

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
Tax point starts
Threshold
First surrender
Liable party
Pre-authorisation

Certificates purchased & surrendered
1 Jan 2026
50 tonnes / year
30 Sept 2027
Authorised CBAM declarant
Required before importing

UK CBAM

Mechanism
Tax point starts
Threshold
Registration opens
First return & payment
Pre-authorisation

Tax via HMRC return
1 Jan 2027
£50,000 (12-mo / 30-day test)
1 Jan 2028
31 May 2028
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.

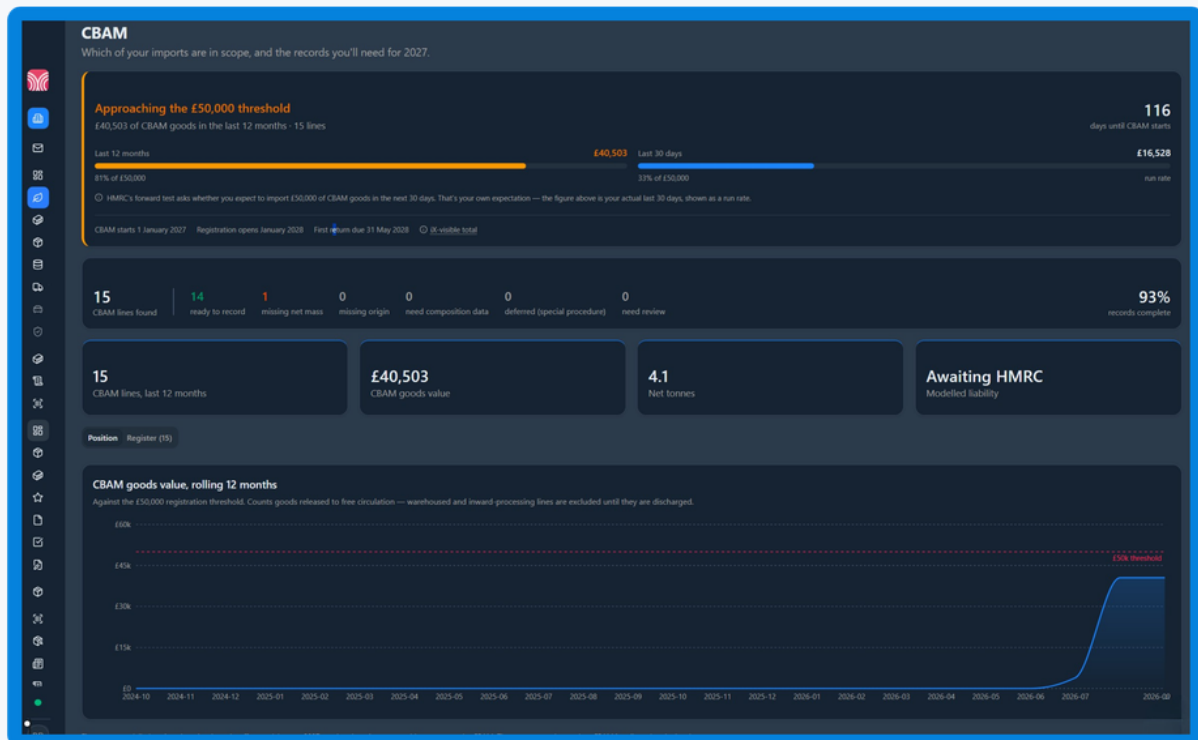
WHAT TO DO BEFORE THE DEADLINE

- 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

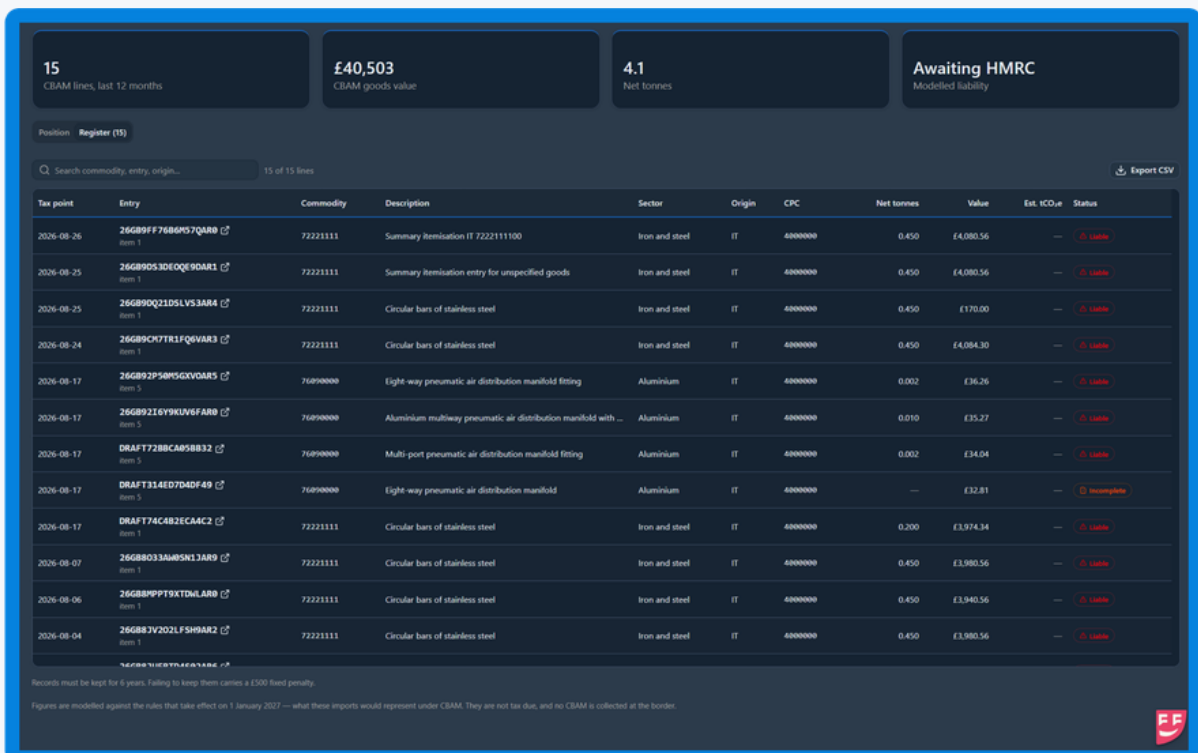
HOW CUSTOMS IX HELPS

- **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.

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.



15 CBAM lines, last 12 months | **£40,503** CBAM goods value | **4.1** Net tonnes | **Awaiting HMRC** Modelled liability

Position: Register (15)

Search commodity, entry, origin... 15 of 15 lines

Export CSV

Tax point	Entry	Commodity	Description	Sector	Origin	CPC	Net tonnes	Value	Est. ICO	Status
2026-08-26	26GB9FF76B6M57QAR0	72221111	Summary remission IT 7222111100	Iron and steel	IT	4000000	0.450	£4,080.56	—	Liable
2026-08-25	26GB9053DEQE90AR1	72221111	Summary remission entry for unspecified goods	Iron and steel	IT	4000000	0.450	£4,080.56	—	Liable
2026-08-25	26GB90Q21DSLVS3AR4	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.450	£170.00	—	Liable
2026-08-24	26GB9CH7R1FQ6VAR3	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.450	£4,084.30	—	Liable
2026-08-17	26GB92P50M5GXV0AR5	76090000	Eight way pneumatic air distribution manifold fitting	Aluminium	IT	4000000	0.002	£36.26	—	Liable
2026-08-17	26GB9216Y9KUV6FAR0	76090000	Aluminium multiway pneumatic air distribution manifold with ...	Aluminium	IT	4000000	0.010	£35.27	—	Liable
2026-08-17	DRAFT28BCA05B832	76090000	Multi-port pneumatic air distribution manifold fitting	Aluminium	IT	4000000	0.002	£34.04	—	Liable
2026-08-17	DRAFT314ED7D4DF49	76090000	Eight-way pneumatic air distribution manifold	Aluminium	IT	4000000	—	£32.81	—	Incomplete
2026-08-17	DRAFT74C4B2ECAC2	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.200	£3,974.34	—	Liable
2026-08-07	26GB8033AM05N1JAR0	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.450	£3,980.56	—	Liable
2026-08-06	26GB8PP19XTDLAR0	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.450	£3,940.56	—	Liable
2026-08-04	26GB83V202LF5H9AR2	72221111	Circular bars of stainless steel	Iron and steel	IT	4000000	0.450	£3,980.56	—	Liable

Records must be kept for 6 years. Failing to keep them carries a £500 fixed penalty.
Figures are modelled against the rules that take effect on 1 January 2027 — what these imports would represent under CBAM. They are not tax due, and no CBAM is collected at the border.

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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