

China → Germany

Aluminium CBAM Evidence Case

Primary-smelting direct emissions,
PFC and production attribution

DIRECT EMISSIONS ONLY FOR CN 7601

English controlling edition • September 2026

Global CBAM
Evidence Case Library

A light green silhouette map of China is positioned on the left side of the cover. The word 'CHINA' is printed in a light green, sans-serif font directly below the map.

CHINA



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EVIDENCE



PRODUCTION
DATA



EMISSIONS
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China to Germany | Aluminium

Direct-emissions attribution for CN 7601 unwrought aluminium

For CN 7601 unwrought aluminium produced by primary electrolytic smelting, Article 7(1) of Regulation 2023/956 and Article 3(2) of Implementing Regulation 2025/2547 mean the CBAM calculation for the goods centres on direct emissions. This specimen therefore focuses on anode consumption, process CO₂, PFC emissions associated with anode effects, the primary-smelting production population and the attribution of those direct emissions within that production population.

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 goods listed in Annex II only direct emissions are calculated and taken into account.
Annex II, Regulation 2023/956	CN 7601 unwrought aluminium is listed with CO2 and perfluorocarbons.
2025/2547 Article 3(2)	System boundaries include indirect emissions only for goods not listed in Annex II.
2025/2547 Annex II	Direct greenhouse-gas emissions and production-process datasets must be monitored at installation level.

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

Customs / commercial file

Illustrative carrier · preserved / versioned

Smelter output ledger

Illustrative carrier · preserved / versioned

Anode purchase and consumption records

Illustrative carrier · preserved / versioned

Anode-effect event log

Illustrative carrier · preserved / versioned

PFC calculation data

Illustrative carrier · preserved / versioned

Process CO2 source records

Illustrative carrier · preserved / versioned

Direct-emissions workbook

Illustrative carrier · preserved / versioned

Production route statement

Illustrative carrier · preserved / versioned

Exported billet / unwrought allocation table

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
CN scope	SUPPORTED	The product is CN 7601 and the direct-emissions boundary is explicit.
Smelter identity	SUPPORTED	The producing installation is identified.
Anode-consumption population	SOURCE-LIMITED	Anode records exist but do not yet close cleanly to the reporting population.
PFC / anode-effect evidence	SOURCE-LIMITED	Event data and derived PFC treatment are not preserved in one reviewable chain.
Allocation within relevant smelter production population		The direct-emissions population is not yet reproducibly allocated within the relevant primary-smelting production population.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Actual direct emissions require accredited verification before declaration reliance.

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 correct failure point sits inside the direct-emissions chain

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

The correct failure point sits inside the direct-emissions chain

The present weakness sits inside the direct-emissions chain. The process variables - particularly anode consumption, PFC event treatment and the allocation within the relevant primary-smelting production population - do not yet form one independently reproducible chain. Any finer imported-goods linkage is tested separately as a WEETRA defensibility layer.

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
Indirect electricity emissions	Excluded from the CN 7601 goods calculation	[REGULATORY]	Annex II / Article 7(1) boundary
Process CO ₂	Included	[REGULATORY]	Direct-emissions component
PFC emissions	Included	[REGULATORY]	Direct-emissions component for aluminium
Independent direct-emissions result	Not asserted	[SOURCE-LIMITED]	No alternative number is invented until the direct-emissions variables close

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

Do the anode records cover the same production population as the emissions workbook?

CHALLENGE 2

Can the PFC treatment be traced to preserved anode-effect event data?

CHALLENGE 3

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

CHALLENGE 4

Is the case consistently framed around direct emissions only for this CN 7601 primary-smelting route?

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

Preserve the anode-consumption population used for the reporting period.

02

Lock the anode-effect / PFC evidence and calculation treatment.

03

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

04

Keep electricity information as operational context only, not as the central CBAM emissions component for this CN 7601 primary-smelting scenario.

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 - DIRECT-EMISSIONS CHAIN NOT YET INDEPENDENTLY REPRODUCIBLE

The applicable boundary is direct emissions for this CN 7601 primary-smelting scenario. The remaining weakness lies in reconstructibility of the direct-emissions chain and its production-population attribution.

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.

WEETRA

Paris · France

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

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