

WEETRA

CBAM Specimen Series - Definitive Regime 2026

CBAM Forensic Evidence Review - Level III

Public selected specimen - adversarial claim/evidence reconstruction

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	15-page public extract; full Level III engagement is materially broader and may exceed 50 pages

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. Forensic mandate and boundaries

Mandate

Test whether the defined 2026 steel-file positions can withstand reconstruction and adversarial challenge from the evidence actually preserved at the cut-off.

Case	WEETRA-2026-SPEC-0001
Cut-off	28 August 2026
Evidence population	Same 11 fictional carriers used in all four specimens.
Forensic depth	Claim decomposition, regulatory/evidentiary anchoring, necessary-link analysis, contradiction preservation, computation lineage, temporal/version reconstruction, adversarial challenge, remediability classification and long-horizon reconstruction testing.
No inference rule	A missing link is not filled by plausibility, custom, memory or a favourable reading of the surrounding file.
Epistemic markers	Systematic in Level III: [OBSERVED], [CALCULATED], [STRUCTURED JUDGEMENT], [SCENARIO].
Boundary	No legal opinion, litigation opinion, certification, accredited verification or authority decision.

The file does not change. The depth of examination does.

Level III does not receive a better file than Level I or II. It exposes more of the dependency structure inside the same file.

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2. Executive decision note

DETERMINATION BLOCKED - CRITICAL CONTRADICTION

The claimed shipment cannot be reconstructed as one coherent evidentiary object because its net mass is 1,024.800 t in the customs/importer chain and 1,038.200 t in the supplier production-allocation chain. The contradiction defeats the necessary link between imported quantity and installation-level production evidence until resolved.

Decision-relevant question	Forensic answer
Can the goods be identified as CBAM iron/steel goods?	[STRUCTURED JUDGEMENT] Yes, within the fictional file, the goods description and CN code align across the principal carriers.
Can the entire imported shipment be tied to one production allocation?	[STRUCTURED JUDGEMENT] No. The same shipment population carries incompatible net masses.
Can the 1.842 tCO2e/t value be reproduced from the supplied workbook alone?	[CALCULATED] No. Visible totals reproduce 1.806 tCO2e/t; [STRUCTURED JUDGEMENT] a missing allocation element may exist but is not evidenced.
Is the monitoring method version fixed?	[OBSERVED] No. v3.1 is supplied while v3.2 is referenced.
Does the absence of a verifier report at this cut-off prove failure?	[STRUCTURED JUDGEMENT] No. [OBSERVED] At 28 Aug 2026 it is a future dependency for the 2026 reporting year.

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3. Regulatory claim register - selected public extract

Claim	What must be established	Regulatory / methodological anchor	Source class	Current evidentiary state
C1 - goods in reviewed CBAM scope	Correct goods identity and CN classification for the imported population.	Regulation (EU) 2023/956, Article 2(1); Annex I	Binding primary	[OBSERVED] Established in current file
C2 - coherent shipment population	The shipment quantity used downstream must refer to one identified customs/commercial population.	Regulation (EU) 2023/956, Article 6(2)(a); Annex V, point 1(2)(a); WEETRA consistency method	Binding primary + derived consistency requirement	[OBSERVED] Contradicted
C3 - shipment-to-installation link	The imported population must be traceably linked to the installation/production evidence relied upon.	Regulation (EU) 2023/956, Annex V, point 2(a); Implementing Regulation (EU) 2025/2547, Article 10(1) and Annex IV; WEETRA evidence-chain method	Binding primary + derived chain requirement	[STRUCTURED JUDGEMENT] Partially established
C4 - actual-emissions method	The result must belong to the applicable installation, period, methodology and governed inputs.	Regulation (EU) 2023/956, Article 7(2)(a); Implementing Regulation (EU) 2025/2547, Articles 2-7, including Article 5(5) on the monitoring plan	Binding primary	[STRUCTURED JUDGEMENT] Source-limited
C5 - reproducible output	A later reviewer should be able to reproduce the stated result from preserved governed inputs and method version.	Regulation (EU) 2023/956, Article 7(5)-(6) and Annex V; Implementing Regulation (EU) 2025/2547, Article 10(1)	Binding primary + methodological	[STRUCTURED JUDGEMENT] Not established
C6 - independent verification dependency	Actual-emissions information must be independently verified where the definitive CBAM framework requires it.	Regulation (EU) 2023/956, Article 8(1) and Annex VI; Implementing Regulation (EU) 2025/2546, Articles 5-6	Binding primary	[OBSERVED] Future dependency at cut-off

Why this register matters

The Level III question is not only whether documents exist. It is whether each necessary claim can be tied to the governing requirement, source authority and evidence state without silently filling a missing link. The citations shown here are selected primary anchors for a fictional methodological specimen; they are not a legal opinion.

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4. Claim decomposition

Claim ID	Necessary proposition	Evidence state	If the link fails
C1	The imported goods are the identified hot-rolled steel goods under CN 7208 39 00.	[OBSERVED] Established in current file	Scope/classification chain breaks.
C2	The shipment population is uniquely identified and quantified.	[OBSERVED] Contradicted	Every downstream per-shipment allocation becomes unstable.
C3	The identified shipment was produced at installation MFS-KOC-01.	[STRUCTURED JUDGEMENT] Partially established	Installation-specific evidence cannot be cleanly allocated to the imported quantity.
C4	The actual embedded-emissions result belongs to the applicable installation, period and production process.	[STRUCTURED JUDGEMENT] Source-limited	Actual-emissions claim lacks complete lineage.
C5	The reported result is reproducible under the governed methodology.	[STRUCTURED JUDGEMENT] Not established	A reviewer cannot independently reconstruct the output from supplied carriers.
C6	The operator report is independently verified when legally required for annual reliance on actual emissions.	[OBSERVED] Future dependency	Final actual-emissions reliance cannot be completed until independent verification exists.

Weakest necessary link principle

A claim is not strengthened by the volume of surrounding documents if one necessary link remains contradicted or absent.

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5. Evidence chain - node by node

Node	Carrier(s)	Forensic reading	State
Customs identity / shipment	E-001	[OBSERVED] Shipment and 1,024.800 t net recorded.	Demonstrable
Commercial corroboration	E-002 / E-003	[OBSERVED] Invoice and packing list align with customs-side shipment mass.	Demonstrable
Coil identity	E-004	[OBSERVED] 24 coil certificates exist and identify product/heat data.	Demonstrable, subject to population mapping
Shipment-to-production allocation	E-005	[OBSERVED] Same shipment reference totals 1,038.200 t net.	Contradicted against customs-side quantity
Installation identity	E-006	[OBSERVED] Installation MFS-KOC-01 identified.	Demonstrable nominally
Monitoring method	E-007 / E-008	[OBSERVED] v3.1 supplied; v3.2 referenced.	Incomplete
Embedded-emissions result	E-008 / E-009	[CALCULATED] Reported 1.842; visible totals reproduce 1.806.	Incomplete / inconsistent
Independent verification	Not yet present	[OBSERVED] Future 2026 reporting dependency.	Open by time, not adverse inference

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6. Named failure points

Failure point	Location	Nature	Consequence
FP-01 - dual net mass	E-001/E-002 vs E-005	Established contradiction	Blocks coherent shipment population and quantity allocation.
FP-02 - monitoring plan version discontinuity	E-007 vs E-008	Missing controlled version link	Prevents complete method-version reconstruction.
FP-03 - output not reproduced by visible totals	E-008	Calculation-lineage gap / inconsistency	Reported actual-emissions value cannot be independently reconstructed from current carrier set.
FP-04 - verifier evidence future	External dependency	Temporal open condition	Must be closed later before final reliance on actual verified 2026 emissions, where applicable.

No hidden averaging

The file is not given an overall score. FP-01 can block the Determination even though several other links are well supported.

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7. Adversarial challenge matrix

Challenge a reviewer could raise	Current file response	Assessment
Which exact quantity of this shipment was produced at MFS-KOC-01?	[OBSERVED] Customs/importer records say 1,024.800 t; supplier allocation says 1,038.200 t. No reconciliation supplied.	Not established
Why should 1.842 tCO2e/t be accepted instead of the 1.806 tCO2e/t visible recomputation?	[OBSERVED] The file contains no supplied worksheet or allocation note explaining the delta.	Not established
Which monitoring plan version governed the reported calculation?	[OBSERVED] v3.1 is supplied; the workbook references v3.2.	Partially established
Does the file contain an accredited verifier opinion for 2026?	[OBSERVED] No; at the specimen cut-off this report is not yet expected to have been issued.	Open future dependency
Can a new reviewer reconstruct this result without the people who assembled the file?	[STRUCTURED JUDGEMENT] Not fully, because FP-01 to FP-03 require undocumented knowledge or missing carriers.	Not established

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8. Calculation-lineage reconstruction

Reported specific embedded emissions	[OBSERVED] 1.842 tCO2e/t
Attributable emissions visible in workbook	[OBSERVED] 18,096 tCO2e
Production quantity visible in workbook	[OBSERVED] 10,020 t
Direct arithmetic on visible totals	[CALCULATED] 18,096 / 10,020 = 1.806 tCO2e/t
Difference to reported result	[CALCULATED] +0.036 tCO2e/t (+1.99%)
Potential explanation	[SCENARIO] An additional allocation, precursor or scope adjustment could exist, but no such carrier is present in the reviewed package.
Forensic conclusion	[STRUCTURED JUDGEMENT] The reported output is not reproducible from the evidence currently preserved. The gap is remediable if the missing governed lineage exists and is supplied.

Materiality boundary

The 1.99% difference is below a 5% quantitative materiality level used in specified verifier assessments. That does not make the documentary inconsistency disappear, and WEETRA does not use verifier materiality as its own pass/fail rule.

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9. Temporal and version reconstruction

Date / version	Event / carrier	Forensic significance
2 Jan 2026	Monitoring Plan v3.1 issued (E-007)	[OBSERVED] Earliest supplied governed method version.
Q1-Q2 2026	Production / emissions period represented in E-008	[OBSERVED] Period covered by actual-emissions evidence in the file.
18 Aug 2026	Emissions workbook v4 issued; references MP v3.2	[OBSERVED] Creates an unresolved version dependency.
20 Aug 2026	Importer reconciliation E-011	[OBSERVED] Importer-side consolidation occurs after supplier workbook.
28 Aug 2026	WEETRA specimen cut-off	[OBSERVED] No later evidence is used.
Later verification cycle	Accredited verifier evidence for 2026 becomes available later	[OBSERVED] Later evidence must be registered as a new review state, not backfilled into this cut-off.

Version integrity

A later corrected plan, allocation schedule or verifier report can remediate the current file, but it must create a new versioned state. It cannot silently rewrite what was available on 28 August 2026.

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10. Remediable vs structural weaknesses

Issue	Classification	Condition that cures it
FP-01 shipment net-mass contradiction	Remediable if documentary error / population mismatch can be evidenced	Controlled corrected carrier or documented reconciliation proving the two values refer to different populations.
FP-02 monitoring-plan version gap	Remediable	Provide v3.2 or controlled version history establishing the applicable plan.
FP-03 emissions-output lineage gap	Remediable if missing governed calculation evidence exists	Supply complete formula/input/allocation lineage reproducing the reported result or issue a corrected result.
FP-04 future verifier report	Temporal dependency	Obtain accredited verifier report when the 2026 verification cycle permits.
If no evidence exists to reconcile FP-01	Structural for the reviewed shipment claim	The file would need a different, properly evidenced claim population; narrative explanation alone would not cure the missing link.

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11. Four-year reconstruction test

[SCENARIO] 2030 handover test

Assume the people who assembled the 2026 file are no longer available. A new reviewer receives a question about shipment TRMRS-2026-0814-17 and must reconstruct the basis from preserved records only.

Reconstruction task	Object that should carry the answer	Current V1 outcome	Failure mode
Identify exact imported population and net mass	Customs record + commercial corroboration + reconciled supplier allocation	Fails	Two incompatible masses remain for the same shipment label.
Identify producing installation	Shipment allocation + installation identifier + coil population	Partially succeeds	Installation is named, but allocation cannot be fixed to one coherent shipment mass.
Identify applicable monitoring method version	Controlled plan version + version history + workbook reference	Fails	v3.2 is referenced but not preserved.
Reproduce actual-emissions output	Governed inputs + formula/allocation lineage + output version	Fails	Visible totals produce 1.806, not 1.842 tCO2e/t.
Distinguish what was known at 28 Aug 2026 from later corrections	Append-only evidence and determination versions	Succeeds in principle	Only if later remediation is added as a new state rather than replacing V1.
Locate independent verifier evidence	Later verifier report tied to the same installation/period	Open by time	The future report must be added later and cannot be presumed at the V1 cut-off.

Forensic conclusion

[STRUCTURED JUDGEMENT] V1 is not independently reconstructible across the blocked quantity, monitoring-plan version and calculation lineage. The problem is not lack of explanation today; it is lack of durable evidence that survives staff turnover and time.

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12. Governance and preservation findings

Governance observation	Current state	Why it matters
Carrier versioning	Workbook and monitoring-plan references are not aligned.	A future reviewer cannot infer which method version governed the result.
Supplier-to-importer reconciliation	Supplier allocation is accepted into the file without resolved mass reconciliation.	Contradictions should be isolated before downstream use.
Calculation lineage preservation	Visible output does not reproduce from visible totals.	Undocumented computational knowledge is not durable evidence.
Future verifier evidence	No placeholder version-state is used to imply verification already exists.	Preserves temporal truth and prevents premature assurance claims.

Governance test

Could a competent reviewer reconstruct the position four years later without relying on the memory of the people who assembled it? In the current file, the answer is no for the blocked shipment quantity and the incomplete emissions lineage.

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13. Determination and executive options

DETERMINATION BLOCKED - CRITICAL CONTRADICTION

The current file should not be represented as a fully reconstructible evidence chain for the reviewed shipment while FP-01 remains open.

Option	Evidentiary consequence
Obtain corrected supplier allocation	[STRUCTURED JUDGEMENT] Can close FP-01 if the corrected carrier reconciles exactly to the relevant shipment population and coil set.
Reframe the claim population	[STRUCTURED JUDGEMENT] May be necessary if E-005 covers a different production population than the customs shipment; requires explicit evidence, not assertion.
Continue using 1.842 without lineage repair	[STRUCTURED JUDGEMENT] Leaves FP-03 open and weakens reproducibility before independent verification.
Preserve current state and wait for verifier report only	[STRUCTURED JUDGEMENT] Does not cure FP-01, FP-02 or FP-03; an external verifier report is not a substitute for missing shipment/source links.

No preference sold

WEETRA records the documentary consequence of each option. The client, its legal advisers and other responsible actors retain their own decisions and regulatory roles.

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14. Evidence manifest and release integrity

Ref	Carrier	Illustrative SHA-256
E-001	French customs declaration	[CALCULATED] 25847beb5a83ea3c7ce5a2ed...
E-002	Commercial invoice INV-TR-260814-77	[CALCULATED] c8ce71b635edd85c795ea443...
E-003	Packing list PL-260814-77	[CALCULATED] 3c2f953fcb262825026f3eea...
E-004	Mill test certificate set - 24 coils	[CALCULATED] 8456b75c4b674f1eec07c748...
E-005	Shipment-to-production allocation schedule	[CALCULATED] 3b788a9df57cde56a4d3d37b...
E-006	Installation identification statement	[CALCULATED] c560be36b1bc1e67c548a828...
E-007	Monitoring Plan v3.1	[CALCULATED] 0e1eef640bda66d399dd41e6...
E-008	Q1-Q2 2026 embedded-emissions workbook v4	[CALCULATED] d93a7f0044234e8caf88529e...
E-009	Electricity and natural-gas consumption statement	[CALCULATED] 458316a2b8e99b26beeacca7...
E-010	Supplier emissions attestation	[CALCULATED] c7c6d706cb3c05b3d45e019d...
E-011	Importer internal CBAM reconciliation	[CALCULATED] c6ffd7e93f3d0702abb5a213...
Determination version		D-WEETRA-2026-SPEC-0001-v1
Functional reviewer		Senior Reviewer - illustrative role
Publication lock		28 August 2026 - specimen publication state
Template basis		WEETRA Master Determination Report Template v2.0
Manifest scope		11 fictional carriers + this selected public report extract.
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.
Integrity meaning		Byte/package correspondence and version history within the stated release model.
Integrity does not prove		Authenticity, truth, legal validity, compliance, verifier approval or authority acceptance.

Source basis for this specimen

- EU-1: Regulation (EU) 2023/956 establishing CBAM, as amended (including Regulation (EU) 2025/2083); selected anchors used here include Articles 2, 6, 7 and 8 and Annexes I, V and VI.
- EU-2: Commission Implementing Regulation (EU) 2025/2547 - definitive-period embedded-emissions methodology; selected anchors used here include Articles 2-10 and Annexes II-IV.
- EU-3: Commission Implementing Regulation (EU) 2025/2546 - application of CBAM verification principles; selected anchors used here include Articles 5-6 and the verification-report Annex.
- 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.