



Greece CBAM Transitional Registry - Extension of the filing deadline

With an Announcement dated January 25, 2024, the competent authority for CBAM in Greece, namely the General Directorate of the Financial Crime Prosecution Unit (SDOE) under the Ministry of National Economy and Finance, released the long-awaited instructions for economic operators to access the CBAM Transitional Registry platform. Additionally, the European Commission (EC) on January 29, 2024, officially confirmed the possibility of extending the filing deadline due to technical reasons, providing reporting declarants with an additional 30 days to submit their first CBAM report. More specifically:

Entry procedure

- ▶ The reporting CBAM-declarants, i.e., economic operators or/and indirect customs representatives, enter the CBAM Transitional Registry platform via the link: <https://cbam.ec.europa.eu/declarant>.
- ▶ To access and utilize the platform, user authentication is necessary, achieved through the entity's Taxisnet credentials.
- ▶ Furthermore, the guidance document offers additional clarifications regarding the submission language, which would appear to be in English, as well as elements like

the verification of company data, etc.

Completion of the details re the installation operator and installation of the goods produced

- ▶ The guidance notes provide recommendations and clarifications for filling in the details of both the goods' producer (installation operator) and the facilities in which they were produced (installation) for an easier and faster preparation of the reports.

Additional information - Emissions data

- ▶ Finally, as per the guidance notes, the default CO₂ emission values published by the European Commission on 22 December 2023 ([carbon-border-adjustment-mechanism_en#guidance](#)) can be used in the reports until Q2 2024.
- ▶ If, however, the reporting declarant is aware of the actual CO₂ emissions data, these can be also reported during the transitional period, i.e., until December 31, 2025.

Filing deadline extension

- ▶ Due to technical issues in several EU customs systems affecting the platform's functionality and businesses' ability to submit data and reports related to the Mechanism, the Commission announced a proactive solution for reporting declarants on January 29, 2024.
- ▶ According to this, starting from February 1, a new functionality on the Transitional Registry will allow reporting declarants to "request delayed submission," providing an additional 30 days to submit their first CBAM report.
- ▶ Furthermore, in line with guidelines provided by the Commission to national competent authorities, no penalties shall be imposed on reporting declarants, not only if they encounter difficulties in submitting their first CBAM report but also before a correction procedure has been opened.
- ▶ Finally, for reporting declarants without major technical issues, the Commission strongly recommends submitting CBAM reports on time, i.e., by the reporting period end.

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