REINVENTIVES CONSTRUCTION

BRIEFING NOTE 013

# CBAM in construction supply chains

*Identify affected imports, the responsible entity and the evidence each regime needs.*

Version 1.3 | Issue and review: 9 September 2026 | 5-minute read

Status: EU charging regime in force; UK tax starts 1 January 2027. Responsibilities differ.

Audience: Importers, steel, aluminium and cement supply chains, procurement and finance teams.

## Executive summary

The Carbon Border Adjustment Mechanism (CBAM) places a carbon cost on specified imports, determined by customs classification and trade route. EU charging began on 1 January 2026; UK charging starts on 1 January 2027. Domestic buyers may face costs or data requests without being the liable importer. Check the goods and responsible entity. Product declarations and company footprints do not automatically supply the required production-emissions evidence. [1][2][5]

**Start here.** Map the goods and importing entity, then check UK and EU requirements separately.

**In plain terms.** CBAM links an import's carbon cost to emissions from making the goods. A commodity code is its customs classification. Manufacturers may need to supply production data for the factory or installation making the goods. EU rules call the charging phase the definitive regime. [1][5]

## UK and EU at a glance

| Question | UK | EU |
|---|---|---|
| Who is responsible? | Importer as defined by the customs declaration or import arrangements. [1] | Authorised CBAM declarant: the authorised importer or eligible indirect customs representative. [5] |
| What is covered? | Specified aluminium, cement, fertiliser, hydrogen, iron and steel goods. [1] | Specified goods in those sectors plus electricity; code and origin rules apply. [5] |
| Threshold | £50,000 or more; apply both value tests below. [2] | Exemption up to 50 tonnes net mass per importer per calendar year across aluminium, cement, fertilisers, iron and steel. None for electricity or hydrogen. [5] |
| Carbon cost | Tax with qualifying overseas carbon-price relief. [1] | Certificates, with applicable adjustments and carbon-price deductions. [5] |

## UK registration tests

Expected imports: from 1 January 2027, check whether qualifying imports will reach £50,000 in the next 30 days. [1][2]

Past imports: on the first of each month, check whether qualifying imports reached £50,000 in the preceding 12 months. Exclude pre-2027 imports and apply statutory exclusions to both tests. See the source note on the trigger date. [1][2]

## EU example

Illustrative EU example: an importer brings in 30 tonnes of covered steel and 25 of aluminium in one calendar year. The 55-tonne total exceeds the threshold. Obligations cover all relevant imports that year, not just the excess. [5]



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## Key dates

**EU.** 1 February 2027: certificate sales start. 30 September 2027: first annual declaration and certificate surrender, for 2026 imports. [5]

**UK.** Tax and first period start 1 January 2027. Registration opens by 1 January 2028. For a 2027 trigger, register by 31 January 2028. First return and payment: 31 May 2028. [1][3]

## Recommended actions

A practical way to start, with suggested owners and timing:

**1. Map affected trade.** Keep codes, origin, destination, value, net mass, importing entity and customs arrangements. Get classification advice. *Procurement / customs lead, now.*

**2. Check permission and thresholds.** Confirm EU authorisation or valid 2026 pending-application permission. Keep its reference, totals, forecasts, exclusions, UK trigger date and deadlines. [5] *Finance / customs, before import and monthly.*

**3. Request evidence.** Identify factories and emissions methods. Keep verification records and the basis for permitted default values. *Supplier-data owner, before purchase.*

**4. Check costs and contracts.** Record rates or certificate prices, permitted relief, evidence duties and who bears the cost. *Commercial / finance leads, before agreement.*

**5. Prepare for filing.** Link customs entries, orders, quantities and emissions evidence. Check official changes with specialists. *Reporting owner, throughout the year.*

## Common mistakes and what to do instead

• Waiting for registration to open: monitor exposure and keep records from the outset.

• A product declaration treated as CBAM evidence: check installation and monitoring rules.

• UK carbon pricing assumed to exempt trade: confirm the actual relief or exemption conditions.

## How Reinventives can help

Our product and supplier data review can produce a trade-flow evidence register and targeted supplier requests. We organise owners, checks and next steps. Customs classification, tax opinions and accredited emissions verification remain with the relevant specialists.

**Book a construction reporting conversation: reinventives.co.uk/construction/book**

Related briefing notes: BN006 EPDs | BN002 Scope 3 | BN011 Reliable carbon data

## Sources and review dates

[1] HMRC / HM Treasury, CBAM policy summary, 16 July 2026; sections 3-7.

[2] Finance Act 2026, Part 5 and Schedule 17 paragraph 2; registration triggers.

[3] HMRC, Check if you will need to register for CBAM, 16 July 2026.

[4] HMRC, Work out the date you will need to register for CBAM, 16 July 2026; differing date wording.

[5] European Commission, CBAM Questions and Answers, 27 May 2026; Q1.1, Q2.1, thresholds and calendar.

UK trigger date: Schedule 17 paragraph 2 and HM Revenue & Customs (HMRC) policy use the first-of-month test. HMRC's registration-date page instead uses the date imports reached the threshold. Refer to the legislation and ask your tax adviser to confirm the date. The separate deadlines above remain supported. [1][2][4]

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Review immediately on HMRC clarification, legislation, scope or timetable changes, or an EU CBAM amendment.





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