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Fertilisers CBAM Evidence Case

Weighted-average precursor population and attribution

English controlling edition • September 2026

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Weighted-average ammonia precursor population and reproducibility

This case tests the point at which a perfectly lawful multi-period precursor method becomes evidentially weak. The use of ammonia from different production periods is not itself a defect. Article 14(1) of Implementing Regulation 2025/2547 expressly provides a weighted-average method. The real question is whether the quantities and period-specific precursor values feeding that weighted average are preserved and can be attributed to the relevant fertiliser production-process population. Any finer imported-goods linkage is tested separately as a WEETRA defensibility layer.

PRODUCT	PRECURSOR	CLAIM	CUT-OFF
Illustrative urea / nitrogen fertiliser, CN 3102 family	Ammonia from multiple production periods	Actual precursor emissions used in complex-goods calculation	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 13	The default precursor reporting period is the year of production of the complex good, unless actual production timing is evidenced.
2025/2547 Article 14(1)	Precursors under the same CN code produced in different reporting periods are handled through a weighted average.
2025/2547 Annex IV reporting data	The file must preserve precursor reporting period, emissions and quantity information needed for the calculation.
Article 8, Regulation 2023/956	Actual embedded 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

Fertiliser production ledger

Illustrative carrier · preserved / versioned

Ammonia transfer records

Illustrative carrier · preserved / versioned

Period A ammonia emissions statement

Illustrative carrier · preserved / versioned

Period B ammonia emissions statement

Illustrative carrier · preserved / versioned

Precursor quantity table

Illustrative carrier · preserved / versioned

Weighted-average worksheet

Illustrative carrier · preserved / versioned

Natural gas and process records

Illustrative carrier · preserved / versioned

Product output ledger

Illustrative carrier · preserved / versioned

Imported-goods linkage record

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
Precursor identity	SUPPORTED	The ammonia precursor and supplying installation are identified.
Use of multiple periods	SUPPORTED	Multiple production periods are compatible with Article 14(1).
Period-specific precursor quantities	SOURCE-LIMITED	The exact quantities used in the weighted average are not fully locked to one preserved source set.
Weighted-average calculation	SOURCE-LIMITED	The arithmetic can be described but the governed input population is not fully evidenced.
Attribution to relevant fertiliser production-process population		The weighted-average precursor population cannot yet be reproducibly attributed to the relevant fertiliser production-process population.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Actual precursor data ultimately requires verified support before reliance.

SUPPORTED

SOURCE-LIMITED

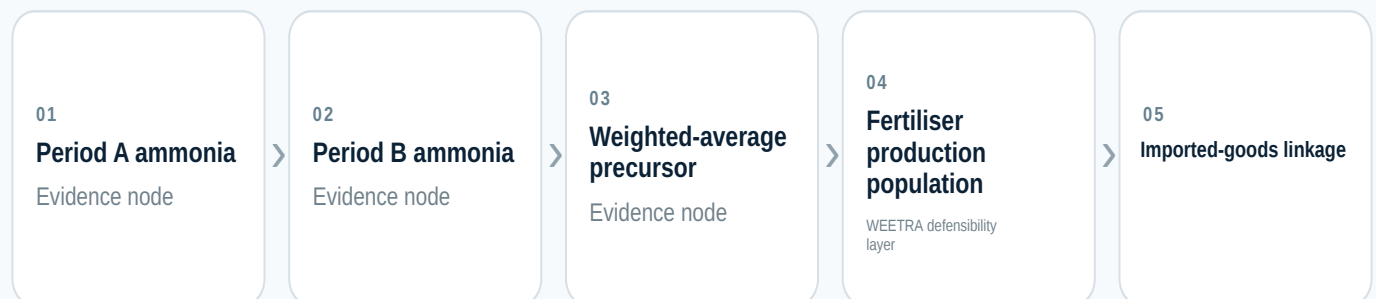
CONTRADICTED

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

Different periods are lawful; an unprovable weighted average is not defensible

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

Different periods are lawful; an unprovable weighted average is not defensible

The file becomes weak because the period-specific quantities and the bridge from those quantities to the relevant fertiliser production-process population are not sufficiently preserved to reproduce the weighted-average precursor value independently. The lawful use of multiple precursor periods is not itself the defect.

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
Period A precursor emissions	Source-specific value	[OBSERVED]	Requires verified precursor evidence when actual values are used
Period B precursor emissions	Source-specific value	[OBSERVED]	Same requirement
Weighting quantities	Incomplete controlled population	[SOURCE-LIMITED]	Critical missing bridge
Independent product recomputation	Not asserted	[SOURCE-LIMITED]	No replacement figure is invented without a governed weighted-average population

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

What exact ammonia quantities by period entered the weighted average?

CHALLENGE 2

Which evidence carrier proves those quantities were the ones used in the fertiliser production process?

CHALLENGE 3

Can the weighted average be reproduced without choosing between inconsistent source populations?

CHALLENGE 4

What additional imported-goods linkage evidence is available as a WEETRA defensibility layer after the production-process population is established?

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 precursor quantities separately by reporting period.

02

Lock the weighted-average formula and its governed input set.

03

Bridge the weighted-average ammonia population to the relevant fertiliser production-process population; document imported-goods linkage separately as a WEETRA defensibility layer.

04

Remove any language suggesting that multiple precursor periods are inherently non-compliant.

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 - WEIGHTED-AVERAGE PRECURSOR POPULATION NOT REPRODUCIBLE

The defect is evidentiary reproducibility, not the lawful use of multiple precursor periods.

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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