INTEGRIN COMPLIANCE PLATFORM

Integrin UK CBAM

The UK Carbon Border Adjustment Mechanism, calculated on every import

Integrin calculates the UK CBAM liability on every covered import, after carbon price relief.

UK CBAM is a tax on the carbon embodied in imported aluminium, cement, fertiliser, hydrogen, and iron and steel, set by the Finance Act 2026 and the regulations made under it. The importer calculates the emissions embodied in the goods, multiplies them by HMRC's rate for the sector, deducts any carbon price already paid abroad and pays the difference to HMRC. Unlike the EU scheme, there are no certificates to buy or surrender.



The year's UK CBAM liability, the carbon price relief taken off it and the effective rate.

1 January 2027
The charge applies to covered goods imported from this date

£50,000
Customs value of covered goods, over 12 months or expected in the next 30 days, that requires registration

31 May 2028
Return and payment for 2027; quarterly returns from 2028

THE UK CBAM WORK IN INTEGRIN

Import declarations → Covered goods → Embodied emissions → Sector rate → Carbon price relief → UK liability

Covered goods and default values

> Coverage is set by commodity code, and HMRC has published a default emissions value for each covered code, in force for 2027 and 2028.

Integrin checks each goods item on a UK import declaration against the coverage list and prices it from HMRC's published default value. A goods item whose code has no published value is refused.

Functional units

> Cement is measured per tonne of clinker it contains and fertiliser per kilogram of nitrogen, so the declared weight has to be converted before the default value applies.

The clinker fraction and nitrogen content are held on the product and can be set on a goods item. Where one is missing, Integrin refuses the goods item and names the figure it needs.

Calculation Breakdown

Quantity (Metric Tonnes)	250.00000
Default Emissions EE (tCO2e/MT)	2.07500
Embedded Emissions (tCO2e)	518.75000
Net Emissions Liability (tCO2e)	518.75000
Gross Liability	£4,554.63

The calculation for one goods item: the quantity, HMRC's default value, the embodied emissions and the liability before relief.

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Sector rates

> HMRC sets a rate for each sector in pounds per tonne of CO2e every quarter, with free allocation already taken into account.

Integrin holds the rates by sector and date, and prices each goods item at the rate in force on its date of import.

Carbon price relief

> Carbon price paid outside the UK under a qualifying scheme comes off the liability. It's calculated per installation, scaled to the share of emissions the scheme covers, and can't exceed the liability on the good.

Integrin records the qualifying schemes and each installation's effective carbon price, applies the relief to each goods item, and states the reason on any goods item where none applies.

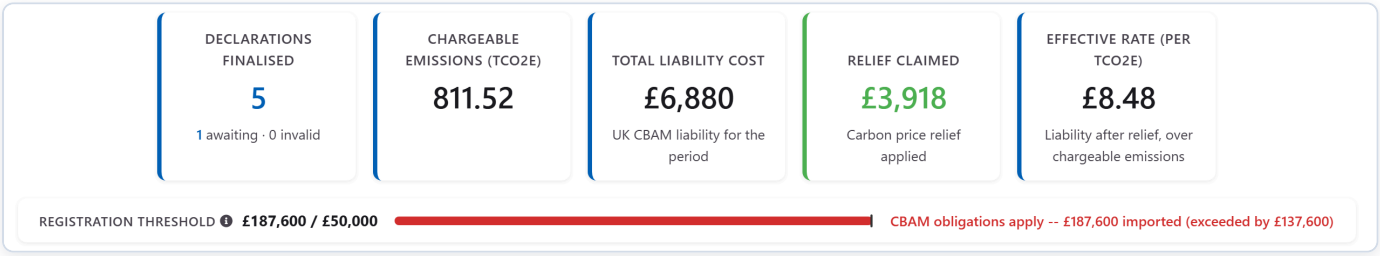
REGIME	SCHEME	NAME
GB / CBAM	AU_SAFEGUARD	Australia Safeguard Mechanism
GB / CBAM	CA_OBPS	Canada federal Output-Based Pricing System
GB / CBAM	CA_QC	Quebec cap-and-trade (SPEDE)
GB / CBAM	CH_ETS	Switzerland Emissions Trading System
GB / CBAM	CL_CARBON_TAX	Chile Carbon Tax
GB / CBAM	CN_ETS	China National Emissions Trading Scheme

Overseas carbon pricing schemes recorded for relief.

Liability and the registration threshold

> An importer must register once the customs value of covered goods reaches £50,000. Registration opens on 1 January 2028, and anyone who passes the threshold during 2027 registers by 31 January 2028.

The CBAM dashboard shows the year's UK liability in pounds, the relief applied and the value of covered goods imported against the £50,000 threshold.

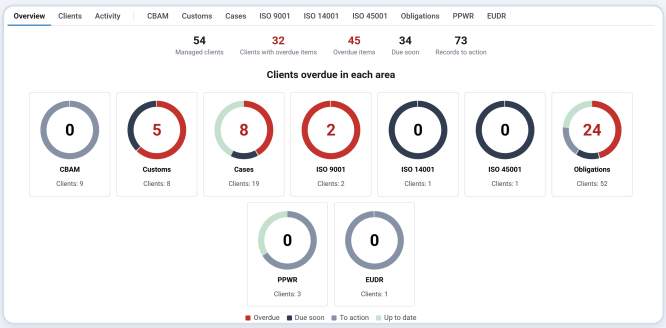


A UK importer's dashboard for 2027: emissions, liability after relief, and imports against the registration threshold.

UK CBAM is part of the Integrin platform

Integrin also covers EU CBAM, Irish customs, ISO 9001, 14001 and 45001, PPWR, EUDR, and cases and obligations. It prices each declaration under the rules of the country it was imported into. Integrin has a published API for integration with other systems.

It's built for companies running their own compliance, and for brokers and consultancies managing it for their clients. A consultancy works across all its clients with one login, each client in its own workspace, under the firm's own name and branding.



The Compliance Overview: overdue and due items in every compliance area.

See it working. For a demonstration in the platform, book a meeting or contact us at info@integringlobal.com.