THE DECLARANT BRIEF

ISSUE 39 | 19 November 2026 | A five-minute EU border briefing

CBAM carbon-price deductions need proof

New CBAM evidence rules, 113 Russia listings, steel duties, PVDF registration and a plastic-waste deadline.

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

THE CRITICAL DEVELOPMENT

A carbon price paid abroad only counts if you can prove it

> The European Commission has adopted the detailed CBAM rules for deducting a carbon price already paid outside the EU. Commission Implementing Regulation (EU) 2026/2498 enters into force on 19 November and applies to imports from 1 January 2026.

The principle is simple. If an installation has already paid an eligible carbon price, the authorised CBAM declarant may reduce the number of CBAM certificates it must surrender. The evidence chain is not simple.

The claim must show the carbon-pricing mechanism, the amount effectively paid, any rebate or compensation, the emissions covered and the share attributable to the imported goods. It must then be certified by an eligible independent person. A carbon tax, levy, fee or emissions-trading obligation may qualify if it meets the Regulation's conditions. A voluntary payment does not become eligible merely because it has a carbon label.

For the 2026 and 2027 reporting years, accredited CBAM verifiers can certify the evidence without a separate EU accreditation for this task. From 2028, the certifier will need the specific accreditation described in the new rules.

Declarants will also be able to use Commission default carbon prices when available in the CBAM Registry. That may reduce the evidence burden, but it removes the chance to demonstrate a more favourable installation-specific result.

What to do this week

1. List the installations and imported goods for which a foreign carbon-price deduction may be claimed.
2. Ask each supplier for the legal basis of the carbon price, the covered period and evidence of payment.
3. Collect records of free allowances, rebates, refunds, exemptions or other compensation that reduce the amount effectively paid.
4. Connect the payment to the installation's verified embedded emissions and then to the goods imported into the EU.
5. Confirm whether the intended verifier can certify the claim under the 2026 and 2027 transitional rules.
6. Decide when a certified actual amount is worth the work and when a Commission default, once published, is the better route.

The first CBAM declaration for 2026 imports is due by 30 September 2027. The payment and rebate evidence behind it is being created now.

Primary sources: Commission announcement, 16 November 2026 · Commission Implementing Regulation (EU) 2026/2498

THREE CHECKS TO MAKE

1. Re-screen Russia exposure after 113 new listings

Status: Asset-freeze listings in force from 16 November 2026

> The Council added 12 individuals and 101 entities to the EU sanctions list. The additions include nearly 50 Russian banks and financial institutions, oil and energy businesses, e-commerce interests and companies connected to the shadow fleet in several jurisdictions.

The asset freeze also prohibits making funds or economic resources available directly or indirectly to, or for the benefit of, listed parties. A name-only check against the direct counterparty is not enough when a transaction also involves an owner, payment bank, vessel manager, buyer or intermediary.

Action: Re-screen open orders, beneficial owners, banks, vessels, carriers and payment routes. Escalate ownership and control questions before goods move or money is released.

Primary sources: Council announcement · Council Implementing Regulation (EU) 2026/2574

2. Definitive duties now apply to cold-rolled flat steel from five origins

Status: Definitive anti-dumping duties in force from 17 November 2026

> The EU has imposed definitive anti-dumping duties on certain cold-rolled flat steel products from India, Japan, Taiwan, Türkiye and Vietnam. The country ranges are 9.5% for India, 27.9% for Japan, 20.7% to 27% for Taiwan, 3% to 7.8% for Türkiye and 16% for Vietnam.

Access to a company-specific rate depends on the exporter, the applicable TARIC additional code and the commercial-invoice declaration required by the Regulation. Product exclusions and the full definition also need to be checked against the legal act, not a generic steel description.

Action: Review in-transit goods and open purchase orders. Match the product scope, origin, producer, TARIC additional code and invoice wording before using a company-specific rate.

Primary sources: Commission announcement · Commission Implementing Regulation (EU) 2026/2547

3. PVDF imports from China, India and Japan must be registered

Status: Registration applies from 18 November 2026 for nine months

> Customs authorities must register imports of certain polyvinylidene fluoride in primary forms originating in China, India or Japan. The measure covers the products described by TARIC codes 3904 69 80 97 and 3904 69 80 98.

Registration does not itself impose an anti-dumping duty. It preserves the possibility that duties may later be collected retroactively if the legal conditions are met.

Action: Flag affected declarations, keep producer and origin evidence, and quantify possible retrospective exposure in contracts and landed-cost models while the investigation continues.

Primary source: Commission Implementing Regulation (EU) 2026/2532

DEADLINE AND RISK RADAR

19 November 2026: CBAM carbon-price deduction rules enter into force

> The new Implementing Regulation applies to 2026 imports. Suppliers that intend to support an actual deduction should retain payment, rebate, emissions and allocation evidence now.

Commission Implementing Regulation (EU) 2026/2498

21 November 2026: Plastic-waste exports to non-OECD countries stop

> The EU's complete ban on plastic-waste exports to non-OECD countries starts on 21 November and remains in place until at least 21 May 2029. The ban includes clean non-hazardous plastic waste destined for recycling.

Action now: Check booked shipments, destination status, waste classification, contracts and documents before dispatch. The rule connects directly to packaging and recycling supply chains, but it is a waste-shipment control, not a new PPWR producer obligation.

Commission plastic-waste shipment overview · Regulation (EU) 2024/1157

30 December 2026: EUDR reaches its first operator group

> Large and medium operators and traders, plus micro and small operators already covered by the EU Timber Regulation, enter application on 30 December. Other micro and small operators follow on 30 June 2027.

Use a real shipment to test the product scope, operator role, geolocation, legality evidence, risk assessment and due diligence statement. No new official EUDR scope or timetable change was identified this week.

Commission EUDR implementation page

Watch, but do not treat as law: the 20 November EU-UK summit

> The UK government has previewed a summit package that is expected to cover agri-food trade and linkage between the UK and EU emissions-trading systems. Until joint texts and application dates are published, existing customs, SPS, CBAM and carbon-price controls remain in place.

UK government summit factsheet

WORTH READING ELSEWHERE

The following pieces are practitioner commentary, not primary legal sources. Check their legal and numerical claims against the current official rules.

- Carbon just got a price tag at the UK Border!, Ipsita Mohanty on Medium. An October view of the UK's 2027 CBAM. The UK rules differ from the EU rules.
- You've already paid for carbon, so why then might Europe charge you once more?, Kasper Walet on Substack. A useful evidence-chain explanation written against the Commission's draft. The final Regulation now controls.

ONE QUESTION FOR YOUR CUSTOMS FILE

For one 2026 CBAM import, can you connect the claimed foreign carbon price to payment, rebates, the installation's emissions and the goods in the declaration?

If the chain breaks between finance, sustainability, the supplier and customs, the deduction may exist economically but fail as a compliance claim.

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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