

The clause concerns the reporting obligations of ORLEN S.A. to the European Commission (EU), as part of the functioning of the carbon border adjustment mechanism (hereinafter referred to as „CBAM“).
The clause should be applied in contracts, the subject of which is the import of goods covered by CBAM.

CBAM clause

1. Under the authority of: **(i)** Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism [OJ L 130, p. 52-104], hereinafter referred to as the **‘Regulation’** and **(ii)** Commission Implementing Regulation (EU) 2023/1773 of 17 August 2023 laying down the rules for the application of Regulation as regards reporting obligations for the purposes of the carbon border adjustment mechanism during the transitional period [OJ L 228, p. 94-195], as well as adopted into the Polish legal system, **(iii)** acts of national law, ORLEN S.A. has reporting obligations to the European Commission as part of CBAM compliance requirements.
2. CBAM reporting obligations apply to the goods listed in Annex I to the Regulation, in particular the release for free circulation of such groups of goods as:
(i) cement, **(ii)** iron and steel, **(iii)** aluminium, **(iv)** fertilisers, **(v)** hydrogen, **(vi)** electricity - when these goods or processed products resulting from these goods under the inward processing procedure referred to in Article 256 of Regulation (EU) No 952/2013 are imported into the customs territory of the European Union, excluding the countries and territories indicated in Annex III of the Regulation. The list of the goods subject to CBAM reporting obligation may be extended in compliance with the applicable legal provisions.
3. In order to ensure Buyer's compliance with the aforementioned CBAM reporting obligations, the Seller shall, with regards to each (including partial) delivery of goods, provide the Buyer with a duly completed exchange form in xlsx format, to the e-mail address as indicated in the Order, by no later than the date of dispatch of the relevant goods. Form template is available for download at:
https://taxation-customs.ec.europa.eu/document/download/2c15cd0e-2447-4ef8-ab70-68b80b66ede8_en?filename=CBAM%20Communication%20template%20for%20installations_en_20241213.xlsx
4. If the data or information reported is incomplete or incorrect, the Buyer shall request the Seller in writing to complete or correct it accordingly. The Seller shall send the corrected form to the Buyer immediately, but no later than 3 days from receipt of the said document.
5. If the Seller has failed to deliver information required for the CBAM reporting obligation or has provided incomplete data, the Buyer is entitled to charge the Seller the penalty amount imposed by the national authorities or the European Commission for failure to fulfil or undue fulfilment of the CBAM reporting obligations.