GATE 2 OF 3 — CBAM FINANCIAL AUTHORISATION

CBAM Compliance Checklist

South African Exporters — EU Carbon Border Adjustment Mechanism

carbonborderadjustment.co.za · April 2026

As of January 1, 2026, South African exporters shipping steel, aluminium, cement, fertilisers, or hydrogen to the EU must comply with CBAM (EU Regulation 2023/956). Use this checklist to track your compliance status. Tick each item as you complete it.

PHASE 1 — FOUNDATION

Understand your CBAM exposure before you can comply

- [ ] **Identify covered product categories**
  Check Annex I of EU Regulation 2023/956. Key SA sectors: steel (CN 7206–7229), aluminium (CN 7601–7616), cement, fertilisers, hydrogen.
- [ ] **Determine applicable CN codes for each product**
  Map each export product to its 8-digit CN code. CBAM applies at the CN code level — not all products within a sector are covered.
- [ ] **Calculate annual export volumes to EU**
  Aggregate tonnes shipped to EU member states in the prior calendar year. CBAM applies to shipments above 50 tonnes per consignment.
- [ ] **Estimate embedded carbon intensity**
  Use EU default emission factors (available on this checklist's reverse) or commission an actual emissions measurement under ISO 14064-1.
- [ ] **Estimate gross CBAM liability**
  Gross CBAM = Total embedded emissions (tCO ,) × EU ETS price (EUR/tCO ,). Current ETS price: ~EUR 65/tCO , (April 2026).
- [ ] **Calculate SA carbon tax credit**
  SA carbon tax (R236/tCO , in 2026 "H EUR 11.5/tCO ,) reduces CBAM liability. Net CBAM = Gross CBAM " SA carbon tax credit.

PHASE 2 — INFRASTRUCTURE

Set up the systems and registrations required for CBAM

- [ ] **Register as an Authorised CBAM Declarant**
  Your EU importer must register in the EU CBAM Registry (cbam.ec.europa.eu). Without this registration, your goods cannot clear EU customs.
- [ ] **Obtain a CBAM Account Number**
  The CBAM Account Number is issued upon registration. It must appear on all CBAM declarations and communications with EU customs authorities.
- [ ] **Implement an MRV (Monitoring, Reporting, Verification) system**
  An MRV system tracks embedded emissions at the installation level. Required for actual emission reporting. Must comply with EU Implementing Regulation 2023/1773.
- [ ] **Engage a third-party verifier**
  Actual emission values must be verified by an accredited third-party verifier. EU default values do not require verification but result in higher CBAM costs.
- [ ] **Complete KYC identity verification (Gate 1)**
  KYC identity verification is Gate 1 of the Three Keys compliance chain. Complete at kycregistry.co.za before proceeding to CBAM registration.

PHASE 3 — FORTRESS

Annual compliance obligations — ongoing after initial setup

- [ ] **Submit annual CBAM declaration by 31 May**
  The annual CBAM declaration covers all imports in the prior calendar year. Deadline: 31 May each year. First declaration due: 31 May 2027 (for 2026 imports).
- [ ] **Purchase CBAM certificates**
  Certificates are purchased from EU member state authorities. Price is set weekly based on the EU ETS closing price. Purchase before the surrender deadline.
- [ ] **Surrender CBAM certificates by 30 September**
  Annual certificate surrender deadline: 30 September. Failure to surrender results in a penalty of EUR 100 per tonne of unreported embedded emissions.
- [ ] **Register Digital Product Passport (Gate 3)**
  Complete your Digital Product Passport registration at digitalproductpassports.co.za to finalise all three compliance gates.
- [ ] **Update embedded carbon data annually**
  CBAM declarations must reflect actual emission data for the reporting year. Update your MRV system and third-party verification annually.

EU DEFAULT EMISSION FACTORS — PHASE 1 (tCO ,/tonne product)

Product	Default EF	CBAM Cost/t
Ferromanganese/Silicomanganese	4.00	EUR 260

Source: EU Regulation 2023/956 and EU Commission Implementing Regulation 2023/1773. ETS price as of April 2026. This checklist is for guidance

only — consult a qualified CBAM advisor for compliance decisions.

Complete all three gates at: digitalproductpassports.co.za/onboarding