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Submit your  
CBAM application  
on time

2026



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As of 1 January 2026, the Carbon Border Adjustment Mechanism (CBAM) has entered into force and the system is now in a transitional phase. This transitional period applies specifically to importers who expect to exceed the 50-ton threshold for CBAM goods in 2026, as they are subject to the authorisation requirement.

Importers concerned must register as a CBAM declarant in order to continue their import activities. 31 March 2026 marks the end of the transitional phase. Importers who have registered before this date may continue importing CBAM goods while their application is under review. After this date, imports without formal authorisation are no longer permitted.

### **What does this mean for you?**

The date 31 March 2026 is a strict deadline. Importers who register as a CBAM declarant before this date may temporarily continue importing CBAM goods while their application is being assessed. After 31 March 2026, this option will no longer apply, and the import of CBAM goods will not be permitted until formal authorisation has been granted.

Timely registration is therefore essential to prevent disruption to your import flows.

An overview of the competent authorities per EU Member State is included in the appendix. As applications for authorisation as a CBAM declarant must be submitted to the competent authority in the Member State where the importer is established, this overview clarifies which authority is responsible for handling your application.

After submitting your application, you will first be registered with an application number. During this assessment phase, you may continue importing CBAM goods. Once the procedure has been completed, you will receive your final CBAM declarant number.

Are you unsure whether you will exceed the 50-tonne threshold? We strongly advise you to register now. The process of becoming an authorised CBAM declarant is time-consuming. By registering proactively, you avoid the risk of your goods being held at the border from April 2026 onwards, or facing unexpected penalties if your import volumes turn out to be higher than anticipated.



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# Document codes (Y-codes) as of 1 January 2026

CBAM document codes indicate the conditions under which you import CBAM goods. Using the correct code helps prevent delays or holds at customs and depends on your CBAM status and the nature of the goods.

Situation	Document code	Notes
You have a final CBAM account number	Y128	To be used when you are authorised as a CBAM declarant
Application for authorisation submitted before 31 March 2026, approval pending	Y238	Import permitted while the application is under assessment
Imports below the 50-ton threshold	Y137	Not applicable to electricity and hydrogen
Electricity or hydrogen (EEZ / Continental Shelf)	Y136	Only for commodity codes 2804 10 00 and 2716 00 00
Goods of EU origin	Y237	CBAM not applicable
Goods from Büsingen, Heligoland or Livigno	Y134	Specific geographical exception
Goods used for military activities	Y135	Specific exemption

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# Actions required before 31 March 2026

## Activities

Review whether your activities fall within the scope of CBAM, with particular attention to hydrogen and electricity.

## Import volumes

Assess your CBAM import volumes to determine whether you are above or below the 50-ton threshold.

## Application

Submit your application for authorisation to the competent authority in the EU Member State where your company is established before 31 March 2026.

If established in the Netherlands, the application must be submitted to the Netherlands Emissions Authority (NEa) via: <https://www.cbamtoelating.nl/>

Please note that the authorisation process may take up to 120 days.

CBAM can be complex from both a substantive and operational perspective, and the correct application depends on your specific situation. If you have questions regarding your obligations or the authorisation procedure, assistance is available to help ensure timely and compliant implementation of the CBAM requirements.



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# Get in contact

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