

Open consultation

Draft regulations: Carbon Border Adjustment Mechanism (CBAM)

From: [HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](/government/organisations/hm-revenue-customs)

Published 10 February 2026

Summary

This technical consultation seeks comments on the draft secondary legislation for carbon border adjustment mechanism (CBAM)

This consultation closes at
11:59pm on 24 March 2026

Consultation description

This technical consultation sets out the draft secondary legislation that will come into effect on 1 January 2027 alongside Carbon Border Adjustment Mechanism (CBAM) being introduced.

The aim is to gather feedback from stakeholders on the drafting of the draft secondary legislation to ensure that it delivers the policy correctly and effectively for the tax to operate as intended and provide for administrative matters.

Draft notices which will have force of law are also being published to support understanding of how all of the CBAM legislation will read together. This document is not formally part of the consultation, however if you have feedback on it, this can also be shared.

You can also read the [policy summary document \(https://www.gov.uk/government/publications/carbon-border-adjustment-mechanism-cbam-policy-summary\)](https://www.gov.uk/government/publications/carbon-border-adjustment-mechanism-cbam-policy-summary) for further information of how CBAM will operate.

The draft secondary legislation includes the legislative requirements associated with the administration of the tax, including but not limited to:

- administrative requirements relating to registration for CBAM
- tax returns and required content
- reimbursement arrangements
- weight of CBAM goods
- record keeping

This is of interest to:

- UK importers of goods from the aluminium, cement, fertilisers, hydrogen, and iron and steel sectors and downstream producers that use these goods in their supply chains
- respondents to the previous consultation
- international partners with an interest in CBAM policy

Any responses to or queries about this consultation should be sent by email to cbampolicyteam@hmrc.gov.uk by 11:59pm on 24 March 2026, using the subject line 'CBAM technical consultation response' and clearly referencing the relevant parts of the legislation.

Background

The government confirmed on 30 October 2024 that a UK CBAM will be introduced on 1 January 2027 and introduced primary legislation for CBAM in Finance Bill 2025 to 2026.

CBAM will place a carbon price on specified goods imported to the UK from sectors that are at risk of carbon leakage. It takes effect from 1 January 2027.

Further details can be found in the [policy summary document](https://www.gov.uk/government/consultations/draft-legislation-carbon-border-adjustment-mechanism/carbon-border-adjustment-mechanism-cbam-policy-update) (<https://www.gov.uk/government/consultations/draft-legislation-carbon-border-adjustment-mechanism/carbon-border-adjustment-mechanism-cbam-policy-update>).

Documents

[The Carbon Border Adjustment Mechanism \(Administrative Provisions\) Regulations 2026 \(Draft\)](https://assets.publishing.service.gov.uk/media/698b033b8492b54795c1be1a/The_Carbon_Border_Adjustment_Mechanism_Administrative_Provisions_Regulations_2026_Draft.pdf)

[https://assets.publishing.service.gov.uk/media/698b033b8492b54795c1be1a/The Carbon Border Adjustment Mechanism Administrative Provisions Regulations 2026 Draft .pdf](https://assets.publishing.service.gov.uk/media/698b033b8492b54795c1be1a/The_Carbon_Border_Adjustment_Mechanism_Administrative_Provisions_Regulations_2026_Draft.pdf)

PDF, 411 KB, 9 pages

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[The Carbon Border Adjustment Mechanism \(Calculation of CBAM Rate and Determination of Carbon Price Relief\) Regulations 2026 \(Draft\)](https://assets.publishing.service.gov.uk/media/698b035b46be5092a1cfd82e/The_Carbon_Border_Adjustment_Mechanism_Calculation_of_CBAM_Rate_and_Determination_of_Carbon_Price_Relief_Regulations_2026_Draft.pdf)

[https://assets.publishing.service.gov.uk/media/698b035b46be5092a1cfd82e/The Carbon Border Adjustment Mechanism Calculation of CBAM Rate and Determination of Carbon Price Relief Regulations 2026 Draft .pdf](https://assets.publishing.service.gov.uk/media/698b035b46be5092a1cfd82e/The_Carbon_Border_Adjustment_Mechanism_Calculation_of_CBAM_Rate_and_Determination_of_Carbon_Price_Relief_Regulations_2026_Draft.pdf)

PDF, 347 KB, 9 pages

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[The Carbon Border Adjustment Mechanism \(Transitory Provision\) Regulations 2026 \(Draft\)](#)

https://assets.publishing.service.gov.uk/media/698b03836c8ef8db1fcfd830/The_Carbon_Border_Adjustment_Mechanism_Transitory_Provision_Regulations_2026_Draft_.pdf

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[The Carbon Border Adjustment Mechanism Consolidated Tertiary \(Draft\)](#)

https://assets.publishing.service.gov.uk/media/698b0420701ea1f716d7126b/The_Carbon_Border_Adjustment_Mechanism_Consolidated_Tertiary_Draft_.pdf

PDF, 139 KB, 6 pages

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Ways to respond

Email to:

cbampolicyteam@hmrc.gov.uk

Published 10 February 2026



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