



INPUTS

CN CODE	SECTOR	ORIGIN	TONNAGE	IMPORT YEAR
72081000	iron_steel	Türkiye	100 t	2026

EU PRODUCTION ROUTE

(C) — Carbon Steel based on BF/BOF
per Implementing Reg (EU) 2025/2620 §5.3

Goods description: Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, in coils, with patterns in relief

NET CERTIFICATE COST

€10,058.69

Per Implementing Reg (EU) 2025/2547 + (EU) 2025/2548 + (EU) 2025/2620; intensity source: country-specific default with statutory mark-up

CALCULATION

ITEM	VALUE
Direct embedded emissions	267.05 t
Indirect embedded emissions (informational only)	0 t
Less: free-allocation deduction (Reg 2025/2620)	133.575t
Net emissions for surrender	133.475 t
x Certificate price Q1 2026	€75.36/tCO ₂ e
Gross cost	€10,058.69
Net certificate cost	€10,058.69



EU CBAM REGISTRY SUBMISSION DETAILS (ARTICLE 35, REG 2023/956)

DECLARANT NAME Sample Importer EU GmbH	EORI NUMBER DE123456789012345
DECLARANT ADDRESS Sample Strasse 1, 10117 Berlin, Germany	INSTALLATION NAME Sample Steel Mill A.Λ.
INSTALLATION ADDRESS Sample OSB, 41200 Kocaeli, Türkiye	INSTALLATION UNLOCODE TRGEB
REPORTING PERIOD 2026-01-01 to 2026-12-31	VERIFIER NAME [To be filled by declarant]
VERIFIER ACCREDITATION # [To be filled by declarant]	

NOTES + CAVEATS

- Default values include the statutory mark-up for 2026 (10% per Implementing Reg (EU) 2025/2621).
- Indirect emissions are reported for transparency but do not enter the surrender obligation for iron and steel during 2026 (per Reg 2025/2547 sector rules).
- Free allocation = CBAM factor (97.5% for 2026) x CSCF (1.00) x BMg 1.37 tCO₂e/t (Column B per Reg (EU) 2025/2620 §4) x 100 t = 133.575 tCO₂e.
- CBAM factor for 2026 per Article 10a(1a) of Directive 2003/87/EC. CSCF defaults to 1.0 until the Commission publishes a CBAM-specific value per Reg (EU) 2019/331 §14(6).
- This is a SAMPLE report. The figures shown are for an illustrative iron-and-steel shipment and do not reflect any specific buyer's data.

SOURCES CITED

- [1] Default values for TUR (Implementing Reg (EU) 2025/2621) · <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025R2621> · as-of 2026 mark-up applied
[2] Free-allocation benchmark — hot metal (Reg 2025/2620) · <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025R2620>
[3] CBAM certificate price Q1 2026 (Implementing Reg 2025/2548) · https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/price-cbam-certificates_en · as-of 2026-04-07

DISCLOSURE CONSENT RECEIPT

The buyer accepted the customs-invoice.com CBAM Disclosure (version 2026-04-30) at 2026-04-07T10:00:00.000Z. Disclosure URL: <https://customs-invoice.com/cbam-disclosure>

By accepting, the buyer acknowledged: this report is informational only, not professional advice; we are not an authorised CBAM declarant, accredited verifier, customs broker, tax advisor, or the buyer's NCA; and the buyer remains responsible for any CBAM authorisation, declaration, or certificate surrender.

Issued for sample@customs-invoice.com. Lemon Squeezy is the merchant of record for the transaction. Liability for any claim relating to this report is capped at the lesser of the purchase price or US\$100 per the CBAM Disclosure (Section 7) and the Terms of Service (Section 6b).

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