



Taiwan → EU

Iron & Steel CBAM Evidence Case

Trader layer, producer identity and heat-level traceability

English controlling edition • September 2026

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Trader layer, producer identity and heat-level traceability

The Taiwan case remains one of the stronger specimens because it tests a common evidentiary risk: a commercially complete trader file can still obscure the actual producing installation. The trader invoice and shipping documents are coherent, but the mill certificate and supplier emissions workbook attach the same heat population to different producer installations. The issue therefore sits at the producer identity layer, not at the trader's commercial identity.

PRODUCT

Coated steel coil, CN
7210 family

SUPPLY CHAIN

Producer → trader →
EU importer

CLAIM

Installation-specific
actual embedded
emissions

CUT-OFF

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 8, Regulation 2023/956	Actual embedded emissions relied upon in the declaration require accredited verification.
Annex IV, Regulation 2023/956	Actual specific embedded emissions are installation-based.
2025/2547	The actual-values framework requires installation and production-process data sufficient to support the calculation.
WEETRA defensibility layer	Heat-level tracing is used to test the installation-specific claim; it is not presented as a universal statutory standalone obligation.

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 customs and shipping records

Illustrative carrier · preserved / versioned

Trader invoice

Illustrative carrier · preserved / versioned

Trader purchase order

Illustrative carrier · preserved / versioned

Producer mill certificate

Illustrative carrier · preserved / versioned

Heat / coil register

Illustrative carrier · preserved / versioned

Supplier emissions workbook

Illustrative carrier · preserved / versioned

Installation register

Illustrative carrier · preserved / versioned

Monitoring-method extract

Illustrative carrier · preserved / versioned

Producer statement

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
Trader identity	SUPPORTED	The intermediary is consistently identified.
Commercial shipment chain	SUPPORTED	The trader-side chain is coherent.
Producer installation identity	CONTRADICTED	Primary carriers attach the same heat population to different producer installations.
Heat-level bridge	SOURCE-LIMITED	The bridge is useful to challenge the installation-specific claim but does not resolve it.
Actual-emissions attribution	BLOCKED	The declared value cannot be assigned safely to one confirmed producer installation.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Verification must ultimately address the resolved producing installation.

SUPPORTED

SOURCE-LIMITED

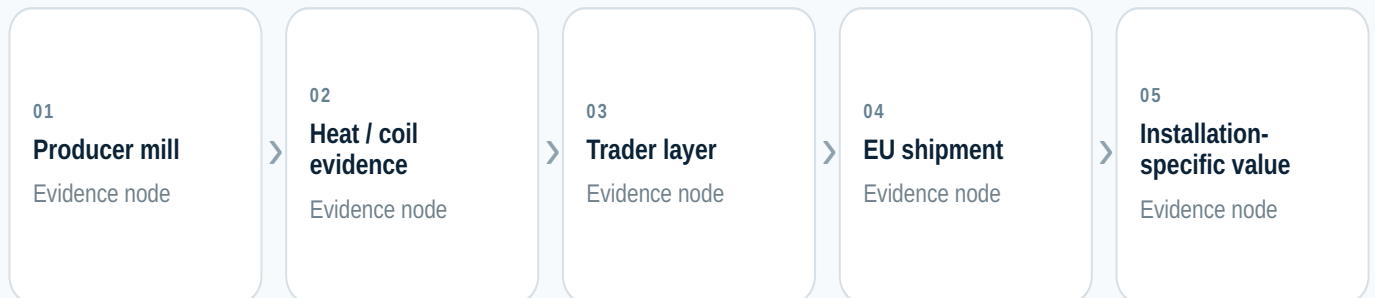
CONTRADICTED

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 trader layer is commercially complete but evidentially incomplete

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

The trader layer is commercially complete but evidentially incomplete

Nothing in the commercial chain is inherently suspicious. The problem is narrower: the intermediary documents do not preserve a unique producer-installation bridge. That matters because the actual-emissions claim belongs to an installation, not to the trader who sold the goods.

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
Trader invoice	Consistent	[OBSERVED]	Commercial identity only
Mill certificate	Installation A	[OBSERVED]	Producer-side carrier
Supplier emissions workbook	Installation B	[OBSERVED]	Contradictory producer reference
Independent actual-emissions result	Not determinable	[CONTRADICTED]	No calculation should proceed until producer identity is resolved

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

Which installation physically produced the heat associated with the imported coil?

CHALLENGE 2

Did the trader preserve or blur the producer identity?

CHALLENGE 3

Why do the mill certificate and emissions workbook identify different installations?

CHALLENGE 4

Would the verifier be verifying the producer actually linked to the imported goods?

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

Obtain producer-issued heat-to-installation confirmation.

02

Reconcile trader order, mill certificate and emissions workbook.

03

Mark the incorrect installation reference as superseded rather than deleting it.

04

State explicitly that heat-level tracing is the WEETRA defensibility layer for the installation-specific actual-emissions claim.

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 - CRITICAL PRODUCER IDENTITY CONTRADICTION

A clean trader file cannot cure a contradiction about the producing installation.

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

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