



Türkiye → France

Steel CBAM Evidence Case

Quantity reconciliation, monitoring version
and calculation lineage

English controlling edition • September 2026

Global CBAM
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Türkiye to France | Steel

Quantity reconciliation, monitoring-version continuity and calculation lineage

The file appears mature at first sight: the producing installation is identified, the principal production records exist and the emissions workbook follows a recognisable CBAM structure. The weakness emerges only when the reviewer tries to reproduce the declared value from one controlled population. The shipment tonnage, the installation output population and the calculation workbook do not close cleanly, while the workbook also points to a monitoring-plan version that has been superseded without a preserved transition record.

PRODUCT Hot-rolled steel coil, CN 7208 family	PRODUCTION ROUTE Integrated BF-BOF steelmaking	CLAIM Installation-specific actual embedded emissions	CUT-OFF 3 September 2026
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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, Regulation 2023/956	Actual embedded emissions may be used under the methods in Annex IV.
Article 8, Regulation 2023/956	Actual embedded emissions declared in the CBAM declaration must be verified by an accredited verifier.
2025/2547	The production process, system boundary, activity level and calculation inputs must be capable of installation-level monitoring and attribution.
2025/2546 Article 5	The verifier applies a 5% quantitative materiality level and may still consider below-threshold issues material by nature.

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 declaration

Illustrative carrier · preserved / versioned

Commercial invoice and packing list

Illustrative carrier · preserved / versioned

Mill shipment / weight certificate

Illustrative carrier · preserved / versioned

Installation production ledger

Illustrative carrier · preserved / versioned

Embedded-emissions workbook

Illustrative carrier · preserved / versioned

Monitoring Plan v3.1

Illustrative carrier · preserved / versioned

Monitoring Plan v3.2 reference in workbook

Illustrative carrier · preserved / versioned

Change log / methodology note

Illustrative carrier · preserved / versioned

Verifier engagement record

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
Shipment identity	SUPPORTED	The customs and commercial records identify one shipment population.
Installation identity	SUPPORTED	The producing mill is consistent across primary records.
Quantity reconciliation	SOURCE-LIMITED	The shipment mass and calculation population do not reconcile without explanation.
Monitoring-version continuity	SOURCE-LIMITED	v3.2 is referenced but the received controlled source is v3.1.
Calculation reproducibility	BLOCKED	The declared value cannot be reproduced from one controlled, versioned chain.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Verification is legally required before actual-emissions reliance, but is not overdue at the specimen cut-off.

SUPPORTED

SOURCE-LIMITED

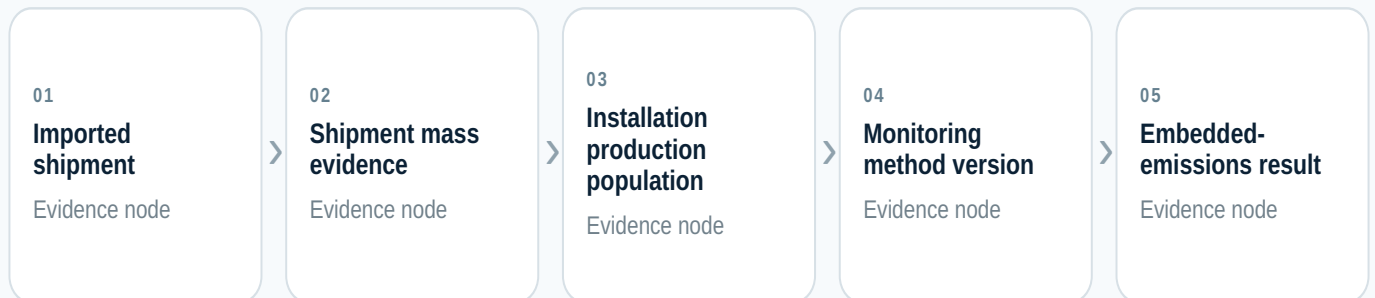
CONTRADICTED

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 failure is a lineage break, not a “bad number”

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

The failure is a lineage break, not a “bad number”

The current dossier asks the reviewer to accept that several near-matching records refer to the same controlled population. That is exactly the point that must be demonstrated, not assumed. The file therefore remains unable to show one uninterrupted path from the imported quantity through the installation population, applicable monitoring version and final calculation output.

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
Customs / commercial mass	1,024.800 t	[OBSERVED]	Shipment-side population
Supplier allocation mass	1,038.200 t	[OBSERVED]	Calculation-side population
Delta	13.400 t	[CALCULATED]	Requires reconciliation before lineage can close
Specific embedded emissions	1.842 tCO ₂ e/t	[OBSERVED]	Reported supplier value - not independently reproduced in this specimen

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 exact tonnage population did the workbook use?

CHALLENGE 2

Which monitoring-plan version governed that reporting period?

CHALLENGE 3

Can the reviewer reproduce the final value without an oral explanation?

CHALLENGE 4

If one source is corrected, is the superseded version retained and clearly non-authoritative?

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

Reconcile the 1,024.800 t shipment population to the 1,038.200 t allocation population.

02

Provide Monitoring Plan v3.2 or a controlled version-history bridge explaining the v3.1/v3.2 relationship.

03

Lock one calculation workbook as the authoritative calculation source.

04

Retain superseded carriers with explicit status rather than silently replacing them.

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 RELIANCE ON ACTUAL EMISSIONS

The blocking conclusion arises from the unresolved quantity and method-version chain. It is not triggered mechanically by a percentage difference.

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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Controlled public publication · English controlling edition · September 2026

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