CBAM: Information for EU Import Buyers

Carbon Border Adjustment Mechanism (CBAM) — what it means for imports of iron, stainless steel and aluminium goods

Dear Buyer,

Bonray supplies bakeware, kitchenware and cookware made from iron (including carbon steel), stainless steel and aluminium to importers in the European Union (EU). Some of these goods are in scope of the EU Carbon Border Adjustment Mechanism (CBAM), which applies a carbon cost to certain imported goods. This note explains the key points to plan for and the information we can supply. It is general information only, not legal advice — please confirm your own position with your customs broker or adviser.

The key points

Point	What it means
50-tonne threshold	CBAM applies to importers bringing more than 50 tonnes of in-scope goods into the EU in a calendar year. At or below 50 tonnes, the main obligations here do not apply. Check your combined volume across all suppliers, not just Bonray.
Authorised CBAM declarant status	Above the threshold, you — as the EU importer — need authorised CBAM declarant status to import in-scope goods. Bonray, as exporter outside the EU, cannot hold it for you, so allow time to apply in your EU member state.
Certificate sales open 1 February 2027	Authorised declarants will buy CBAM certificates to cover the carbon cost of their imports. Sales of CBAM certificates open on 1 February 2027.
First declaration due 30 September 2027	The first annual CBAM declaration is due by 30 September 2027. Keeping complete product, material and weight records for each shipment from the start will make it much easier to prepare.

What Bonray can supply

To help you identify your goods, check whether they are in scope, and prepare your records and declaration, we can supply the following for each product and shipment on request:

- **Product identification:** product name and description, product type (for example bakeware, kitchenware or cookware), and the customs / commodity code information we hold for the product.
- **Material information:** base material — iron / carbon steel, stainless steel or aluminium — including the stainless steel grade or aluminium type where applicable, and the material certificates we hold for the batch.
- **Coating information:** coating type where applicable, for example ceramic, silicone non-stick or PTFE non-stick coating.
- **Weight information:** net weight per piece and total net weight per shipment, so you can track your volume against the 50-tonne threshold.
- **Origin and factory information:** country of origin (China), our factory name and address, and a general description of the production process for the product.
- **Shipment documents:** commercial invoice and packing list showing product, material, quantity and weight for each shipment, to support your import records.

We do not include emissions figures, certificate costs or prices in this note. If your customs broker or adviser asks for specific installation or emissions data for a particular product, please send us their exact request and we will confirm what we can provide for that product before you rely on it.

What to do next

Please check your expected volume of in-scope goods, confirm with your customs broker whether you need authorised CBAM declarant status, and contact us early for the information above for current or planned orders. We will prepare it shipment by shipment so your records are ready well before the first declaration date.

Thank you for your continued partnership.