

Guidance for declarants - “Request Delayed Submission”

According to Regulation (EU) 2023/956¹ (CBAM Regulation), the reporting for 4th Quarter 2023 was concluded on 31 January 2024. Declarants, who have not submitted a CBAM report, have the option to request a delayed submission.

The declarant can request to submit a report with a delay by clicking on the “Request delayed submission” button. The “Request delayed submission” button will appear in “My Quarterly Reports” on the day following the submission period due date (e.g., on 01/02/2024 for the Q4-2023 report). Note that the submission period corresponds to the month following the end of the reporting quarter (e.g., January for Q4-2023 and April for Q1-2024).

The “Request delayed submission” button can be used where a draft report was already created before the submission due date (e.g., 31/01/2024 for Q4-2023) or in case there was no draft report created before the submission due date.

The “Request delayed submission” button will be available for declarants who have experienced technical errors or system failure before the submission due date (“Requested by Declarant (technical error)”). This is for example, where a declarant was registered during February 2024, the declarant will be able to use the “Request delayed submission” button to create and submit the Q4-2023 report.

The “Request delayed submission” button can also be used in the situation, where the declarant or customs declarants are requested by the competent authority (NCA²) to submit a CBAM report (“Requested by NCA”).

The submission and modification periods for delayed report submission varies according to *Table 1: Submission/Modification Period Deadlines*. Note that the modification period corresponds to the month(s) the declarants are permitted to correct a submitted CBAM report. An overview of the submission and modification periods are illustrated in the image below.

REPORTING PERIOD	SUBMISSION DUE BY	MODIFICATION POSSIBLE UNTIL*
2023: October – December	2024: January 31	2024: July 31
2024: January – March	2024: April 30	2024: July 31
2024: April – June	2024: July 31	2024: August 30
2024: July – September	2024: October 31	2024: November 30
2024: October – December	2025: January 31	2025: February 28
2025: January – March	2025: April 30	2025: May 31
2025: April – June	2025: July 31	2025: August 31
2025: July – September	2025: October 31	2025: November 30
2025: October – December	2026: January 31	2026: February 28

¹ Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism

² National Competent Authority

Delayed submission requested by	Submission period deadline	Modification period deadline
NCA	<p>30-days</p> <p>Example: The NCA requests from the declarant on 15 March 2024 to submit a CBAM report. The CBAM report shall include information on imported goods for Q4 2023. The declarant clicks the “Request Delayed Submission” button 16 March 2024. The delayed CBAM Report shall be submitted no later than 15 April 2024.</p>	<p>30-days or until the end of the quarterly report modification period depending on which of the two periods is longer.</p> <p>When the delayed report request is submitted more than 30 days before the foreseen quarterly report modification period deadline (e.g., 31 July for Q4-2023) then the modification period deadline does not change.</p> <p>On the other hand, when the delayed report request is submitted less than 30 days before the end of the modification period, then the modification period will be 30 days starting from the date the delayed report submission was requested.</p> <p>Example: The modification deadline for Q4-2023 is 31 July 2024. Where the declarant requests a delayed submission on 15 July the modification period ends 14 August 2024.</p>
Declarant (technical error)	<p>30-days or until the end of quarterly report modification period depending on which of the two periods is shorter.</p> <p>Example: The declarant clicks the “Request Delayed Submission” → “Request by Declarant (technical error)” on 15 February 2024. The reason for this is late accreditation to the CBAM Transitional Registry. The declarant will have until 14 March 2024 to submit a CBAM report.</p>	<p>Until the end of the quarterly report modification period.</p> <p>For the “Requested by Declarant” case, the modification period is fixed according to the legal base provisions (e.g., 31/7 for Q4-2023).</p> <p>Note: The modification period due to technical error differ from the modification period requested by NCA.</p>

Table 1: Submission/Modification Period Deadlines

Please note that a Delayed submission which is requested by the Declarant after the reporting period modification deadline (e.g., after 31/07/2024 for the Q4-2023 report), will be rejected automatically.

The step-by-step process is as follows:

1. The Declarants need to access the Declarant portal -> <https://cbam.ec.europa.eu/declarant/>
Then using the dashboard, the user should click on “My Quarterly Reports” (Figure 1).

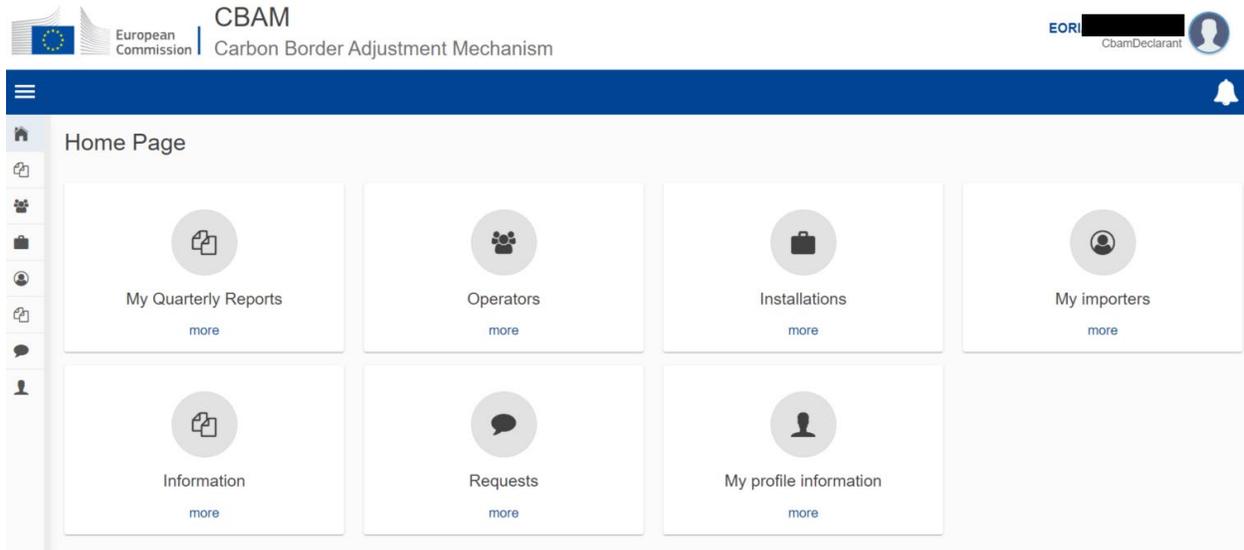


Figure 1

2. For the appropriate Quarter (Q4 2023), needs to click on the “Request Delayed Submission” button as depicted in Figure 2.

My Quarterly Reports

Quarter	Year	Last edited	State	Report	Invalidated Reports	Actions
Q1	2024			Not Added yet		
Q4	2023			Not Added yet		Request delayed submission

Figure 2

3. The Request delayed submission window is displayed (Figure 3). There are 2 options, each of which are elaborated below:

Request delayed submission ×

Delayed Submission Reason *

Requested by NCA

Requested by Declarant (technical error)

Cancel OK

Figure 3

3a. Request by NCA: If the delayed submission has been requested or authorized by the NCA, a reference authorization number (free text) will be provided, which needs to be inputted ([Figure 4](#))

Request delayed submission ×

Delayed Submission Reason *

Requested by NCA ▼

Reference number provided by the NCA *

2023/Q4/2233

Cancel OK

Figure 4

Note that the NCA should have communicated in advance to the Declarant the “[Reference number provided by the NCA](#)” before selecting “[Requested by NCA](#)” as the “[Delayed Submission Reason](#)”.

3b. Requested by the Declarant (technical error): The user must provide a justification, such an explanation of the technical error/issue encountered (Figure 5).

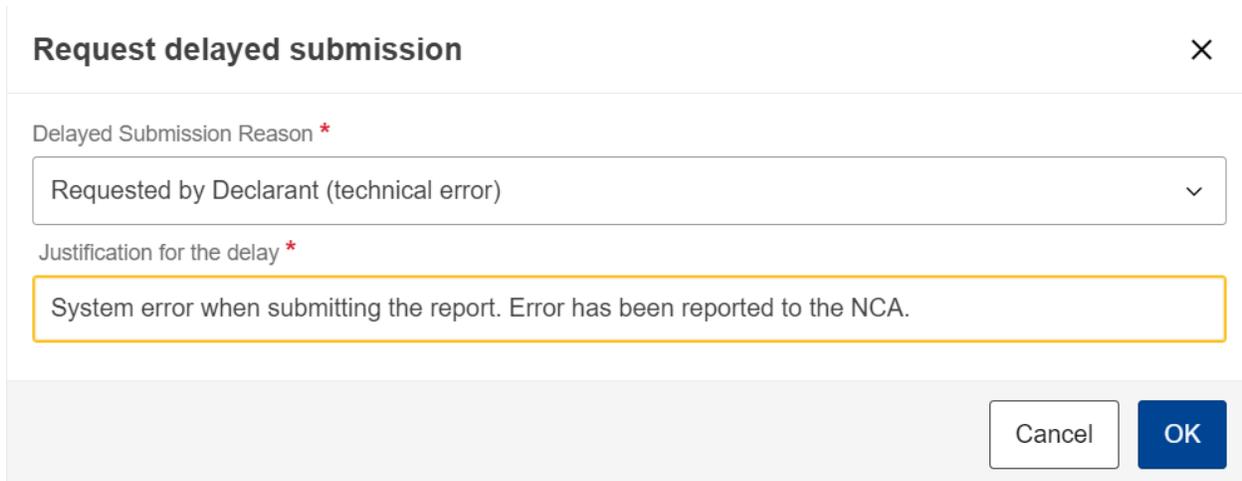


Figure 5

4. In both cases the user should click on “OK” button to proceed (or cancel). A confirmation window is displayed (Figure 6), as a final action, that the user must confirm.

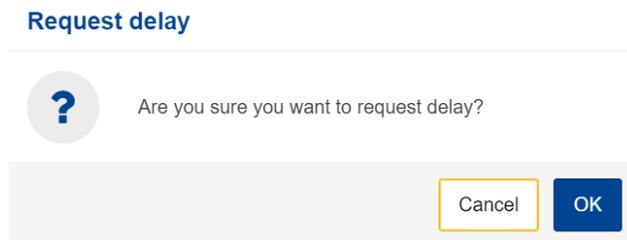


Figure 6

5. A pop-up message is displayed (Figure 7), confirming the successful request for a delayed report submission.

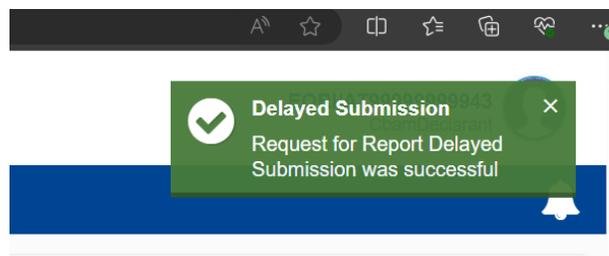


Figure 7

6. In both cases the request for delayed report submission will be automatically approved and the declarant will be able to either create a draft report or resume editing an existing draft report depending on the actual reporting status at the time of requesting the delayed report submission. The user can now either create or upload a quarterly CBAM report by clicking the corresponding button shown in Figure 8.

Quarter	Year	Last edited	State	Report	Invalidated Reports	Actions
<input type="text"/>						
Q1	2024			Not Added yet		
Q4	2023			Not Added yet		<input type="button" value="Create"/> <input type="button" value="Upload"/>

Figure 8

- For example, if the “Create” button will be clicked, the Quarterly Report creation is initiated, as shown in the Figure 9.

🔔

Home
report ID
Cancel
Preview
Validate
Save as draft
Submit

Menu
aft-2023-Q4
✎

Reporting declarant	NCA	Reporting Period	Report ID	Issue date	State	Goods imported	Total emissions	Additional information
NCA	AT000038	2023 - Q4	-	-	-	0	0 t CO2	Add remarks

Header info

Goods imported

Header info

Reporting declarant
Importer
Representative
Competent authority
Signatures

Declarant details

Name * Identification number Role *

Address

Member State of establishment Sub-division City *

Street Street additional line Number

Figure 9