

CBAM – Exención 150 euros (2)

Como continuación a nuestra Circular adu - 112.23, de 27.11.2023, les facilitamos una nueva comunicación del Departamento de Aduanas e Impuestos Especiales (que, a su vez, contiene una comunicación de la Comisión Europea), en la que se confirma que únicamente hay que tener en cuenta las partidas de un mismo envío, sometidas al CBAM, para el cálculo del umbral de los 150 euros.

Sólo se suman en un mismo envío las mercancías afectadas por CBAM para sumar el mínimo de 150.

Dear colleague,

Please find below detailed information on the application of the *de minimis* provision pursuant to the CBAM Regulation. Please note that we are about to update our list of frequently asked questions on our website. We invite you to refer to this document in the future.

Carbon Border Adjustment Mechanism (europa.eu)

Small quantities of imported goods falling in the scope of the CBAM may be automatically treated as exempt from the CBAM Regulation provided that the *de minimis* exemption apply.

The *de minimis* exemption applies to consignments in which the total intrinsic value of the CBAM goods does not exceed EUR 150. Therefore, the overall value of the total CBAM goods in one consignment has to be considered, and if that value is above EUR 150, then the *de minimis* exemption does not apply. To illustrate, consider the following two cases:

Case 1: In my consignment, I have X non-CBAM goods, each of a nominal value of Y EUR. They are not relevant for the application of the *de minimis* exemption. I also have one package of Portland cement identified by its CN code (2523 21 00) for which the value does not exceed 150. The *de minimis* exemption applies.

Case 2: In my consignment, I have X non-CBAM goods, each of a nominal value of Y EUR. They are not relevant for the application of the *de minimis* exemption. I also carry one tonne of Portland cement (CN code 2523 21 00) and one tonne of Other Portland cement (CN code 2523 29 00). The value of each CBAM good is EUR 120. The total value of the CBAM goods in my consignment is above EUR 150 and therefore the *de minimis* exemption does not apply.

Best wishes,



Irun, 28 de noviembre de 2023