

THE DECLARANT BRIEF

ISSUE 33 | 8 October 2026 | A five-minute EU border briefing

The Q3 CBAM certificate price is EUR 82.32

A higher CBAM price, mandatory e-commerce product identifiers, live steel proof and a Russian steel quota change.

A five-minute briefing for European importers, customs teams and trade leaders.

THE CRITICAL DEVELOPMENT

The Q3 CBAM price turns a future purchase into a current control

The Commission has published the CBAM certificate price for the third quarter of 2026: EUR 82.32 per tonne of CO₂ equivalent.

That price applies to certificate sales corresponding to emissions in CBAM goods imported from July through September 2026. It is higher than the Q2 price of EUR 75.28 and the Q1 price of EUR 75.36.

Importers cannot buy the certificates yet. Sales on the common central platform start in February 2027. But the Q3 number belongs in today's cost model because it gives finance and customs teams a fixed price for another quarter of 2026 imports.

The important calculation is not simply imported tonnes multiplied by EUR 82.32. The cost depends on the embedded emissions attributed to the goods, the applicable CBAM rules and any carbon price that can be recognised. The evidence chain still needs to connect each import to the correct commodity code, quantity, producing installation, emissions data and reporting period.

The price also exposes a common control gap. Customs may hold the import record, sustainability may hold the emissions number, procurement may hold the supplier relationship and finance may own the accrual. If those records cannot be joined by shipment and installation, the cost estimate can look precise while resting on incomplete data.

What to do this week

1. Separate 2026 CBAM imports by quarter and apply the published price for each quarter.
2. Reconcile customs quantities with the units used in the CBAM calculation.
3. Record the producing installation for each product and supplier route.
4. Distinguish verified actual emissions, provisional supplier data and default-value assumptions.
5. Give finance a range where the emissions evidence is incomplete, rather than one unsupported number.
6. Keep a clear bridge from the cost estimate back to the declarations and source records.

The Q3 price is not a demand for payment this week. It is a useful test of whether the importer can turn three quarters of customs and supplier data into a reviewable CBAM position.

Primary source: [European Commission CBAM certificate price table](#)

THREE CHANGES TO KNOW

1. Product identifiers become mandatory for e-commerce imports on 1 November

Status: Mandatory from 1 November 2026

Product identifiers have been voluntary since July for imported distance sales. From 1 November, they become mandatory so customs authorities can link low-value imports to product-compliance and safety information.

This is a data-feed change, not a label to add at the border. Sellers, platforms, carriers and customs representatives need the same identifier connected to the same product before the declaration reaches customs. A catalogue entry that cannot be matched to the declaration message will become an operational exception.

Action: Take a sample of the highest-volume products and trace the identifier from the seller's catalogue through the platform or carrier feed into the customs data. Record who fixes missing or rejected identifiers before 1 November.

Primary source: [Commission guidance on low-value imports and product identifiers](#)

2. A Russian semi-finished steel quota period has rolled over

Status: New quota period from 1 October 2026

The sanctions framework now allows up to 2,623,534 tonnes of specified Russian semi-finished steel under CN 7207 12 10 for the period from 1 October 2026 to 30 September 2027. This is a scheduled step in the existing measure, not a new sanctions package.

Quota availability does not remove the need to screen the goods, parties and supply chain. Importers of steel processed in a third country also need to keep Russian-input restrictions and evidence separate from ordinary non-preferential origin and the Steel Regulation's melt-and-pour requirement.

Action: Confirm the exact CN code, current quota balance and legal route before shipment. Keep the Russian-input analysis, origin evidence and melt-and-pour proof as distinct parts of the file.

Primary source: [Consolidated Council Regulation \(EU\) No 833/2014](#)

3. Steel melt-and-pour proof is now a filing condition

Status: Applies since 1 October 2026

The first declarations under the new steel evidence rule are now being filed. Covered steel imports must declare the country of melt and pour and support it with a heat number.

A Mill Test Certificate containing both data points is the primary record. Until 30 September 2027, customs may accept listed alternative evidence on its own when it provides both the country and heat number. From 1 October 2027, those records can only complement a Mill Test Certificate.

Action: Treat a missing heat number or an unmatched certificate as a pre-entry exception. Do not substitute the dispatch country or non-preferential origin for the country of melt and pour.

Primary sources: [Commission operational summary](#) | [Commission Implementing Regulation \(EU\) 2026/1963](#)

DEADLINE AND RISK RADAR

By 1 November 2026: Test the product-identifier hand-off

Run the test with real products and real declaration messages. A spreadsheet saying that every SKU has an identifier does not prove that the identifier reaches customs in the required field.

30 December 2026: EUDR starts for major operators

The application date is unchanged. Large and medium operators, plus micro and small operators already covered by the EU Timber Regulation, should now be testing geolocation files, due-diligence statements and reference-number hand-offs. Other micro and small operators follow on 30 June 2027.

The Commission's July product-scope update remains subject to Parliament and Council scrutiny. Newly added products are scheduled to enter scope from 30 December 2027.

[Commission EUDR implementation update](#)

PPWR: check the importer file, not only the 2030 design plan

The Packaging and Packaging Waste Regulation has applied generally since 12 August. Immediate controls include the PFAS restriction for food-contact packaging and clear ownership of producer registrations, packaging data and supplier evidence. Many design, recycled-content and reuse requirements arrive later, but the supporting data is being created now.

[Commission packaging update](#)

Trade defence: do not mistake a quiet week for a static tariff

No major new Commission trade-defence measure was identified in the 1 to 7 October review window. Existing measures, quotas and company-specific rates still move with the product code, origin, producer and declaration date. Check TARIC on the day the declaration is prepared.

[EU TARIC consultation](#)

WORTH READING ELSEWHERE

- [September 2026 Overview](#), The Brussels Bubble on Substack. Third-party commentary that places customs reform and CBAM in the wider Brussels policy agenda. Check legal-status points against the Official Journal.
- [CBAM newsletter, 5 October](#), Carbon Pulse. Specialist third-party reporting on the latest carbon-border developments. Some content may require a subscription.

From Medium and Substack

The following pieces are commentary, not primary legal sources.

- [Europe's Silent Revolution: How the EU Is Reinventing Customs](#), Vittorio Pecoraro on Medium. An accessible overview of the Customs Data Hub and the new EU Customs Authority. It predates final adoption, so read it alongside the enacted Regulation and current Commission guidance.

- [September 2026 Overview](#), The Brussels Bubble on Substack. A broad policy digest with useful context beyond customs, but not a substitute for the final legal text.

ONE QUESTION FOR YOUR CUSTOMS FILE

Can you select one Q3 CBAM import and show the declaration, producing installation, emissions basis, responsible reviewer and EUR 82.32 price in one evidence trail?

If not, the gap is already visible, even though certificate purchases have not started.

[Check one declaration free with The Declarant](#)

ABOUT THE DECLARANT

The Declarant helps European importers and customs teams check classification, origin, trade measures, CBAM, missing evidence and possible financial exposure before filing or review.

This briefing is general information, not legal or customs advice. Measures, rates and procedures can change. Confirm the current legal act, TARIC measure and applicable national procedure before acting.

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