

WEETRA

CBAM Specimen Series - Definitive Regime 2026

CBAM Evidence Chain Review - Level II

Public selected specimen - evidence registers, contradictions and remediation

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	13-page public extract; full Level II engagement report is typically 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. Scope, boundaries and review architecture

Case	WEETRA-2026-SPEC-0001
Cut-off	28 August 2026
Trade flow	Türkiye -> France
Scope	One shipment; importer/declarant identity, goods/CN, quantities, producer/installation, actual-emissions support and verification-preparation state.
Depth	Evidence registration, selected Canonical Facts, multi-source reconciliation, contradiction analysis, calculation-lineage review, targeted remediation and bounded Determination.
Controlled architecture	WEETRA 140-position architecture across ten methodological blocks; only applicable positions are executed. This public extract does not disclose proprietary control logic.
Epistemic markers	[OBSERVED] external/file fact; [CALCULATED] reproducible arithmetic; [STRUCTURED JUDGEMENT] reasoned expert assessment; [SCENARIO] illustrative hypothesis.
Boundary	No legal opinion, certification, accredited verification or authority decision.

Same file as the Evidence Check and Level I

No new evidence has been added between specimens. The additional findings below arise from deeper examination of the same 11 carriers.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

2. Executive summary - management view

DETERMINATION BLOCKED - CRITICAL CONTRADICTION

The shipment net-mass contradiction remains unresolved and blocks a single traceable quantity linking customs records to supplier production allocation. Level II additionally identifies a calculation-lineage inconsistency and a monitoring-plan version gap that require remediation before the actual-emissions position can be treated as fully reconstructible.

Issue	Level II conclusion	Effect
Shipment mass	[OBSERVED] 1,024.800 t vs 1,038.200 t net on same shipment population.	Blocking contradiction
Actual-emissions workbook	[CALCULATED] Reported 1.842 tCO2e/t; recomputation from totals visible in the supplied workbook = 1.806 tCO2e/t (+0.036 tCO2e/t (+1.99%)).	Inconsistency requiring explanation; not automatically a WEETRA FAIL based on verifier materiality
Monitoring plan	[OBSERVED] Workbook references v3.2; v3.1 is the only plan carrier received.	Source limitation
Verifier report	[OBSERVED] Not available at current cut-off and not expected to be available yet for 2026 reporting.	Temporal dependency, not current non-compliance finding

Management implication

Do not treat the current supplier allocation and actual-emissions package as a fully reconstructible shipment-specific evidence chain. Close the quantity contradiction first, then the method/version and calculation-lineage limitations.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

3. External counsel / adviser summary

Purpose

This page translates the same evidence state into instructions that an external adviser, customs professional or client legal/compliance function can use without taking over WEETRA's methodological role.

Matter	Current evidentiary posture	Practical instruction to case owner
Shipment population	Established contradiction across importer and supplier chains.	Require an evidenced population reconciliation before relying on installation allocation for this shipment.
Monitoring method	Source-limited because v3.2 is referenced but not present.	Request the controlled v3.2 plan or a version-history record establishing the governing version.
Actual-emissions result	Output exists but visible totals reproduce a different specific value.	Request the governed allocation/precursor lineage; preserve both the reported and recomputed states.
Independent verification	Future dependency at the current cut-off.	Prepare the evidence package for verifier review; do not imply that verification has already occurred.

Role separation

The adviser remains responsible for legal/customs advice and client decisions. WEETRA supplies the structured evidentiary state, limitations, contradiction basis and remediation conditions.

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4. Evidence register - selected extract

Ref	Carrier	Received / dated	SHA-256 (truncated)	State
E-001	French customs declaration	14 Aug 2026	25847beb5a83ea3c...	Active
E-002	Commercial invoice INV-TR-260814-77	14 Aug 2026	c8ce71b635edd85c...	Active
E-003	Packing list PL-260814-77	14 Aug 2026	3c2f953fcb262825...	Active
E-004	Mill test certificate set - 24 coils	12-13 Aug 2026	8456b75c4b674f1e...	Active
E-005	Shipment-to-production allocation schedule	16 Aug 2026	3b788a9df57cde56...	Active
E-006	Installation identification statement	6 Aug 2026	c560be36b1bc1e67...	Active
E-007	Monitoring Plan v3.1	2 Jan 2026	0e1eef640bda66d3...	Active
E-008	Q1-Q2 2026 embedded-emissions workbook v4	18 Aug 2026	d93a7f0044234e8c...	Active
E-009	Electricity and natural-gas consumption statement	18 Aug 2026	458316a2b8e99b26...	Active
E-010	Supplier emissions attestation	18 Aug 2026	c7c6d706cb3c05b3...	Active
E-011	Importer internal CBAM reconciliation	20 Aug 2026	c6ffd7e93f3d0702...	Active

Integrity note

Hashes shown here are deterministic hashes of fictional carrier placeholders created solely for this specimen. In a real engagement, hashes are computed on the exact bytes received.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

5. Canonical Fact register - selected extract

Fact	Value / state	Provenance	Reconciliation
goods.cn_code	7208 39 00	E-001 / E-002 / E-003	Aligned
shipment.id	TRMRS-2026-0814-17	E-001 / E-002 / E-005	Aligned
shipment.net_mass.customs	1,024.800 t	E-001	Corroborated by E-002
shipment.net_mass.supplier_allocation	1,038.200 t	E-005	Contradicts customs-side fact
installation.id	MFS-KOC-01	E-005 / E-006 / E-008	Aligned nominally; shipment linkage blocked by mass conflict
embedded_emissions.reported	1.842 tCO ₂ e/t	E-008	Reported source value
embedded_emissions.recomputed	1.806 tCO ₂ e/t	Derived from 18,096 tCO ₂ e / 10,020 t visible totals in E-008	Differs by +1.99% from reported
monitoring_plan.version.received	v3.1	E-007	Does not match E-008 reference to v3.2

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

6. Supplier evidence mapping - selected extract

Supplier-side proposition	Primary carrier	Corroborating / dependent carrier	Current evidence-chain state
24 coils belong to shipment TRMRS-2026-0814-17	E-005 allocation schedule	E-004 mill certificates; E-003 packing list	Population identity is visible, but quantity basis is not reconciled.
Shipment allocated to installation MFS-KOC-01	E-005 allocation schedule	E-006 installation statement	Nominal link present; blocked by unresolved shipment quantity.
Actual emissions reported as 1.842 tCO2e/t	E-008 workbook	E-009 energy statement; E-010 supplier attestation	Result present; calculation lineage incomplete.
Monitoring method follows controlled plan version	E-008 workbook reference	E-007 Monitoring Plan v3.1	Version discontinuity: v3.2 referenced, v3.1 supplied.

Why source mapping matters

A supplier statement is not treated as self-proving. The review traces which carrier makes the proposition, which other carriers corroborate it, and which dependent link must remain coherent for the proposition to be usable.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

7. Reconciliation analysis

Shipment quantity

Carrier	Population label	Net mass	Reading
E-001 customs declaration	Shipment TRMRS-2026-0814-17	1,024.800 t	Primary importer-side customs value
E-002 commercial invoice	Shipment TRMRS-2026-0814-17	1,024.800 t	Corroborates E-001
E-005 allocation schedule	Shipment TRMRS-2026-0814-17 / 24 coils	1,038.200 t	Same population label; incompatible value

Contradiction established for the reviewed file

Because the carriers expressly describe the same shipment and the same net-mass concept, the difference is not normalised away as a formatting issue. No evidence in the file currently reconciles the populations.

Actual-emissions calculation lineage

Workbook reported output	1.842 tCO ₂ e/t
Visible attributable emissions total	18,096 tCO ₂ e
Visible production denominator	10,020 t
Straight recomputation	1.806 tCO ₂ e/t
Difference	+0.036 tCO ₂ e/t (+1.99%)
Current reading	A missing allocation/precursor element may explain the difference, but the necessary carrier is not present. The result is source-limited until explained.

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8. Contradiction and limitation register

ID	Object	Period / scope	Classification / state	Affected review positions	Required resolution
CR-001	Shipment net mass	Shipment TRMRS-2026-0814-17; 24-coil import population	Established contradiction - OPEN / BLOCKING	Shipment quantity consistency; installation allocation; emissions denominator linkage	Corrected allocation schedule or evidenced population reconciliation.
SL-001	Monitoring plan version	Q1-Q2 2026 installation emissions package	Source limitation - OPEN	Monitoring method/version alignment; calculation governance	Provide v3.2 or controlled version-reconciliation note.
SL-002	Actual-emissions calculation lineage	Q1-Q2 2026 reported 1.842 tCO2e/t	Source limitation - OPEN	Actual-emissions reproducibility; source lineage	Provide missing worksheet / allocation basis explaining or correcting reported output.
TL-001	Accredited verifier report	2026 reporting year; not yet issuable at cut-off	Temporal limitation - EXPECTED OPEN	Verification evidence dependency	Obtain and register when the verification cycle permits.

Contradiction is not the same as missing evidence

CR-001 is based on incompatible propositions present in the file. SL-001 and SL-002 are limitations because the current sources do not allow a complete conclusion. They are not silently converted into contradictions.

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9. Targeted documentary requests

Request	Recipient	Why requested	Acceptance condition
REQ-01 - shipment mass reconciliation	Supplier / importer	Resolve CR-001.	One coherent net-mass value for the same shipment population, with coil-level explanation if correction is required.
REQ-02 - Monitoring Plan v3.2	Installation operator	Resolve plan-version limitation.	Controlled v3.2 copy, or written evidence establishing v3.1 as governing version.
REQ-03 - emissions allocation worksheet	Installation operator	Explain 1.842 vs 1.806 tCO ₂ e/t.	Reproducible allocation/precursor lineage with source references.
REQ-04 - verifier engagement evidence	Installation operator / importer	Prepare future independent verification.	Verifier engagement or verification planning evidence when available; final report to be registered once issued.

Remediation sequence

- Resolve shipment population and net-mass contradiction first.
- Then lock the installation-to-shipment mapping for the corrected population.
- Reconstruct calculation lineage against the applicable monitoring-plan version.
- Prepare the resulting operator evidence package for independent verifier review when the verification window opens.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

10. External verification preparation

WEETRA does not perform CBAM verification

Actual-emissions verification is an independent accredited function. WEETRA prepares and tests the documentary chain that the operator/importer may later place before that verifier.

Verifier-facing topic	Current specimen state	Preparation action
Installation identity and scope	Nominally coherent	Preserve exact installation identifiers and scope across monitoring plan, operator report and shipment linkage.
Monitoring plan	Version gap	Register applicable version and change history.
Reported emissions	Calculation lineage incomplete	Close source gap before verifier testing.
Misstatements / non-conformities	One computational inconsistency visible	Preserve difference and explanation; do not suppress because below 5% materiality.
Site-visit / verification evidence	Future	Register verifier report and visit basis once available.

Materiality boundary

The 1.99% calculation difference is not converted into a WEETRA pass merely because it is below a quantitative verifier materiality level. Materiality belongs to the verification framework; documentary reproducibility remains a separate question.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

11. Determination and package state

DETERMINATION BLOCKED - CRITICAL CONTRADICTION

CR-001 remains open. The package cannot yet present one coherent shipment net mass across customs and supplier production-allocation evidence.

Determination version	D-WEETRA-2026-SPEC-0001-v1
Human review state	Illustrative senior-review lock applied for specimen publication only.
Functional reviewer	Senior Reviewer - illustrative role
Lock date	28 August 2026 - specimen publication state
Template basis	WEETRA Master Determination Report Template v2.0
Package state	Locked selected specimen extract; fictional evidence carriers preserved by reference.
Remediation status	Three active remediation requests + one future verification dependency.
Change rule	Any new supplier response creates a new review version. This version remains historically preserved.

Release integrity - public specimen

Specimen release package	WEETRA-SPEC-PKG-L2-2026-0001
Final PDF SHA-256	Recorded after export in the external WEETRA specimen-series release manifest.
Evidence-carrier hashes	Selected carrier hashes are restituted below for the fictional public evidence-manifest demonstration. The final report hash remains external to the PDF.
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.

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12. Evidence manifest - selected public extract

Ref	Carrier	Illustrative SHA-256
E-001	French customs declaration	25847beb5a83ea3c7ce5a2ed406b51d17ff6f46b0ab81701fd61a93fee16fcb6
E-002	Commercial invoice INV-TR-260814-77	c8ce71b635edd85c795ea4432114d8f58d1549ef230e30d85d683c46b2099cc6
E-003	Packing list PL-260814-77	3c2f953fcb262825026f3eea15e230579e7fef9abf706e84ea00f498d7ed453f
E-004	Mill test certificate set - 24 coils	8456b75c4b674f1eec07c748acbc4b703952fd24c2047a66090c8b6efe943159
E-005	Shipment-to-production allocation schedule	3b788a9df57cde56a4d3d37b6c3721fed6cd1b5731b70ca9385d2eccf94c53e3
E-006	Installation identification statement	c560be36b1bc1e67c548a82860118b1d1446721f3c41c246e1faec345911aa1f
E-007	Monitoring Plan v3.1	0e1eef640bda66d399dd41e60f77c454d2514716527d684d82cc52f5c9d4bfde
E-008	Q1-Q2 2026 embedded-emissions workbook v4	d93a7f0044234e8caf88529e5959c399dc8be035d10650597855153e3b662c29
E-009	Electricity and natural-gas consumption statement	458316a2b8e99b26beeacca720390492920b8d2e7d3da2234c1bcd7233f387f4
E-010	Supplier emissions attestation	c7c6d706cb3c05b3d45e019d1fe039b8c3644a7851c1f27954b7795cc88bd712
E-011	Importer internal CBAM reconciliation	c6ffd7e93f3d0702abb5a2135dfaef1e780817a86e360422c0f654433f9ae45b

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.