KIENZLER | WOLF
CREATING VALUES

CBAM REPRESENTATION

Since 1 January 2026, CBAM goods may only be imported into the EU by an authorised CBAM declarant. The choice of who takes on this role is determined by customs representation – and this is exactly where Kienzler und Wolf has specialised for over 25 years.

We offer two service packages: **CBAM Domestic** for EU-based importers who are themselves subject to reporting obligations and are seeking support, and **CBAM International** for companies outside the EU, for whom we act as an indirect customs representative, taking on the role of authorised CBAM declarant. This means that customs and CBAM matters remain under one roof – with us as your AEO-certified partner, equipped with our own validation and archiving system.

WHAT IS CBAM AND WHAT IS IT FOR?

The Carbon Border Adjustment Mechanism (Regulation (EU) 2023/956) applies the same CO_2 price to certain imports as those paid by EU manufacturers under the EU Emissions Trading System (EU ETS). The aim is to prevent the relocation of production to countries with lower climate regulations ("carbon leakage") and thus to ensure a level playing field for EU companies.

This applies to iron and steel, cement, aluminium, fertilisers, hydrogen and electricity – including numerous downstream products such as screws, pipes, sections and structural components. The CN code in the customs declaration is decisive.

The importer must calculate the embedded emissions of the imported goods (manufacturer's actual values or default values), submit an annual CBAM declaration and purchase CBAM certificates for this purpose. The certificate price follows the EU ETS price; for the first quarter of 2026, it stood at 75.36 euros per tonne of CO_2. Any CO_2 price already paid in the country of origin may be credited.

De minimis threshold: Anyone importing less than 50 tonnes of CBAM goods per calendar year has been exempt since the Omnibus Package (Regulation (EU) 2025/2083).

WHO IS REQUIRED TO REPORT?

The CBAM Regulation follows the logic of customs law (Article 18 of the Union Customs Code (UCC)): an importer for the purposes of CBAM is anyone who makes a declaration in their own name and on their own account – or, in the case of indirect representation, the person on whose account the declaration is made (Article 3(15) of the CBAM Regulation). Article 5 of the CBAM Regulation sets out who must apply for the status of authorised CBAM declarant; in Germany, the competent authority is the German Emissions Trading Authority (DEHSt).

In the case of direct customs representation, the CBAM obligations remain entirely with the importer – even if the freight forwarder submits the customs declaration. Where a Swiss or other non-EU company is represented indirectly, the indirect customs representative itself becomes the party liable under CBAM: it is responsible for authorisation, declaration and the surrender of CBAM certificates to the DEHSt.

Please note: If there is no authorised CBAM declarant, customs may refuse to release your goods for free circulation. In addition, penalties will be imposed based on the number of certificates not surrendered. DDP deliveries and long-standing freight forwarding contracts that do not explicitly regulate the CBAM role are particularly prone to confusion.

CBAM DOMESTIC SERVICE PACKAGE

For companies based in the EU – including the German subsidiary or sales company of a Swiss group – that import CBAM goods and are, or must become, authorised CBAM declarants themselves.

Our role: We provide support. Your company remains the party liable to the DEHSt; we ensure that customs and CBAM data are consistent and deadlines are met.

Services

CBAM Check: We will analyse your past imports by CN code, calculate your annual volume against the 50-tonne threshold, and review the existing representation arrangements with your freight forwarder.

Authorisation: We assist you with the application to become an authorised CBAM declarant in the CBAM Registry.

Customs process: As part of our day-to-day operations, we continuously reconcile your freight forwarders' customs declarations with your CBAM registration. In doing so, we check the parties involved, the CN codes used and the document coding. We continuously collect and document your import volumes alongside manufacturer data and ensure the audit-proof archiving of customs documents.

CBAM declaration: We prepare the annual declaration on your behalf (due for the first time on 30 September 2027). In addition, we provide support with volume planning, monitoring the quarterly certificate holding requirement and budget forecasting.

CBAM INTERNATIONAL SERVICE PACKAGE

For companies not based in the EU – typically Swiss manufacturers and traders – who supply CBAM goods to EU customers duty paid (DDP) or distribute them via an EU warehouse.

Our role: We act as an indirect customs representative in our own name and on your account and are therefore the authorised CBAM declarant ourselves in accordance with Article 5(2) of the CBAM Regulation. Your goods are cleared without the need for your own EU company or your own CBAM authorisation.

Services

Indirect customs representation for release for free circulation, integrated into our existing import clearance process.

CBAM declarant status: Imports are processed via our authorisation in the CBAM Registry; we are DEHSt's point of contact.

Emissions data: We collect the data from you, check it and decide with you whether to use actual or default values.

CBAM declaration and verification: We prepare the annual declaration for your import volumes and coordinate the necessary verifications.

Certificate management: We purchase the certificates and pass the cost on to you at cost price.

Reporting: You will receive regular overviews of volumes, emissions and certificate costs – to serve as a basis for your price calculations for EU customers.

FEES AND PROCESS

We calculate our fee on a case-by-case basis. It is based on your import volumes and the number of CN codes, the number of manufacturers and the quality of the available emissions data, as well as – in the international package – on the liability and risk profile associated with our role as a CBAM declarant. The certificate costs themselves are not included in the fee and will be charged to you in advance at cost price.

Do you need further information or do you have any specific questions for us? We look forward to hearing from you!

Contact details:

Kienzler und Wolf GmbH
Turmstraße 11
D-78467 Konstanz

Phone: +49-75 31-81 300 0
Fax: +49-75 31-81 300 99
E-Mail: office@kienzler-wolf.de
Internet: www.kienzler-wolf.de