

Canada → Belgium / France

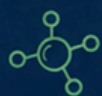
Aluminium CBAM Evidence Case

Direct-emissions reconstruction in
primary electrolytic smelting

DIRECT EMISSIONS ONLY FOR CN 7601

English controlling edition • September 2026

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DATA



EMISSIONS
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VERIFIABLE
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Canada to Belgium / France | Aluminium

Supplier declaration versus direct-emissions reconstruction

The supplier package is credible, but for CN 7601 produced by primary electrolytic smelting the legal core is reconstructibility of direct emissions: process CO₂, anode consumption, PFC/anode-effect records and the relevant primary-smelting production population. Any finer imported-goods linkage is tested separately as a WEETRA defensibility layer.

PRODUCT

Unwrought
aluminium, CN 7601

SYSTEM BOUNDARY

Direct emissions only
for Annex II goods

PRODUCTION ROUTE

Primary electrolytic
aluminium smelting

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
Article 7(1), Regulation 2023/956	For Annex II goods only direct emissions are calculated and taken into account.
Annex II, Regulation 2023/956	CN 7601 unwrought aluminium is listed; relevant gases are CO2 and perfluorocarbons.
2025/2547 Article 3(2)	Indirect emissions are included in system boundaries only for goods not listed in Annex II.
Article 8, Regulation 2023/956	Actual direct-emissions values require accredited verification before declaration reliance.

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

EU import file

Illustrative carrier · preserved / versioned

Supplier CBAM declaration

Illustrative carrier · preserved / versioned

Producer shipment certificate

Illustrative carrier · preserved / versioned

Smelter output report

Illustrative carrier · preserved / versioned

Anode consumption data

Illustrative carrier · preserved / versioned

Anode-effect / PFC records

Illustrative carrier · preserved / versioned

Process CO2 evidence

Illustrative carrier · preserved / versioned

Direct-emissions workbook

Illustrative carrier · preserved / versioned

Allocation note

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
Supplier identity	SUPPORTED	The supplier and smelter are clearly identified.
CN / emissions boundary	SUPPORTED	The case uses the direct-emissions boundary applicable to this CN 7601 primary-smelting scenario.
Supplier declaration quality	SUPPORTED	The package is credible and professionally structured.
Underlying direct-emissions variable set	SOURCE-LIMITED	The anode / PFC / process variables are not fully preserved as an independent reconstruction set.
Attribution within relevant primary-smelting production	SOURCE-LIMITED	The direct-emissions population is not yet reproducibly attributed within the relevant primary-smelting production population.
Independent reconstruction	BLOCKED	The importer cannot reproduce the supplier value from one controlled corpus.

SUPPORTED

SOURCE-LIMITED

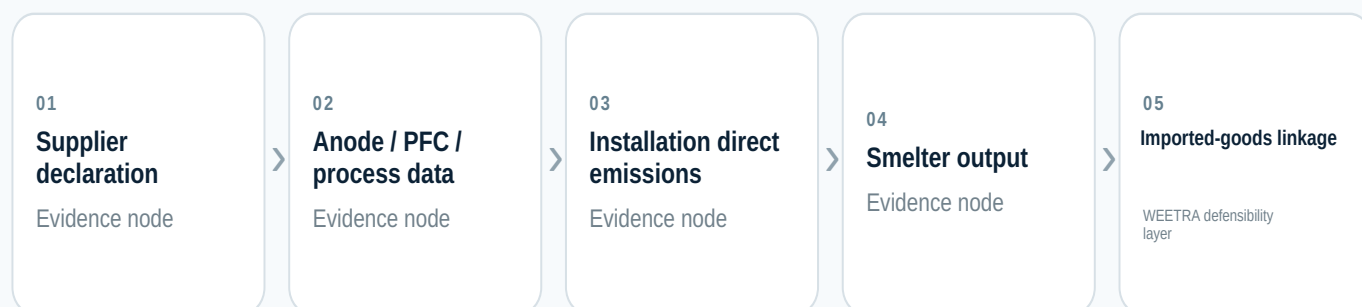
CONTRADICTED

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

Credibility is not reconstructibility

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

Credibility is not reconstructibility

The present file is strong as supplier documentation but still weak as an independently reconstructible direct-emissions chain. A reviewer may find the supplier package credible and still be unable to reproduce the reported value from preserved process CO₂, anode/PFC variables and a controlled primary-smelting production population.

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
Hydroelectric supply	Context only for this CN 7601 case	[CONTEXT]	Not the central CBAM emissions component for Annex II unwrought aluminium
Process CO ₂	Required direct-emissions component	[REGULATORY]	Must be supported
PFC / anode effects	Required direct-emissions component where applicable	[REGULATORY]	Must be supported
Independent result	Not asserted	[SOURCE-LIMITED]	No invented replacement number

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

Can the importer move beyond the signed supplier declaration to the underlying direct-emissions variables?

CHALLENGE 2

Are anode and PFC records preserved for the same reporting population?

CHALLENGE 3

Is the direct-emissions result supported for the same relevant primary-smelting production population?

CHALLENGE 4

Is the case consistently framed around direct emissions for the primary electrolytic CN 7601 route, with electricity retained only as context?

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

Request the controlled direct-emissions variable set behind the supplier declaration.

02

Bridge installation direct emissions to the relevant primary-smelting production population; document finer imported-goods linkage separately as a WEETRA defensibility layer.

03

Keep electricity and hydro evidence as contextual supplier information only for this CN 7601 primary-smelting scenario.

04

Require versioned source references for the supplier calculation workbook.

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 FOR INDEPENDENT DIRECT-EMISSIONS RECONSTRUCTION

The applicable boundary is direct emissions for this CN 7601 primary-smelting scenario. The remaining weakness is inability to reproduce the direct-emissions chain independently within the relevant production population.

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.



INSTITUTE FOR REGULATORY COHERENCE

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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Independent methodological institute for regulatory-data auditability, evidentiary integrity and defensibility.

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