

WEETRA

CBAM Specimen Series - Definitive Regime 2026

CBAM Documentary Review - Level I

Public selected specimen - initial documentary review

Case reference	WEETRA-2026-SPEC-0001
Review cut-off	28 August 2026
Trade flow	Türkiye -> France
Goods	Hot-rolled flat steel coil CN 7208 39 00
Evidence population	11 fictional registered carriers
Publication status	7-page public extract; full engagement report is materially longer

Same file. Different depth of examination.

All four specimens use the same fictional case, the same evidence cut-off and the same underlying carriers. The purpose is to show how review depth changes what becomes visible - not to sell a favourable outcome.

All names, identifiers, figures and documentary carriers in this specimen are fictional. Any resemblance to real entities or transactions is coincidental.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

1. Methodological notice and scope

What this report is

A bounded documentary review of a defined fictional evidence population at a fixed cut-off. It records what the received documents support, contradict or leave unresolved at Level I depth.

What this report is not

It is not a certification, legal opinion, accredited CBAM verification statement, filing service or authority decision.

Scope	One 2026 steel shipment from Türkiye to France; documentary identity, goods, quantity, installation link and supplied actual-emissions evidence.
Evidence cut-off	28 August 2026
Evidence population	11 registered fictional carriers.
Excluded	Legal advice, final 2026 annual CBAM declaration, certificate liability, Article 9 carbon-price claim, future accredited verifier opinion.
Review depth	Initial documentary coherence, visible contradictions, missing evidence and bounded Level I Determination. No full evidence-manifest restitution and no adversarial reconstruction.

Depth is not a quality grade

Level I describes the depth of examination purchased. It does not predict or soften the conclusion.

Why Level I appears in this series

For this fictional case, the Evidence Check recommends Level II. The Level I specimen is nevertheless shown on the same evidence population solely to demonstrate what a Level I examination would reveal. It is not a recommendation to purchase Level I after the triage outcome.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

2. Executive summary

DETERMINATION BLOCKED - CRITICAL CONTRADICTION

The same shipment reference is supported by two incompatible net-mass values: 1,024.800 t in the customs/import record and 1,038.200 t in the supplier shipment-to-production allocation schedule. Until reconciled, the file cannot establish one coherent shipment quantity across the evidence chain.

Area	Level I finding	State
Declarant identity	Fictional declarant identity is internally consistent across received importer records.	Coherent in current file
Goods / CN	Hot-rolled flat steel and CN 7208 39 00 are consistently stated in principal carriers.	Coherent in current file
Shipment net mass	1,024.800 t net vs 1,038.200 t net for the same shipment.	Contradiction identified
Installation	Installation is named consistently, but shipment allocation cannot be locked while quantity conflict remains.	Blocked by linked contradiction
Actual emissions	Reported value 1.842 tCO2e/t is present, but Level I does not complete full calculation-lineage reconstruction.	Source-limited
Verification evidence	Not yet available at the 28 Aug 2026 specimen cut-off; future dependency for later reliance on actual verified emissions.	Temporal limitation

A blocking status is useful information

The value of the review is to surface a blocking condition before the file is exposed to a later independent verifier, legal adviser or authority review.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

3. Documentary review record - selected extract

Review record item	Observed Level I state
Evidence carriers received	11
Active at cut-off	11
Superseded / withdrawn at cut-off	0 / 0
Methodological areas examined	Declarant/scope; goods/quantity; producer/installation; emissions support; documentary integrity; determination
Reportable findings produced	4
Blocking documentary contradictions	1
Source-limited areas	2
Future temporal dependencies	1
Targeted documentary requests opened	3
Internal control logic disclosed	No - proprietary review logic and the complete 140-position catalogue are omitted from this public extract.

Request history - public extract

Request	Opened because	State at cut-off
DR-01 - shipment quantity reconciliation	Importer-side and supplier-side net masses do not reconcile.	Open
DR-02 - Monitoring Plan version	v3.2 referenced; v3.1 received.	Open
DR-03 - emissions calculation support	Reported result is present but full lineage is not established at Level I depth.	Open

What the client is buying at Level I

A controlled review record, not merely a short memo: registered evidence population, bounded scope, traceable findings, source limitations, documentary requests and a determination state. This public specimen intentionally omits the proprietary mechanics used to reach those outputs.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

4. Selected evidence map

Claim / fact	Primary support	Cross-check	Level I reading
Imported goods are hot-rolled steel, CN 7208 39 00	E-001 customs declaration	E-002 invoice; E-003 packing list	Supported in current file
Shipment net mass = 1,024.800 t	E-001 customs declaration	E-002 invoice	Supported by two carriers
Shipment net mass = 1,038.200 t	E-005 allocation schedule	E-004 coil certificate set	Conflicts with importer-side records
Goods linked to MFS-KOC-01	E-005 allocation schedule	E-004 certificates; E-006 installation statement	Link cannot be locked while shipment quantity remains contradictory
Actual emissions = 1.842 tCO2e/t	E-008 emissions workbook	E-009 energy statement; E-010 attestation	Value present; full computational lineage not established at Level I
Monitoring method version	E-007 MP v3.1	E-008 references MP v3.2	Version gap visible

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

5. Findings and limitations

Finding	Basis	Consequence
F-L1-01 - critical quantity contradiction	E-001/E-002 = 1,024.800 t net; E-005 = 1,038.200 t net; same shipment reference and net-mass label.	Blocks a coherent shipment quantity and therefore the shipment-to-installation evidence chain.
F-L1-02 - monitoring-plan version gap	E-007 is v3.1; E-008 expressly references v3.2.	Method lineage is source-limited until the applicable plan version is established.
F-L1-03 - actual-emissions support incomplete at this depth	E-008 reports 1.842 tCO2e/t but Level I does not reconstruct every calculation input.	No statement that the actual-emissions value is fully reproducible.
F-L1-04 - independent verifier report not yet available	Specimen cut-off is 28 Aug 2026.	Temporal limitation recorded; not treated as documentary misconduct or a current client failure.

No score

WEETRA does not convert these findings into a percentage, rating or readiness score. Contradictions, missing evidence, confidence and applicability remain separate.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

6. Corrective actions and controlled release

Priority	Action	Closure evidence
Blocking	Reconcile the net mass for shipment TRMRS-2026-0814-17.	One controlled allocation schedule consistent with customs/invoice records, or an evidenced explanation of why the populations differ.
High	Provide Monitoring Plan v3.2 or establish why v3.1 governs the workbook.	Version-controlled plan or documented version reconciliation.
High	Provide the full workbook lineage for the actual-emissions result.	Inputs, allocation logic, precursor data if applicable, and reproducible output trail.
Future dependency	Obtain accredited verification of the 2026 operator emissions report when available and applicable.	Verification report from an accredited CBAM verifier, with scope and installation identity matched.

Controlled conclusion

Current status remains blocked by the critical quantity contradiction. Corrective evidence would create a new review state; it would not overwrite the version reviewed here.

Release integrity - public specimen

Specimen release package	WEETRA-SPEC-PKG-L1-2026-0001
Final PDF SHA-256	Recorded after export in the external WEETRA specimen-series release manifest.
Evidence-carrier hashes	Retained internally in the real Level I service model; not individually restituted in this selected public extract.
Live WSEP seal	Not asserted by this public specimen. A WSEP seal, where operationally issued, is a separate governed package event.
Functional reviewer	Senior Reviewer - illustrative role
Publication lock	28 August 2026 - specimen publication state
Template basis	WEETRA Master Determination Report Template v2.0
What integrity establishes	Byte/package correspondence and version identity within the stated release model.
What integrity does not establish	Authenticity, truth, legal validity, regulatory compliance, verifier approval or authority acceptance.

Source basis for this specimen

- EU-1: Regulation (EU) 2023/956 establishing CBAM, as amended and applicable to the definitive regime.
- EU-2: Commission Implementing Regulation (EU) 2025/2547 - methods for calculating embedded emissions in the definitive period.
- EU-3: Commission Implementing Regulation (EU) 2025/2546 - verification principles for declared embedded emissions.
- EU-4: European Commission, Guidance No. 5d - iron and steel, published 14 August 2026.
- EU-5: European Commission, Guidance on CBAM verification and accreditation, published 24 August 2026.
- W-1: WEETRA Institutional Methodological Handbook v1.0, 27 July 2026.
- W-2: WEETRA Master Determination Report Template v2.0.