CS02 / CBAM SUPPLIER EVIDENCE WORKFLOW

A request becomes an evidence chain.

Route an EU CBAM request from product and installation records to a reviewed supplier response.

SESSION	WORK WITH	OUTPUT
75-90 minutes + records	Export, plant, procurement and technical reviewers	Versioned supplier response plan

DECLARANT / REQUEST	Goods, classification, period and requested route
SUPPLIER / COORDINATE	Name the producing installation and record owners
PLANT / PRECURSORS	Trace relevant inputs and production evidence
TECHNICAL / REVIEW	Apply the relevant method; resolve mismatches
VERIFIER / ACTUALS	Independent accredited verification where required
DECLARANT / SUBMIT	Reviewed supplier pack supports its declaration

EU CBAM definitive period, from 2026. Producer evidence and the EU declarant role are distinct. This is not a UK CBAM workflow.

THE DECISION RULE

Read the workflow by unresolved handoff, not percentage complete. A permitted data route is a technical/legal decision. The supplier prepares evidence; the EU declarant retains its declaration and certificate responsibilities.

FILLABLE WORKSHEET / SCOPE AND EVIDENCE

Build the record.

Use short answers and evidence IDs. Expand long records in the CSV or editable HTML worksheet. Unknown is a valid answer.

01 / Who requested what, for which goods?

Record recipient, EU declarant contact, destination, product ID, requested period and request version.

02 / Who resolves applicability?

Record CN classification evidence, scope questions and the declarant/customs reviewer. Do not self-certify exemption.

03 / Where were the goods produced?

Record operator, installation, process, location and contact. Distinguish trader from producer.

04 / Which data route and method apply?

Name actual/default route under review, method version, relevant boundary and technical owner.

05 / Can the relevant inputs be traced?

Link product/batch, production period, precursor supplier/installation, unit and source IDs.

06 / What supports the calculation inputs?

Record monitoring/production evidence, source coverage, conversions and allocation decisions. No invented factors.

Keep a saved working copy. Text fields can scroll; use the expandable CSV/HTML for long entries before printing.

A completed worksheet records your assessment. It does not create regulatory approval, assurance or a compliant result.

FILLABLE WORKSHEET / GATES AND NEXT ACTION

Make the next decision.

Use short answers and evidence IDs. Expand long records in the CSV or editable HTML worksheet. Unknown is a valid answer.

07 / Are role and scope questions resolved?

If classification, declarant role or applicable period is unresolved, hold the final CBAM answer.

08 / Is the evidence chain coherent?

Record missing links, inconsistencies and their resolution. Quantity invoices alone are not verified emissions data.

09 / Is verification status appropriate?

For actual emissions, record the independent accredited verifier and report status. Check applicability and accepted route.

10 / Who will resolve each exception?

Record issue ID, action, owner and date. Escalate possible default treatment to the technical/declarant team.

11 / What version can be handed over?

Name reviewer, recipient, document index, limitations and release status. The EU declarant owns its submission.

12 / What triggers withdrawal or revision?

Record changed source, product, method or period; notify recipients through an owned process.

Keep a saved working copy. Text fields can scroll; use the expandable CSV/HTML for long entries before printing.

A completed worksheet records your assessment. It does not create regulatory approval, assurance or a compliant result.

FICTIONAL WORKED EXAMPLE

One missing installation breaks the chain.

Fictional Meridian Fasteners buys steel rods through a trader and supplies screws to an EU customer. Its invoice links the rod lot to production, but it does not identify the steel-producing installation. The example uses no official emissions figures.

Chain link	What the team can establish
Finished product > rod lot	Internal batch records support the relationship.
Rod lot > producing installation	Missing. Procurement requests the upstream record.
Installation > appropriate emissions evidence	Unresolved until source and period are reviewed.
Evidence > final supplier response	Hold the verified-actuals claim; agree the next data route.

HOLD THE FINAL ACTUAL-DATA RESPONSE

The team can respond promptly with an owned evidence-gap list. The technical reviewer and declarant decide how to resolve the request; the diagram does not grant an exemption.

Original fictional record flow, informed by the topic in Commission steel guidance. It is not a copied official example or an official supplier form.

FACILITATION AND SOURCES

Use it with the right reviewer.

Suggested workshop timings are planning estimates. Bring source records; assign owners to unknowns. No professional review is implied by completion.

01 **Triage applicability questions**

Record destination, product/CN classification owner, importer/declarant and reporting period. Do not decide importer aggregation from your shipments alone.

02 **Agree the requested data route**

Ask what actual/default information is needed under the applicable method. Record the technical reviewer and exact guidance version.

03 **Map the record chain**

Link finished goods, installation, production process and relevant purchased precursors. Keep country, supplier and period identifiers.

04 **Resolve and review**

Log missing sources, inconsistent units and allocation questions. Where actuals are used, plan the required independent verification.

05 **Release and retain**

Share only an authorised version with its limitations, evidence index and review status. Keep revisions and recipient acknowledgement.

PRIMARY REFERENCES / ACCESSED 17 SEP 2026

CBAM definitive regime

Verification of CBAM emissions

CBAM legislation and guidance

Guidance No. 5d: Iron and steel

Original dotSuper coordination worksheet, not legal advice, an official CBAM form or verification. No goods classification, exemption, liability calculation or certificate deduction is determined. Carbon credits are not CBAM certificates.

Publication gate: Review against applicable legislation, product code, period and latest guidance before publication.

Full URLs, source notes, instructions and review gates are in companion.html and framework-data.json. Original dotSuper artwork; source citations do not imply endorsement.