



CBAM Declaration
For indirect customs representation where the importer is established outside of the European Union (EU) and the indirect customs representative must perform CBAM Obligations

The Declaration:

From the Client

Full company name at Chamber of Commerce:	
Full registered business address:	
Registered postal code:	
Registered place of business:	
Country:	
Chamber of Commerce registration number:	
Chamber of Commerce town:	
Chamber of Commerce country:	
Tax registration number:	
EORI number:	
Represented by full name:	
Position:	
E-mail address contact person:	

hereinafter referred to as the Client,

and



To the Customs Representative:

Waalhaven Douane Service B.V. located at Holtum Noordweg 7, 6121 RE Born, in The Netherlands, registered with the Chamber of Commerce in Rotterdam, in The Netherlands, under Chamber of Commerce number 13038887, operating under tax registration number NL8056.89.710.B01 and EORI number NL805689710, duly represented by Mr. A.P.M. Koolen, in the position of General Manager, hereinafter referred to as the 'Custom Representative'.

Together 'the Parties'

The Client hereby guarantees that:

- A. the Client is familiar with Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism as amended by Regulation (EU) 2025/2083 of 8 October 2025 ('CBAM') and further elaborated in Commission Implementing Regulation (EU) 2024/3210 of 18 December 2024 as regards the CBAM registry and Commission Implementing Regulation (EU) 2025/486 of 17 March 2025 as regards the conditions and procedures related to the status of authorized CBAM declarant;
- B. the Client, as importer, is aware that in accordance with article 2a CBAM they shall be exempted from the obligations under CBAM if the net mass of the imported goods listed in Annex I to CBAM ('CBAM Goods') in the EU in a given calendar year does not cumulatively exceed the single mass-based threshold of 50 tonnes ('the de minimis exemption'). In the event that this threshold is amended by law, any reference herein to '50 tonnes' shall be read as referring to the amended threshold in force at the relevant time, as laid down in point 1 of Annex VII CBAM. That threshold applies to the total net mass of CBAM Goods under all CN codes (with the exception of hydrogen and electricity) aggregated per importer and per calendar year;
- C. the Client is aware that the Customs Representative, when lodging a customs declaration as an indirect customs representative in accordance with article 18 of Regulation (EU) 952/2013 regarding CBAM Goods, is required to obtain the status of authorized CBAM declarant irrespective of whether the Client can rely on the de minimis exception for the reason that the Client is not established in a Member State of the EU;
- D. the Client shall timely inform the Customs Representative when the Client expects to exceed the threshold of 50 tonnes, which shall in any case be no later than the moment that 90% of the 50 tonnes threshold has been exceeded;
- E. the Client shall provide an update of the total actual volume of CBAM Goods imported in the EU during a relevant calendar year upon request;
- F. the Client knows that where, within a relevant calendar year, the threshold of 50 tonnes is exceeded, the Customs Representative will be subject to CBAM obligations including the obligation to submit a CBAM declaration in respect of all emissions embedded in all CBAM Goods imported in that relevant calendar year on behalf of the Client and the obligation to purchase and surrender CBAM certificates in respect of all those emissions;
- G. the Client, who may be represented by one or several indirect customs representatives, is aware that when the Client exceeds the 50 tonnes threshold, the Customs Representative shall only be subject to CBAM obligations in respect of the CBAM Goods imported on behalf of the Client by the Customs Representative;
- H. the Customs Representative is allowed to delegate the submission of the CBAM declaration to a third party in accordance with article 5(7a) CBAM;
- I. the Client recognizes that all obligations that follow from CBAM will be performed by or on behalf of the Customs Representative at the Client's expense and risk;
- J. arrangements will be made with the Customs Representative to agree on the use of actual values, to be supplied by the Client and verified by accredited verifiers, or default values made available by the European Commission, for the calculation of embedded emissions in the CBAM declaration;
- K. the Client shall provide, in a timely and sufficient manner, the Customs Representative with correct information and documentation that the Client knows or ought to know is necessary for the Customs Representative to perform CBAM obligations (including but not limited to: its EORI number, the expected total quantity of imported CBAM Goods in the EU in a calendar year, and any carbon price paid in third country(ies) for CBAM Goods);



- L. the Client, for the benefit of the Customs Representative, provides a bank guarantee in the amount of for a duration of months to allow the Customs Representative to surrender the required number of certificates by 31 May of the year following the year of import and/or which serves as collateral for the benefit of the Customs Representative in respect of the Client's liability under this Declaration
- M. if the Customs Representative cannot sufficiently perform its duties as authorized CBAM declarant because of the non-compliance by the Client (including its employees and/or third parties whose services the Client engages) of any obligation pursuant to CBAM, this Declaration or any other applicable (inter)national legislation, the Client will be liable towards the Customs representative for any damage – including but not limited to material and immaterial damage, consequential damage, fines, interest, as well as penalties and confiscation – suffered directly or indirectly by the Customs Representative as a result thereof;
- N. the Client shall indemnify the Customs Representative at all times against third-party claims, including but not limited to claims brought by customs authorities and the Dutch Emission authority, connected with or ensuing from the damage referred to in the previous paragraph;
- O. the Customs Representative retains the right to refuse an assignment to submit a customs declaration for CBAM Goods, which also includes refusal of the corresponding CBAM obligations. Such refusal shall not affect any obligations of the Customs Representative under applicable law nor the continued application of this Declaration with respect to customs declarations already made.

The Client hereby acknowledges the applicability under this Declaration of the Dutch Forwarding Conditions version 2018 (including the arbitration clause), which can be read and downloaded [here](#). This Declaration is exclusively governed by the law of the Netherlands.

Client, legally represented by:

Full name:	
Position:	
Date:	
City:	

Signature (and stamp):