

Japanese Desk Newsletter (2-1/2)

KPMG Poland
November 2025

CBAM: New obligations for importers and *de minimis* exemption



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This update is a summary of the following our Legal Alert. Please see it in detail.

[CBAM mechanism revised – key changes in EU Regulation - KPMG Poland](#)

Major amendment issued on 8th October 2025 in the Official Journal of the European Union

1. The following small importers of CBAM goods are exempted from CBAM obligations.
 - Importers whose “Unified mass threshold” is less than 50t per year in total import of iron & steel, aluminium, fertilizer and cement

*Enterprises exceeding the Unified mass threshold” have the following CBAM obligations;

 - *Obtaining authorized CBAM declarant status*
 - *Submitting the annual CBAM declaration*
 - *Purchasing and surrendering CBAM certificates for emissions.*
2. Status of authorized CBAM declarant
 - Importers and indirect customs representatives may continue to import CBAM goods even without having obtained this status, provided that they submit an application for its granting by 31 March 2026.
3. CBAM representative for submitting reports on behalf of the importer
 - The authorized CBAM declarant will have the possibility to delegate the submission of the CBAM declaration to a person acting on their behalf and for their benefit. Nevertheless, the authorized CBAM declarant remains responsible for fulfilling all obligations arising from the CBAM regulation.
4. Change of deadlines

	After	Before
Submission of the CBAM declaration and surrendering CBAM certificates.	30 th September	31 st May
Starting date of selling CBAM certificates	1 st February 2027	1 st January 2026
The deadline for the repurchase of CBAM certificates	31 st October	31 st June



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5. Emission charge paid in a third country

- When determining embedded emissions based on actual emissions, Emission charge paid in a third country may be deducted from the number of CBAM certificates to be surrendered.

6. Reduction of the certificate ratio

- The number of CBAM certificates in the account of the authorized CBAM declarant at the end of each quarter should now correspond not to 80%, but to 50% of the embedded emissions, the level of which is determined based on default values using the methods specified in Annex IV, taking into account all goods imported by them since the beginning of the calendar year.

Examples of our scope of support (Please feel free to get in contact with us)

KPMG Law offers comprehensive support in adapting to the new legal reality. Our services include:

- Analysis of the impact of the new CBAM provisions on the company's operations, including assessment of whether and to what extent the company is subject to the new obligations, identification of goods covered by CBAM, and analysis of the supply chain in light of the new requirements.
- Development of procedures for collecting and reporting CO₂ emissions data for imported goods.
- Advice on CBAM certificates.
- Assistance in communication with customs and environmental authorities regarding the interpretation and application of the new regulations.
- Support in preparing and submitting required documents and declarations.
- Review and optimization of the company's internal processes for CBAM compliance.
- Identification of risks and recommendations for actions to minimize potential costs and sanctions.

Japanese practice in Poland

We picked up this topic in our past webinar, please also see the following link.

[Webinar for supervisors and managers of Polish sites](#)

KPMG Poland Japanese Desk Webpage:

[Japanese Practice in Poland - KPMG Poland](#)



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