

Operational readiness of the company - Survey

Question 1. Audit trail of emissions data

- Do you use default values or actual emissions values from 1 January 2026?
- If you use actual values, find out the following:
 - How do you get the actual emission values?
 - Please describe the audit trail, for example by using descriptions of the data system (diagram) or verbally. If needed, explain the diagram verbally.
 - How do your records show the emissions data at different stages of production? The audit trail includes, among other things, emissions from different products and their different parts.

Question 2. Accounting records

The CBAM declarant must have a record of the data required for calculating emissions, and the record must be stored for five years.

- Describe your CBAM-records, either verbally or by attaching a screenshot from your accounting system. Provide also the name of the accounting system.
 - Do your records show, whether default values or actual values were used?
 - If you use actual emission values, are you prepared to store verification reports in your accounting records starting from 1 January 2026?
 - How are emission calculations and customs clearances linked from your records?
 - The accounting records should have a summary of import and emission data in the same file, either in the form of a report or as an excel file. The summary or the report must show:
 - CBAM account number (generated when the authorisation was granted, at header level)
 - Name of the company and EORI/business number (at header level).
 - Customs clearance decision number.
 - Commodity code for each import consignment.
 - Quantity kg.
 - Country of origin.
 - Direct emission CO₂e/tonne.
 - Indirect emission CO₂e/tonne.
 - Emissions CO₂e/tonne (the emissions per commodity code of the consignment)
 - Is the value used in the records the default value or the actual value (the data can be at header level if either one is always used, otherwise, always at row-level)
 - An emission report identifier that can be used to link the emission data received from the manufacturer to the specific row in the summary; alternatively, the summary must display these data:
 - identification details of the manufacturing facility.
 - contact details of the operator of the facility that manufactured the goods.
 - Attached or linked: the verifiers reports, or an identifier by which they can be found elsewhere in your accounting records.
 - Any evidence of actual payment of the carbon price, with a link or reference that leads directly to the proof for that specific row.
- If needed, does Customs have access to your records (e.g. in connection with an inspection)? The records can be either physical or electronic.

Question 3. CBAM reporting and purchasing of CBAM certificates

- Who at your company is responsible for the CBAM reporting?

- Who at your company will be responsible for calculating the number of CBAM certificates required and their purchase?

Question 4. Internal control

The holder of the authorisation must monitor the CBAM reporting and its quality. The applicant must have an administrative organisation appropriate to the type and scope of the business that is suitable for the management of emission calculations. The organisations internal control makes it possible to prevent, detect and correct errors as well as to prevent and detect unlawful or unauthorised events.

- Describe how the monitoring and internal control related to emission calculations is carried out (when, how and by whom?). The purpose of the internal control system is to create operational models and tools for monitoring activities and quality control based on risk assessment.
 - Do you have a quality management system/operational system or quality certificates in place?
- Who is the person responsible for the internal control?
- What measures do you use if you detect errors in your operation?
- Describe your administrative organisation. You can e.g. use an organisation chart.
- If you have detected errors through internal control, please describe these cases and what you have done to ensure that similar errors do not occur again.