



Brazil → Netherlands

Iron & Steel CBAM Evidence Case

Article 14(3) source exclusivity and weighted-average method

English controlling edition • September 2026

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Specific-source precursor attribution versus weighted-average method

The Brazil case is now framed around a choice the regulation actually recognises. Article 14(2) of Implementing Regulation 2025/2547 provides a weighted-average default where a precursor under the same CN code is received from multiple installations. Article 14(3) permits more specific attribution where the operator can provide sufficient evidence that only one installation, or a subset, supplied the precursor used for the production process. This specimen deliberately tests the more specific Site-A claim.

PRODUCT	PRODUCTION CHAIN	CLAIM	CUT-OFF
Flat steel coil, CN 7208 family	Slab from Site A, rolling at Site B	Site-A-specific upstream precursor attribution	3 September 2026

Scope discipline. This is an illustrative specimen. It demonstrates how WEETRA tests a defined evidentiary claim; it does not rank the country, sector or supplier.

What the law requires - and what WEETRA adds

LEGAL ANCHOR	PROPOSITION RELEVANT TO THIS CASE
2025/2547 Article 14(2)	The default rule for same-CN precursors from multiple installations is a weighted average.
2025/2547 Article 14(3)	A specific installation or subset may be used where sufficient evidence demonstrates that, for the relevant production process, only precursors from that installation or defined subset were used.
2025/2547 Annex IV reporting data	The method used - weighted average or specific source - should be identifiable in the operator data.
Article 8, Regulation 2023/956	Actual emissions relied upon in the declaration require accredited verification.

STATUTORY LAYER

The binding CBAM rules define the calculation, reporting-period, verification and evidence conditions applicable to the claim.

WEETRA DEFENSIBILITY LAYER

WEETRA may test finer-grained traceability where necessary to show that the specific claim can be reconstructed. That additional granularity is labelled as methodological, not silently presented as law.

What the review actually receives

Export and commercial file

Illustrative carrier · preserved / versioned

Site B coil register

Illustrative carrier · preserved / versioned

Inter-site slab transfer records

Illustrative carrier · preserved / versioned

Site A production ledger

Illustrative carrier · preserved / versioned

Site B rolling ledger

Illustrative carrier · preserved / versioned

Supplier specific-source statement

Illustrative carrier · preserved / versioned

Cross-site allocation workbook

Illustrative carrier · preserved / versioned

Monitoring materials

Illustrative carrier · preserved / versioned

Embedded-emissions workbook

Illustrative carrier · preserved / versioned

Carrier rule. Presence is not proof of relevance. Each carrier must be tied to a proposition, a period, an installation or goods population, and a version status.

Necessary propositions and categorical status

CLAIM	STATUS	CURRENT EVIDENTIARY READING
Two-site chain	SUPPORTED	Both sites and the transfer relationship are documented.
Weighted-average statutory route	SUPPORTED	A weighted-average route is legally available as the default method.
Site-A-specific claim	SUPPORTED	The supplier expressly chooses the more specific attribution route.
Production-process source exclusivity	BLOCKED	The file does not sufficiently demonstrate that, for the relevant production process and reporting population, only precursors from Site A were used.
Specific-source calculation	BLOCKED	The claimed Site-A-specific value cannot be reconstructed without sufficient evidence for that production-process source proposition.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Verification follows once the source-attribution basis is defensible.

SUPPORTED

SOURCE-LIMITED

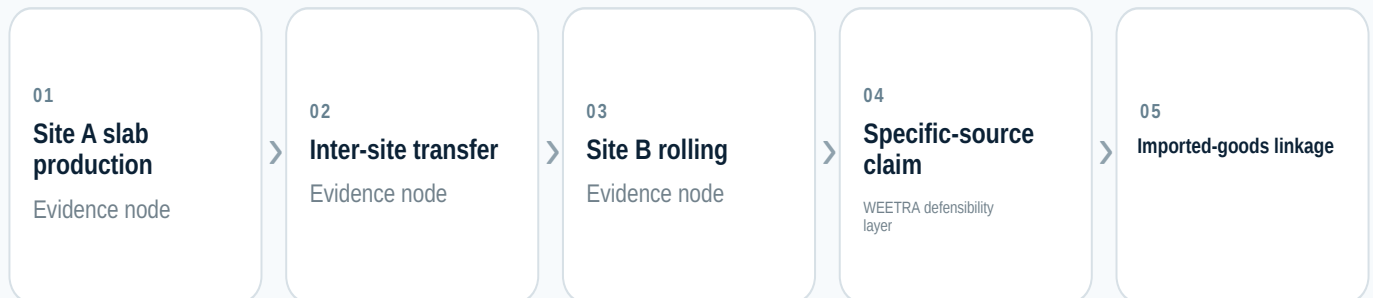
CONTRADICTED

BLOCKED

NOT YET DUE / MANDATORY

No score, weighted grade or percentage conclusion is used.

Where the claim travels before it reaches the declaration



CHAIN PRINCIPLE

A strong upstream document does not repair a missing downstream link. The claim survives only if the relevant relationships between nodes can be shown from preserved evidence.

CASE-SPECIFIC FOCUS

The stricter evidence is required because the supplier chose the stricter attribution

Reconstructibility test. Could a new reviewer, years later, follow this chain without the staff who assembled the file?

The stricter evidence is required because the supplier chose the stricter attribution

The statutory question is whether the operator can demonstrate that, for the relevant production process and reporting population, only precursors from Site A - or the defined subset - were used. A precise slab-to-coil bridge may provide particularly strong evidence for that proposition, but it is treated here as a WEETRA defensibility layer rather than as the legal test itself.

WHAT THE FILE CURRENTLY ASKS THE REVIEWER TO ASSUME

That records which look related are in fact derived from the same installation, period, precursor or product population.

WHAT A DEFENSIBLE FILE SHOULD DEMONSTRATE INSTEAD

A documented bridge identifying the exact population, source, version and calculation path used for the load-bearing claim.

Important. The conclusion is claim-specific. It does not convert the entire dossier into a generic high-risk or low-risk label.

Only reproduce what the current evidence can actually support

ITEM	CURRENT VALUE / TREATMENT	EPISTEMIC MARKER	READING
Default multi-installation method	Weighted average	[REGULATORY]	Article 14(2)
Alternative specific-source method	Single installation / subset with sufficient evidence	[REGULATORY]	Article 14(3)
Supplier position	Site A specific	[OBSERVED]	More specific claim selected
Independent Site-A result	Not reproducible	[BLOCKED]	The Article 14(3) production-process source-exclusivity evidence is incomplete.

No invented independent result. Where the critical evidence population is incomplete or contradictory, the specimen says “not independently reproducible” rather than publishing a false precision.

The 5% rule is not a WEETRA scoring threshold

5%

Verifier quantitative materiality level

Article 5 of Implementing Regulation 2025/2546. The verifier may also judge below-threshold matters material because of their size and nature.

WEETRA TREATMENT

A WEETRA blocking conclusion is not triggered by crossing or missing 5%. It arises from the evidentiary status of the claim: missing identity, unresolved attribution, incomplete lineage or another load-bearing defect.



September 2026

Specimen cut-off: review may legitimately occur before final verification is due.



Before reliance on actual emissions in the 2026 declaration

Accredited verification is mandatory under Article 8.



30 September 2027

First declaration deadline for 2026 imports under the amended CBAM timetable.

Timing discipline. MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE states the legal verification dependency at the September 2026 specimen cut-off.

Questions a senior verifier, counsel or authority-side reviewer could ask

CHALLENGE 1

Why did the supplier choose a Site-A-specific attribution rather than the weighted-average default?

CHALLENGE 2

Can the operator demonstrate that, for the relevant production process and reporting population, only precursors from Site A - or the defined subset - were used?

CHALLENGE 3

What evidence supports that production-process source proposition, and what additional slab-to-coil evidence is available as a WEETRA defensibility layer?

CHALLENGE 4

If the specific-source claim fails, should the calculation revert to the lawful weighted-average path?

The file should answer these questions on the record alone. If the answer depends on oral explanation, the evidence chain is not yet durable.

Repair the evidence relationship, not just the narrative

01

State expressly that the claim uses the Article 14(3) specific-source route.

02

Recover sufficient evidence to demonstrate the Article 14(3) production-process source proposition; use slab-to-coil tracing as additional WEETRA defensibility evidence where available.

03

If that evidence cannot be produced, evaluate the Article 14(2) weighted-average route instead.

04

Separate the statutory method from the additional WEETRA forensic granularity in the narrative.

BEFORE REMEDIATION

Multiple plausible records; one critical relationship remains assumed, incomplete or contradictory.

ACCEPTANCE CONDITION

A remediated version makes the claim reconstructible from preserved evidence and records what was superseded.

Current specimen outcome

WEETRA STATUS

BLOCKED - SPECIFIC-SOURCE ATTRIBUTION NOT YET SUSTAINED

The defect arises from an unsupported specific-source claim, not from multi-site production itself.

WHAT THIS MEANS

The current corpus does not yet support the load-bearing claim to the depth examined.

WHAT IT DOES NOT MEAN

It is not a regulator decision, legal opinion, accredited verification statement or country-risk rating.

Version discipline. The conclusion is pinned to the exact specimen version and evidence state described in this document.



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Regulatory Defensibility & Auditability

Sources & Publication Control

BINDING EU LAW

Regulation (EU) 2023/956 establishing the Carbon Border Adjustment Mechanism, as amended through the September 2026 legal cut-off.

IMPLEMENTING / DELEGATED LAW

Commission Implementing Regulations (EU) 2025/2546 and 2025/2547, and Commission Delegated Regulation (EU) 2025/2551.

OFFICIAL NON-BINDING GUIDANCE

European Commission CBAM operator guidance and verifier / accreditation guidance published in August 2026.

CONTEXTUAL PUBLIC DATA

Country and trade data may provide context. They do not establish the legal or methodological determination.

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