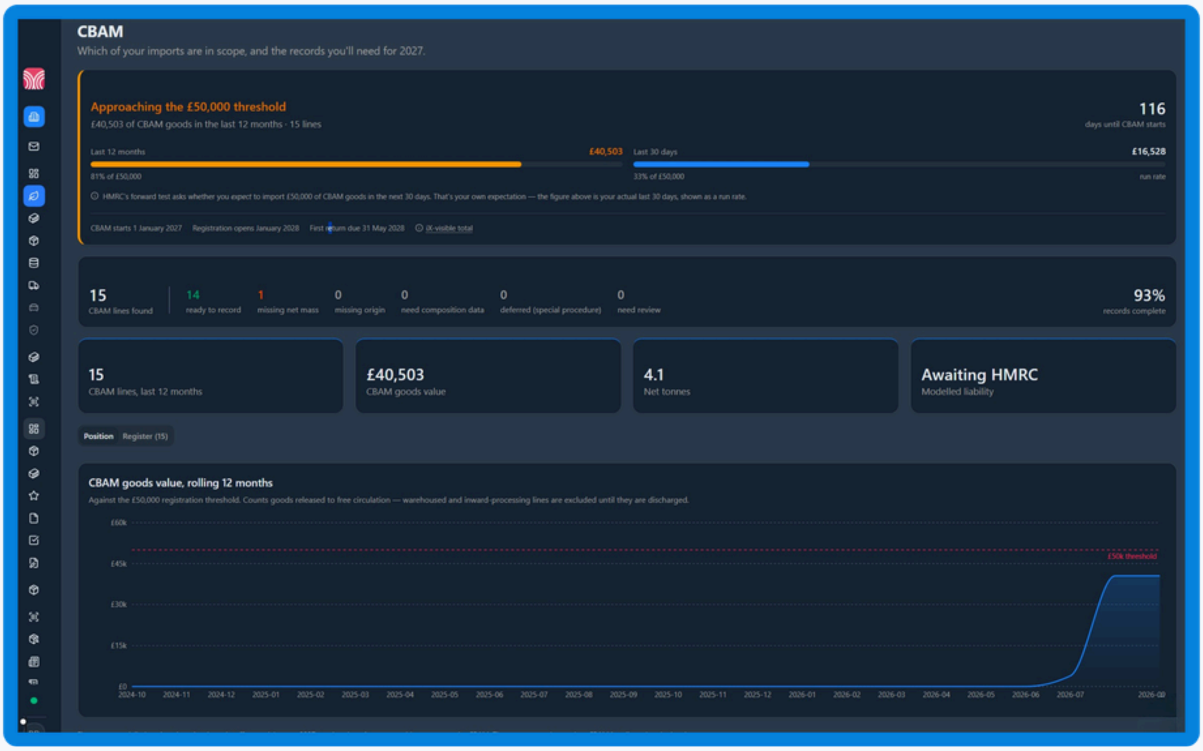
- Confirm which imports carry CBAM exposure, and check the classification underneath
- EU trade: get authorised as a declarant before you need to import, not after
- UK trade: track the £50,000 threshold tests now – liability accrues either way
- Review which customs procedures (warehousing, inward processing) change your tax point
- Start supplier conversations now for verified emissions data, not default values

HOW CUSTOMS IX HELPS

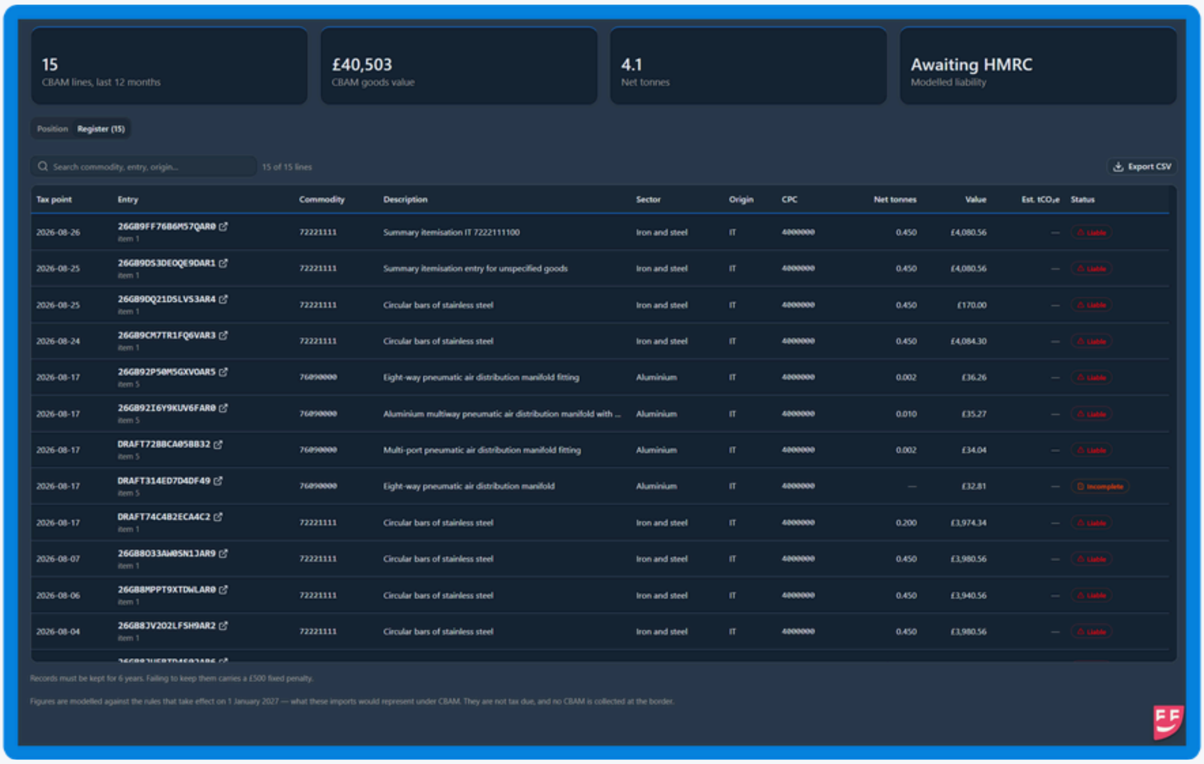
- **We already have the answer**
  Every declaration carries the code, mass, value, origin and procedure CBAM asks for.
- **Run on real imports, not a forecast**
  See what's already in scope, and where you'd sit against the £50,000 threshold.
- **Track the threshold, not just the total**
  A rolling 12-month position plus your last 30 days as a run rate.
- **Liable vs deferred, correctly**
  Warehoused or inward-processed stock is marked deferred, not wrongly counted.

Figures reflect published guidance as of September 2026. Illustrative only — confirm current thresholds and dates for your specific circumstances.

See it in iX: Live views from the platform, not a mockup or a forecast.



Track the threshold, not just the total. A rolling 12-month position against the £50,000 line, plus the last 30 days as a run rate, so you see it coming months out, not in 2028 when someone asks for records you never kept.



We already have the answer. Every declaration carries the commodity code, mass, origin and procedure CBAM asks for, graded line by line as liable, deferred, needs review, or incomplete. No questionnaire, no spreadsheet, no waiting.

The same view runs across a whole client book for brokers: who is in scope, who is approaching the threshold, and whose records would not survive a return. Ask us for the broker walkthrough.

Talk to the Customs iX team about CBAM →

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