

eCustoms Helpdesk Notification

Number:	Ref: 27/2025
Subject:	Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a Carbon Border Adjustment Mechanism
Who should read:	All those involved in the import procedure and in the submission of import declarations
Related Notification:	eCustoms Notification 24/2025
Issued by:	eCustoms Helpdesk
Queries to:	ecustoms@revenue.ie
Issue Date:	19 December 2025

1. Introduction

The Carbon Border Adjustment Mechanism (CBAM) will go live on 1 January 2026. Details of this new initiative were published in previous [eCustoms Notification 24/2025](#).

It is important for CBAM importers and their agents to note the following guidance when completing an import declaration in AIS for CBAM goods.

Please ensure that the Taric document code Y128 and the CBAM account number are declared at '**Goods Shipment Item level**' as follows:

Data element 2/03 Documents produced, certificates and authorisation, additional references:

Document type: Y128

Document identifier: CBAM account number

Revenue are aware of a missing validation rule that should prevent Y128 codes from being entered at '**Goods Shipment level**' and we are working on a fix to issue shortly. In the meantime, declaring goods at '**Goods Shipment level**' may result in the declaration not progressing in AIS and an MRN will not issue.

Further information:

Any queries relating to the content of this notification can be sent to: ecustoms@revenue.ie