Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 24/2025**
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:	**None**
Issued by:	**eCustoms Helpdesk**
Queries to:	ecustoms@revenue.ie
Issue Date:	**11th November 2025**

1. Introduction

The Carbon Border Adjustment Mechanism (CBAM) is an EU initiative to put a fair price on the carbon emitted during the production of carbon intensive goods. The legislation covering CBAM can be found here.

CBAM applies to the importation (from outside the EU) of certain carbon intensive goods across the following sectors:

- iron & steel
- aluminium
- cement
- fertiliser
- electricity (no threshold)
- hydrogen (no threshold)

Anyone who is importing goods that fall under either scenario below:

A. Above the threshold for CBAM goods of 50 tonnes per calendar year across iron & steel, aluminium, cement or fertiliser
B. Any import of electricity and/or hydrogen

Must apply for the status of 'authorised CBAM declarant' in advance of the commencement of the definitive period via the Authorisation Management Module (AMM). It is advised to apply as soon as possible in order to avoid any potential issues.

2. TARIC codes required on import declarations for CBAM goods from 1st January 2026

The following table outlines the TARIC document codes that may be used in the customs import declaration from 1 January 2026 and the scenarios in which each code should be declared.

TARIC Document Code	Description	Details declared in the 'Document produced, certificates and additional references' field on customs import declaration.
Y128	This code is to be used when an importer has been granted a CBAM authorisation and a CBAM account number has been assigned.	TARIC document type code Y128 CBAM Account number
Y238	This code is to be used when an importer has applied for a CBAM authorisation but has not yet been assigned a CBAM authorisation.	TARIC document type code Y238 CBAM Application Reference Number
Y137	De minimis exemption code. Refers to occasional small imports of up to 50 tonnes net mass per importer and year (cumulative threshold). (Does not apply to hydrogen and electricity).	TARIC document type code Y137
Y135	Exemption Code. Applies to goods to be moved or used in military activities (art. 2(3) of CBAM reg)	TARIC document type code Y135
Y134	Exemption Code. Goods originating in Büsingen, Heligoland, or Livigno (Article 2(4) of Regulation (EU) 2023/956	TARIC document type code Y134
Y136	Exemption Code. Electricity generated or hydrogen originating in the exclusive economic zone or on the continental shelf of a Member State	TARIC document type code Y136
Y237	Goods of EU origin	TARIC document type code Y237

3. Customs validations on import declarations containing CBAM goods

From 1st January 2026, where applicable, the CBAM account number must be declared on import declarations for CBAM goods.

The Automated Import System (AIS) will carry out electronic validations via an EU database CERTEX. This process will validate that certain details declared on the customs declaration correspond with details on the CBAM Registry to ensure compliance with the legal requirements for CBAM.

When the **TARIC document code Y128 and the CBAM account number** are declared on the customs import declaration, the following will be verified:

- The CBAM authorisation associated to the CBAM account number mentioned in the customs declaration exists in the CBAM Registry.
- The CBAM authorisation associated to the CBAM account number mentioned in the customs declaration belongs either to the importer or to the customs declarant. This check is done based on the data declared in the 'Importer Identification Number' field and the 'Declarant Identification Number' on the declaration.
- The status of the CBAM authorisation associated to the CBAM account number declared in the customs declaration is appropriate for customs clearance (i.e. "Active")

If this validation is successful, i.e. the CBAM authorisation is active and belongs to the importer or the customs declarant, then the import declaration proceeds and an MRN issues to the declarant.

If this validation fails, i.e. the CBAM authorisation has been revoked or the holder of the authorisation is not the importer or customs declarant, then the import declaration is rejected with an IM416 message issuing to the declarant.

Only one CBAM account number can be declared on the customs declaration and an error will be returned to the declarant should more than one account number be declared on the import declaration.

4. Further Information

For further information, please contact:

eCustoms Branch – Customs Division, Revenue
Please email eCustoms@revenue.ie with any queries in relation to the contents in paragraph two and three of this notification.

Import Policy Branch – Customs Division, Revenue
Please email importpolicy@revenue.ie for queries relating to paragraph one of this notification.

The CBAM National Competent Authority – Environmental Protection Agency (EPA)
Please email CBAM@epa.ie for any report related questions, technical questions on how emissions are calculated or any queries relating to CBAM authorisation applications.