

Vietnam → EU

Steel CBAM Evidence Case

Actual emissions and verification readiness

English controlling edition • September 2026

Global CBAM
Evidence Case Library



VIETNAM



PRECURSOR
EVIDENCE



PRODUCTION
DATA



EMISSIONS
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VERIFIABLE
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Actual-emissions preparation and verification readiness

The file has the ingredients of a serious actual-emissions dossier but not yet the architecture of a verifier-ready one. Installation identity, production records and monitoring materials are present. The weakness lies in how the evidence is indexed, how derivative calculations point back to primary records, and whether a new reviewer can enter the dossier without a briefing from the people who assembled it.

PRODUCT Hot-rolled steel coil, CN 7208 family	PRODUCTION ROUTE Integrated steel production	CLAIM Use of actual installation-level 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 8, Regulation 2023/956	Actual embedded emissions in the CBAM declaration must be verified by an accredited verifier.
2025/2546	Verification applies from 1 January 2026 and requires reasonable assurance over material misstatements and non-conformities.
2025/2546 Article 5	5% is the verifier quantitative materiality level; below-threshold matters may still be material by nature.
2025/2547	The operator report and supporting datasets must preserve installation, reporting period, methods and data needed for 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

Customs and commercial route file

Illustrative carrier · preserved / versioned

Producer installation statement

Illustrative carrier · preserved / versioned

Production ledger

Illustrative carrier · preserved / versioned

Fuel / process data

Illustrative carrier · preserved / versioned

Monitoring-plan extract

Illustrative carrier · preserved / versioned

Embedded-emissions workbook

Illustrative carrier · preserved / versioned

Evidence index

Illustrative carrier · preserved / versioned

Methodology notes

Illustrative carrier · preserved / versioned

Verifier engagement and scheduling records

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
Installation identity	SUPPORTED	The producing installation is identified.
Primary production population	SUPPORTED	Installation-level output records exist.
Evidence index	SOURCE-LIMITED	The corpus is not yet organised claim-by-claim for third-party review.
Derivative-to-primary bridge	SOURCE-LIMITED	Workbook variables do not yet point consistently back to primary carriers.
Verifier-readiness	BLOCKED	A verifier could review the file, but would still need contextual explanation to navigate it efficiently.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	The absence of a final verification report in September 2026 is a temporal dependency, not current non-compliance.

SUPPORTED

SOURCE-LIMITED

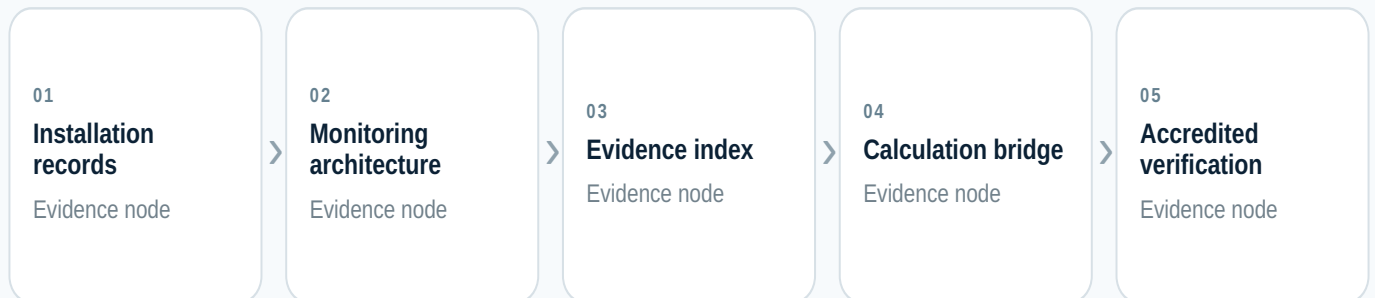
CONTRADICTED

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 issue is package architecture, not absence of data

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

The issue is package architecture, not absence of data

The strongest records are already present. The problem is that the file still behaves like a producer working file rather than an independently navigable evidence package. The distinction matters because CBAM verification is not simply a final stamp; it is a review process that depends on traceable datasets, controls, methods and source records.

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
Reported specific embedded emissions	1.842 tCO2e/t	[OBSERVED]	Supplier-reported actual value
Independent recomputation	Not asserted	[SOURCE-LIMITED]	The specimen does not invent a replacement number where the governed lineage is incomplete
5% verifier materiality	Legal verification parameter	[REGULATORY]	Not a WEETRA pass/fail threshold
Verification report	Not yet due at cut-off	[TEMPORAL]	Mandatory before actual-emissions reliance in the 2026 declaration

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

Could the verifier trace every load-bearing workbook variable to a primary carrier?

CHALLENGE 2

Does the evidence index distinguish primary, derivative and narrative evidence?

CHALLENGE 3

Would a new reviewer understand the monitoring version and reporting period without staff explanation?

CHALLENGE 4

Is the legal status of verification stated precisely rather than described as a generic future step?

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

Rebuild the evidence index around claims and primary carriers.

02

Add source references from each calculation variable back to preserved evidence.

03

Separate primary evidence, derivative calculations and explanatory narrative.

04

Prepare the verification package before the legal reliance point; do not treat verification as optional assurance.

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 SOURCE-LIMITED - NOT YET VERIFIER-READY

The file is not rejected because of a numerical error. It remains source-limited because its evidentiary architecture is not yet independently navigable.

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.

GENERAL ENQUIRIES

contact@weetra.org

REGULATORY DESK

regulatory.desk@weetra.org

PUBLICATIONS & MEDIA

press@weetra.org

INSTITUTIONAL PARTNERSHIPS

partnerships@weetra.org

weetra.org

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