



IACBAM Certification Standard

IACBAM 3002:2025 – CBAM Declarants

This standard defines the requirements, principles, and practices applicable to its specific scope within the IACBAM CBAM Certification Framework.



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IACBAM Certification Framework

The IACBAM Certification Framework establishes a structured and consistent approach to the Carbon Border Adjustment Mechanism (CBAM) value chain, covering platforms, organizations, professionals, and specialized functions. It is designed to ensure alignment with regulatory, operational, data, and security requirements across CBAM-related activities.

Within this framework, IACBAM develops voluntary standards that support the effective implementation of CBAM. Each standard addresses a specific component of the CBAM ecosystem, defining clear requirements, roles, and competencies relevant to that domain.

This document focuses on **IACBAM 3002:2025 – CBAM Declarants**, which forms part of the broader IACBAM framework.



IACBAM 3002:2025 – CBAM Declarants

The **IACBAM 3002:2025** certification is designed for organizations acting as CBAM declarants or preparing to obtain Authorized Declarant status. It is also used as a benchmark to evaluate whether an organization is properly structured to manage CBAM.

It defines the requirements for establishing and maintaining a structured CBAM Management System that ensures compliance with regulatory obligations, financial exposure, and emissions data reporting.

In practice, certified organizations operate CBAM not as a reporting exercise, but as an integrated process embedded across procurement, customs, finance, and compliance functions.



What does the standard cover?

IACBAM 3002:2025 focuses on four core areas:

- ▶ Governance, roles, and responsibilities for CBAM compliance
- ▶ Operational controls across classification, data, and reporting
- ▶ Traceability through audit trails and structured recordkeeping
- ▶ Financial exposure management through scenario-based assessments

The standard ensures that CBAM is not only reported, but also controlled, understood, and continuously improved.



Key capabilities

Certified organizations under IACBAM 3002:2025 are able to:

- ▶ Implement a CBAM Management System aligned with regulatory requirements
- ▶ Ensure accurate classification and scope determination
- ▶ Manage emissions data collection, validation, and reporting
- ▶ Maintain complete and auditable audit trails
- ▶ Coordinate effectively with suppliers, service providers, and authorities
- ▶ Assess and manage financial exposure linked to CBAM obligations
- ▶ Monitor regulatory changes and translate them into operational processes
- ▶ Perform internal audits and continuously improve CBAM performance



Position within the CBAM ecosystem

IACBAM 3002:2025 focuses on the organization as a whole – ensuring that processes, responsibilities, and controls are aligned to manage CBAM effectively.



Why it matters

As CBAM evolves, the challenge shifts from reporting to control, accountability, and financial impact. IACBAM 3002:2025 enables organizations to move from ad hoc reporting to structured compliance, reducing risk and strengthening trust with regulators and partners.

Want to know more?

For a more comprehensive understanding of the [International Association for the Carbon Border Adjustment Mechanism \(IACBAM\)](#) and its [CBAM Standards](#), readers are invited to consult the dedicated overview document. This resource provides additional context on the organization's mission, framework, and certification structure.

[Document available here](#)

