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Guidance document

Import of Goods transported by fixed transport installations such as Electricity and Natural gas under Centralised Clearance for Import (CCI)

Final version of 12 October 2026

Disclaimer: "It must be stressed that this document does not constitute a legally binding act and is of an explanatory nature. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. There may also exist national instructions or explanatory notes in addition to this document."

I. Background

During the Customs Business Group on the authorisation process for Centralised Clearance for Import (CCI CBG/CPG015/111) held on **20.02.2026** with the Member States (MS) and Trade Contact Group (TCG) representatives one of the issues discussed was the import of electricity and natural gas transported by fixed installations (e.g. pipelines and cables) under CCI. The discussion was focused on the information required in the CCI and EIDR (Entry into declarant's records) authorisations for import of electricity and natural gas mainly to clarify the location of goods and the PCI in the authorisations, as well as the import process and practical supervision of such goods, since no physical inspection can be carried out for these goods due to their nature. It emerged that divergent approaches were being applied across MSs for the electricity and natural gas import. MSs requested the development of common guidance on the importation of electricity and natural gas under CCI framework. The draft guidance, developed to address the divergent MSs practices, was discussed and updated in several CCI CBG meetings. It was also subject to internal review by TAXUD and external consultation with MSs and Trade community. The final guidance outlines the standardised procedures for electricity and natural gas imports, focusing on the EIDR and CCI authorisation, declaration and supervision measures, and CBAM requirements and compliance obligations for electricity import, since electricity is a subject of CBAM regulation.

The primary objective of the guidance is to ensure a harmonised approach, replacing the varying practices previously applied by Member States.

The final version of the Guidance was approved by the stakeholders at CCI CBG meeting on 12 October 2026.

II. CCI authorisation for goods transported by fixed transport installations (electricity and natural gas)

Given that goods transported by fixed transport installations, such as electricity and natural gas, cannot, by their nature, be physically presented to customs, their placing under a customs procedure other than transit is subject to an Entry in the declarant's records (EIDR) with a waiver from presentation notification (PN) in accordance with Article 182(3) UCC and submission of a supplementary declaration, which is recommended to be of recapitulative nature. If the Economic Operator (EO) intends to use CCI for the import of electricity and/or natural gas, they must ensure that authorisation for the use of EIDR is granted either beforehand or simultaneously with the CCI authorisation. In such cases, the holder of both authorisations must be the same (including a valid CBAM authorisation), and the supervising customs office (SCO) indicated in both authorisations must also be identical (Article 1(36) DA).

It should be noted that EOs must hold AEO status for customs simplifications (AEOC) to use CCI simplification. As such, they automatically comply with the requirements of Article 182(3)(a) of the UCC and are thereby exempt from the obligation to submit a PN for the goods declared in the trader's system. This is particularly relevant in cases where goods are transported by fixed transport installations (such as electricity and natural gas), as their nature and flow preclude physical presentation and physical inspection/checks by customs.

One of the conditions to allow EIDR with PN waiver is to ensure that at the time of the entry in the declarant's records, the goods are no longer subject to prohibitions or restrictions (P&R), except where otherwise provided in the authorisation. During the pre-audit, checks of the conditions to allow PN waiver for goods subject to P&R can be integrated to the authorisation. This is especially

relevant for electricity generated in and imported from non-Union countries which is subject to CBAM.
Customs authorities are entitled to carry out checks that the importer of the electricity or the indirect representative is an authorised CBAM declarant. This verification may be carried out through the CBAM Registry during the pre-audit checks, as well as over time, in accordance with the relevant CBAM guidances.

Furthermore, the CBAM Registry is offering a dedicated web page for all registered customs officers to verify whether an EO holds a valid CBAM Authorisation. This service is recommended for use in the context of EIDR, particularly for electricity.
When evaluating applications for EIDR, customs officers must verify the following information among other details:

- whether the goods covered by the EIDR application are subject to CBAM;
- whether the applicant is an authorised CBAM declarant

In the case of applications for CCI, a specific consultation procedure is obligatory between MSs involved according to Article 229 IA, while the consultation procedure in case of EIDR is not mandatory under the legal framework. Nonetheless, it is recommended that a consultation procedure be carried out also for EIDR authorisations linked to centralised clearance authorisation, even where not legally required, as a good practice. In case the CCI is used in combination with EIDR, the D.E. Geographical validity - Union in the EIDR authorisation should cover also the MSs covered by the CCI authorisation. Therefore, the authorised CCI holders must have a valid EIDR authorisation with the geographical validity coverage matching all participating MSs under the CCI authorisation.

Applicants for the CCI authorisation who already hold a national EIDR authorisation should apply for its amendment to extend its geographical validity to include in it the participating MSs in the CCI authorisation. This is possible if the MS uses the central EU Customs Decision System (CDS) to manage both its national and multinational customs decisions. If, however, the MS uses its national CDS for national decisions/authorisations and the central EU CDS exclusively for multi-national authorisations, the applicant for CCI authorisation should apply for a new multi-national EIDR authorisation via the central EU CDS.

When the consultation procedure is initiated in the CDS system, both applications for CCI and EIDR, along with draft authorisations, control plans and any additional information shall be made available by the authorising MS customs authority (AMS) to the customs authorities in the Participating MS (PMS). A control plan is mandatory if CCI is combined with an authorisation for EIDR (Article 233 IA). The control plan is specific to the individual economic operator, and it is for customs use only and relates to both the supervision of the customs procedures and the monitoring of the authorisations. It sets the frequency and type of customs controls, taking into account the transactions, nature of the goods, risk factors, and internal control levels, to ensure effective oversight throughout the EIDR process. In case of CCI, the control plan, specifying the sharing of tasks between the Supervising Customs Office for CCI (SCI) and Presentation Customs Office for CCI (PCI), shall take into account the prohibitions and restrictions applicable at the place where the customs office of presentation is located, as referred to in Article 233(4) IA. Additionally, under CCI, the authorisation holder is always an AEOC, and the control plan should take into account the monitoring plan drafted by the customs authority for managing the AEO authorisation.

It should be noted that, in addition to the SCI, there are several common data elements (D.E.s) in the CCI applications/authorisations and EIDR applications/authorisation that must also be aligned:

1. 3104000000 - Geographical validity — Union: All MSs concerned in the CCI authorisation should be included also in the EIDR authorisation.

2. 3404000000 - Place where records are kept: This data is available only in the applications, but it must be aligned in both applications to identify and agree on the locations in all MSs, where the applicant's records are kept or intended to be kept, relating to the location of the goods provided for in D.E. 3408000000.

3. 3408000000 - Location of goods: The locations where the control device/s, which record the quantities of goods arriving at the importer's plants/premises or accepted in its distribution network and released for free circulation) can be inspected and controlled by the PCI must include at least the following details: company name, address, EORI number and the identification number/s of the device/s.

4. 3702000000 - Type of customs procedures (CPC): CPC 40 can only be used under EIDR for goods transported by fixed installations. According to Article 150(3)(a) UCC-DA, CPC 42 and 63 are not allowed to be used in combination with EIDR authorisation.

Consequently, EIDR cannot be used for goods released for free circulation that are exempt from VAT due to an intra-Union dispatch (CPC 42 and 63), or for goods moved under an excise duty suspension within the EU, according to Article 16(1)(b) of Directive (EU) 2020/262.

5. 3703000000 - Type of declaration: the CCI authorisation should include in D.E 3703000008 Code 3- Entry in the declarant's records (in accordance with Article 182 of the Code).

The reference number of the EIDR authorisation in D.E. 3703010… should also be indicated. If the authorisation for EIDR is not yet granted, the registration number of the application for EIDR in D.E. 3703020 should be provided.

6. 5303000000 - Presentation Customs Office: This data is applicable only in CCI authorisation. The customs office responsible for the place, where the goods are deemed to be presented, from the moment when the transit procedure is deemed to have ended and the goods are deemed to be in temporary storage (Article 321(5) and (6) UCC-IA "Goods transported by fixed transport installations"). It is always a prerequisite to determine this office of presentation and therefore also the "location of goods" before granting the CCI authorisation, because controls can only be performed post-release and on a documentary basis, as the goods are deemed released before any physical intervention/control is possible.

7. 3413000000 - Supervising Customs Office: The supervising customs office indicated in both authorisations should be one and the same.

The CCI and EIDR Authorisation holder may use the CCI authorisation to:

- Declare their own goods for release into free circulation or,
- Act as an indirect representative by declaring goods in their own name (as declarant), and on behalf of their clients/importers.

Any specific conditions under which the release of the goods is allowed shall be set out in the EIDR authorisation. For instance, "the date of release of the goods has to be clearly entered in the declarant´s records.

III. Clearance of goods for free circulation, which enter the customs territory of the EU by fixed transport installations and declared for import under CCI.

According to the UCC, all goods intended to be placed under a customs procedure, except for the free zone procedure, must be covered by a customs declaration appropriate for the particular procedure.

Under CCI, goods transported by fixed transport installations may only be released for free circulation through a customs declaration entered in the declarant's records (trader's system). The declaration shall be made in the declarants' records when non-union goods (electricity and natural gas) are deemed to be in temporary storage – and thereby deemed to be presented to customs – at the end of the transit procedure in accordance with Article 321 (6) of Regulation (EU) 2015/2447. This declaration must include at least the particulars required for a simplified declaration. It shall be deemed to have been accepted at the moment at which the goods (electricity or natural gas) are entered in the records (Art. 182 (2) of UCC). While no PN is required at the time of declaration in the traders' system, a supplementary declaration must be submitted to the SCI customs authority via the CCI system within the time limits set out in the EIDR and CCI authorisations.

The holder of CCI and EIDR authorisation is always the declarant in the customs declarations made in the declarant's records and subsequently in the supplementary declaration.

In the case of PN waiver, the goods shall be deemed to have been released at the moment of entry in the declarant's records (Art. 182 (3) of UCC). The date of release of the goods must be clearly entered in the declarant´s records. The date of the EIDR is the date of the acceptance of the customs declaration. It is important to bear in mind that the country of origin of electricity is always the country where it was produced (generated). This rule applies even if the electricity passes through (is traded via) another non-EU country before finally entering the EU.

Example:

For electricity imports:

If electricity is produced in Norway (a non-EU country) but first traded through the UK (another non-EU country) before reaching the EU, its country of origin is still Norway, not the UK.

For natural gas imports:

The country of production should be defined according to the definition of Article 2 (29) of Regulation (EU) 2026/261 of the European parliament and of the Council:

> '**Country of production'** means the country where the natural gas is extracted, regardless of whether it has subsequently been liquified or regasified in another country. Where natural gas extracted in countries other than the Russian Federation is liquified or regasified in the Russian Federation, Russia shall be considered to be the country of production.

This definition is crucial for the correct application of the EU's ban on natural gas imports from Russia.

Under EIDR, the declaration in the declarant's records must include all additional information, documents, certificates, and authorisations required for the goods and CPC 40, alongside the data of the customs declaration. Specifically, for electricity, the CBAM account number should be declared with code Y128 in D.E. 'Additional reference' or under D.G. Supporting documents. This is relevant for both the declaration made in the declarant's records and the subsequent

supplementary declaration. Upon lodgement of the supplementary declaration in the CCI system (at MS of SCI), the CBAM authorisation and account number must be automatically validated via the CCI system integration with EU Customs Single Window.

In practice, under CCI in combination with EIDR and PN waiver, no data and information exchange occur between SCI and PCI at the time when the electricity or natural gas are declared in the declarant's records and released for free circulation. Since all customs declaration data are available in the declarant's records (the trader's system), they should be accessible there and customs officer can review these records through the access to the declarant's records (a prerequisite for the trader to obtain EIDR authorisation), rather than via the CCI system.

The exchange of data and information between SCI and PCI via CCI system occurs at a later stage, upon lodgement of the supplementary declaration at the SCI. This declaration is then processed jointly by both customs offices until its finalisation, at which point the SCI electronically notifies both the declarant and the PCI.

The recapitulative supplementary declaration in case of EIDR (additional declaration type "V") is covering more than one EIDR, submitted 10 days following the end of the period that they cover in which the goods under the EIDRs have been released. It should cover all the EIDRs of this period. The recapitulative supplementary declaration can cover multiple Goods Shipment (GS) levels, each corresponding to a specific EIDR customs declaration under which goods were released during the covered period. Most parties, such as exporter, seller, and buyer, are indicated at the GS level, and if they differ in the EIDR, they can be covered by a single supplementary declaration. At the declaration level, only the importer, declarant, and representative are indicated. A single recapitulative supplementary declaration must be lodged for all EIDRs lodged in the context of the CCI authorisation in a given period. However, if the declarant acts as an indirect representative for multiple importers, more than one recapitulative supplementary declaration may need to be lodged for the same period.

For goods transported by fixed installations, customs supervision should rely primarily on post-release documentary controls, including records, invoices, contracts, receipts from transmission operators, and other supporting evidence relevant to the imported quantities and origin.

<u>Other specifics regarding the import of electricity:</u>

- Import duty is zero for import of electricity (CN 27160000) and natural gas (CN 27111100)
- The VAT and Excise are charged at the moment when electricity and natural gas are released for consumption. When the importer uses those goods for its own manufacturing and the goods are fed directly into its consumer network, the VAT and Excise are due by the importer. If the importer acts as an intermediary, however, neither VAT nor Excise is due, because both need to be paid by the final consumers, i.e., the end users.

  Under CCI with message IE415 (used also for the supplementary declaration) it is optional (in the external domain) for the declarant to send the calculated customs duties and other taxes, as they can be calculated by the customs authorities (Annex B DA, note 13), but in message IE401 exchanged in the common domain, D.G. 'Duties and Taxes' is required, which means that the SCI need to calculate the customs duties amount(s) and send this information to PCI with IE401. As mentioned above for electrical energy and natural gas it may happen that no duties and taxes are due. In this situation a zero value can be filled in for the D.E.s within D.G. 'Duties and taxes', which are required, and a value '0' is to be considered as a valid number, for them.

IV. CBAM REQUIRMENTS AND COMPLIANCE OBLIGATIONS FOR ELECTRICITY IMPORTS UNDER CCI

- **The CBAM applies to electricity generated in and imported from third countries.**

The authorised declarant for CBAM purposes must be the same entity that imports the CBAM goods, i.e. the entity that submits the customs declaration and refers to the CBAM account number therein, i.e. either the importer or the indirect customs representative.
Consequently, either the CCI holder must be authorised for CBAM purposes, or if he is acting as an indirect representative of the importer, the importer itself must hold CBAM authorisation.
Customs authorities are entitled to carry out checks that the importer or the indirect representative is an authorised CBAM declarant.
Regulation (EU) 2023/956 - Article 25: Without prejudice to Article 2a, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.
The CBAM account number must be declared as described above in section III.

- **Imports of electricity (in the case of explicit capacity allocation)**

When electrical energy (CN code 2716 00 00) is released for free circulation, the quantities of electricity to be declared in the customs declaration must be based on the quantities that have been nominated, in accordance with Regulation (EU) 2016/1719.

Nominations can be understood as the process by which physical transmission rights holders and their counterparties, or an authorised third parties, notify the use of cross-zonal capacity for the exchange of electricity to the respective TSOs, who then validate and register the nominated quantities in accordance with the applicable nomination and scheduling rules, so that the nominated exchange is reflected in the relevant schedules. Under the EU CBAM Regulation, the nomination step is the primary trigger for carbon accountability. Where transmission capacity for electricity imports is allocated via explicit allocation, the person to whom capacity has been allocated and who nominates that capacity for import is legally regarded as the "Authorised CBAM Declarant". This makes the nominating party solely responsible for calculating the embedded CO2 emissions of the imported electricity and surrendering the corresponding CBAM certificates.

When determining the quantity of electricity to be declared in the customs declaration, all quantities nominated by the importer as entering and leaving the customs territory of the Union during the same hour need to be considered.

When electrical energy (CN code 2716 00 00) is released for free circulation, the physical transmission rights holder, or any entity notifying the TSO of the use of the cross-zonal capacity for the exchange of electricity should be the entity releasing the imported electricity for free circulation. This entity should therefore be considered as the importer.

- **Transit of electricity**

It is important to clearly distinguish between two different notions of transit related to imports of electricity:

(1) As a general rule, pursuant to Article 321 of Regulation (EU) 2015/2447, any electricity entering the Union customs territory is deemed to be placed under the Union transit procedure. The Union transit procedure is then deemed to have ended when, for instance, the electricity is released for free circulation, or the operator of the fixed transport installation certifies that the electricity has left the customs territory of the Union.

(2) In the context of CBAM, 'electricity in transit' includes the following cases:

- Case 1: electricity is produced in a non-EU country (A), enters an EU Member State (transit country), and then goes to another non-EU country (B) for consumption.
- Case 2: electricity is produced in the EU, goes to a third country (transit country), and then re-enters the EU for consumption.
- Case 3: electricity is produced in a non-EU country (A), enters another non-EU country (B; transit country), and then goes to the EU for consumption.

For Case 1, the difference between the nominated quantities and the amount of electricity released for free circulation should serve as the basis to identify the quantities of electricity in transit. The transiting electricity does not have to be declared in a customs declaration.

For Case 2, a customs declaration is due, but CBAM does not apply since the country of origin of the imported electricity is an EU country. The correct identification of such transit electricity flows is central for the implementation of CBAM.

For Case 3, the country of origin to be declared in the customs declaration shall be country A.

<u>For each case an illustrative example is provided below:</u>

1.

a. An EU physical transmission rights holder nominates 10 MWh of electricity entering the EU at an interconnector located at a border with a non-EU country. These 10 MWh of electricity are only transiting via the EU to be consumed in a non-EU country. In this case, no customs declaration shall be lodged. To verify the correctness of the amount transiting via the EU (10 MWh in this case), the provisions under Point b. may also apply.

b. An EU physical transmission right holder nominates 10 MWh of electricity entering the EU at an interconnector located at a border with a non-EU country. Among these 10 MWh, 8 MWh are meant to be placed into the Union market, thus released for free circulation. Therefore, the EU physical transmission rights holder declares 8 MWh in the customs declaration, to be released for free circulation. The remaining 2 MWh are deemed to remain under the transit procedure until the operator of the fixed transport installation certifies that the 2 MWh have left the customs territory of the Union, pursuant to Article 321, paragraph 5b (iii) of Regulation (EU) 2015/2447. For the purpose of verifying the correctness of the amount transiting via the EU (2 MWh in this case), customs authorities or other competent authorities may require the importer to provide another proof of nomination at an interconnector in order to prove that these 2 MWh were not meant to be placed into the Union market. For the purpose of checking the amount of transited electricity, customs authorities may use nominations data that can be obtained from transmission system operators (TSOs).

2. An EU physical transmission right holder nominates 10 MWh of electricity originating from the EU that exited the EU and entered the EU again at an interconnector located at a border with a non-EU country. All those 10 MWh are consumed in the EU. In this case, the 10 MWh of electricity have to be declared in a customs declaration. For CBAM purposes, this electricity would not be subject to CBAM because it is originating from the EU (see Article 2(1) of Regulation (EU) 2023/956.

3. An EU physical transmission right holder nominates 10 MWh of electricity originating from a non-EU country to a second non-EU country bordering an EU country and then

nominates those 10 MWh from the second non-EU country to an EU country. All those 10 MWh are consumed in the EU. In this case, the 10 MWh of electricity have to be declared in a customs declaration and under CBAM. The country of origin to be declared must be the first country, i.e. where the electricity is produced.