

WEETRA

CBAM Specimen Series - Definitive Regime 2026

CBAM Evidence Check

Public selected specimen - rapid CBAM documentary triage

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	4-page public specimen; no WEETRA Determination

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. File snapshot

Importer / declarant	HexaMetals France SAS - FR-ILLUSTRATIVE-EORI-001 (fictional)
Producer / operator	Marmara Flat Steel A.S. (fictional)
Installation	MFS-KOC-01 - Kocaeli, Türkiye (fictional)
Shipment	TRMRS-2026-0814-17 - 24 coils
Goods	Hot-rolled flat steel coil - CN 7208 39 00
Customs-side shipment mass	1,024.800 t net
Actual-emissions value supplied	1.842 tCO2e/t

What was received

Ref	Carrier	Issuer	State
E-001	French customs declaration	Importer / customs record	Active
E-002	Commercial invoice INV-TR-260814-77	Marmara Flat Steel A.S.	Active
E-003	Packing list PL-260814-77	Marmara Flat Steel A.S.	Active
E-004	Mill test certificate set - 24 coils	Marmara Flat Steel A.S.	Active
E-005	Shipment-to-production allocation schedule	Marmara Flat Steel A.S.	Active
E-006	Installation identification statement	Marmara Flat Steel A.S.	Active
E-007	Monitoring Plan v3.1	Installation operator	Active
E-008	Q1-Q2 2026 embedded-emissions workbook v4	Installation operator	Active
E-009	Electricity and natural-gas consumption statement	Installation operator	Active
E-010	Supplier emissions attestation	Marmara Flat Steel A.S.	Active
E-011	Importer internal CBAM reconciliation	HexaMetals France SAS	Active

Triage only

The Evidence Check identifies whether deeper review is justified and which areas require attention. It does not execute the full controlled architecture, establish formal contradictions or issue a WEETRA Determination.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

2. Triage signals

Area	Signal visible at triage	Question for deeper review
Shipment quantity	Importer-side records state 1,024.800 t net while the supplier allocation schedule states 1,038.200 t for the same shipment reference.	Do the documents describe the same population, and if so which value is supported by the controlled evidence chain?
Installation link	The installation and 24 coil set are named, but the quantity mismatch affects the shipment-to-production mapping.	Can the imported population be linked to the production allocation without undocumented assumptions?
Actual emissions	A 1.842 tCO2e/t result and supporting energy records are present.	Is the calculation lineage reproducible from the governed source set?
Monitoring method	The workbook references Monitoring Plan v3.2 while the received plan is v3.1.	Which controlled plan version governed the calculation?
Independent verification	No accredited verifier report is present at the 28 Aug 2026 cut-off.	What evidence should be prepared for the later independent verification cycle?

Priority request areas

- Shipment quantity and coil-population reconciliation
- Applicable Monitoring Plan version
- Calculation and allocation lineage supporting the actual-emissions value
- Future verifier-facing evidence plan for the 2026 reporting year

What this triage deliberately does not do

It does not create a Canonical Fact register, classify a contradiction under the full methodology, reconstruct the calculation, or test every applicable review position. Those are deeper-review activities.

ILLUSTRATIVE SPECIMEN - FICTIONALISED CASE

3. Orientation

Recommended next step: CBAM Evidence Chain Review - Level II

The file is too interconnected for a simple first-level reading. Quantity, installation linkage, monitoring-plan version and calculation lineage should be reconstructed together before reliance on the actual-emissions position.

Question	Evidence Check conclusion
Is a full review justified?	Yes.
Which depth is proportionate?	Level II - Evidence Chain Review.
Why?	The observed signals require cross-source reconciliation, selected Canonical Facts, contradiction/limitation analysis and calculation-lineage review.
Does this note determine CBAM compliance?	No.
Does this note replace accredited verification?	No.

How to read the specimen 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.

What Level II would add

- Registered evidence map and selected Canonical Facts
- Formal shipment-quantity reconciliation
- Calculation-lineage review for actual embedded emissions
- Contradiction and source-limitation registers
- Targeted remediation requests and a bounded WEETRA Determination

Release integrity - public specimen

Specimen release package	WEETRA-SPEC-PKG-EC-2026-0001
Final PDF SHA-256	Recorded after export in the external WEETRA specimen-series release manifest.
Live WSEP seal	Not asserted by this public specimen. A WSEP seal, where operationally issued, is a separate governed package event.
Publication lock	28 August 2026 - specimen publication state

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.