WEETRA

WEETRA REGULATORY SERIES | WEETRA-N002

Article 9 of the EU CBAM Regulation

A. documentary framework for carbon prices effectively paid in third countries

CORE PROPOSITION

An Article 9 claim is not established by proving that a country has a carbon-pricing system; it requires a traversable chain from the declared embedded emissions to the net carbon price effectively paid for those emissions.

Document	WEETRA-N002
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DOCUMENT STATUS AND BOUNDARIES

Purpose, scope and institutional position

Article9 of Regulation(EU) 2023/956allows anauthorised CBAM declarant toclaim a reduction in the number of certificates to be surrendered where a carbon price has been effectively paid in the country of origin for the declared embedded emissions. The provision requires claim-specific evidence, including actual payment and the treatment of rebates or other compensation. As of the publication cut-off, the Commission had published a draft implementing measure for feedback, but the adopted-act index did not yet list a final Article 9 implementing regulation.

Institutional boundary

This publication does	This publication does not
Provide an independent methodological analysis of documentary evidence and regulatory data architecture.	Provide legal, tax, customs, verification, certification or compliance advice.
Distinguish legal requirements, methodological expectations and illustrative evidence carriers.	Determine whether a declaration, product or undertaking complies with Union or national law.
Offer operational examples, review questions and public templates for discussion.	Replace an accredited verifier, competent authority, customs specialist or qualified legal adviser.
Identify limitations, unresolved points and referral boundaries.	Guarantee acceptance of evidence, eligibility of a claim or any regulatory outcome.

WEETRA'S ROLE

WEETRA performs evidentiary review and develops documentary methodology. It is not a verifier, certification body, legal authority or competent authority, and it does not issue compliance opinions.

This paper supersedes earlier WEETRA-N002 editions. It removes invented delegated acts, unsupported rejection rates, unverified financial forecasts and outcome labels that implied authority to decide Article 9 admissibility.

Intended audience: Authorised CBAM declarants, importers, finance and tax teams, non-EU producers, carbon-market specialists, legal counsel, customs advisers, accredited verifiers and competent-authority stakeholders.

EXECUTIVE ABSTRACT

Article 9 Documentary Framework

AnArticle 9 claim is notestablishedby proving thatacountryhasa carbon-pricing system; it requires a traversable chain from the declared embedded emissions to the net carbon price effectively paid for those emissions.

Article 9 of Regulation (EU) 2023/956 allows an authorised CBAM declarant to claim a reduction in the number of certificates to be surrendered where a carbon price has been effectively paid in the country of origin for the declared embedded emissions. The provision requires claim-specific evidence, including actual payment and the treatment of rebates or other compensation. As of the publication cut-off, the Commission had published a draft implementing measure for feedback, but the adopted-act index did not yet list a final Article 9 implementing regulation.

The central discipline of this paper is to keep four layers separate: the legal rule, the factual proposition that must be demonstrated, the methodological review used to test documentary support, and the possible records that may carry evidence. The paper avoids converting common business documents into legal requirements where the legislation does not prescribe them.

Analytical layers used throughout

Layer	Question	Output
Legal requirement	What does the applicable text require?	Cited provision and defined scope.
Regulatory claim	What factual proposition is being asserted?	Claim statement with product, entity, period and quantity.
Evidence object	What fact must be supported?	Defined evidentiary objective and minimum attributes.
Carrier	Which record may support that fact?	Source record with provenance, linkage and limitation.
Documentary determination	What is the status of support?	Supported, partially supported, unsupported, contradictory, source-limited or deferred.

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Document structure

Page numbers are generated in the running footer. The source register at the end identifies the authoritative baseline and its status at the publication cut-off date.

SECTION 1

Legal basis and current status

Article 9 creates the legal possibility of a reduction; it does not convert every foreign carbon cost into an automatic credit.

Article 9 of Regulation (EU) 2023/956 permits an authorised CBAM declarant to claim, in the CBAM declaration, a reduction in the number of CBAM certificates to be surrendered in order to take account of
a carbon price paid in the country of origin for the declared embedded emissions. The legal text conditions the claim on the carbon price having been effectively paid and requires rebates or other forms of compensation to be taken into account.

The declarant must keep records demonstrating that the declared embedded emissions were subject to a carbon price in the country of origin and evidence of actual payment. The Regulation also requires certification by an independent person and empowers the Commission to adopt implementing rules, including rules for conversion into euros and for determining the carbon price effectively paid.
On 13 May 2026, the Commission stated that a draft implementing act had been published for a four-week feedback period. At the cut-off date of this paper, the Commission's official CBAM legislation page listed the definitive-regime acts adopted in December 2025 but did not list a final Article 9 implementing act. This paper therefore treats detailed eligibility and calculation points that depend on that measure as pending.

Legal status matrix

Statement category	Current position	Treatment in this paper
Binding rule	Article 9 of Regulation (EU) 2023/956.	Cited as legal requirement.
Adopted definitive-regime acts	Verification, calculation, certificate price, customs data, free allocation and default values.	Used where relevant, not stretched into Article 9 rules.
Draft Article 9 implementing act	Published for feedback in May 2026.	Pending; not presented as applicable law.
National carbon-pricing law	Varies by country, entity, instrument and period.	Requires jurisdiction-specific specialist analysis.
WEETRA framework	Claim-to-evidence review methodology.	Methodological expectation, not law.

PUBLICATION CUT-OFF

The Article 9 legal position must be rechecked before operational use. A final implementing regulation adopted after 22 July 2026 may change evidentiary, certification, conversion or calculation requirements.

SECTION 2

What the Article 9 claim actually asserts

The claim concerns a defined amount effectively paid for definede mbedded emissions, not the general existence of a scheme.

A robust claim statement identifies the authorised declarant, import population, goods, country of origin, installation or production basis, declared embedded emissions, foreign carbon-pricing instrument, liable entity, covered emissions, gross liability, reductions or compensation, net amount paid, payment date, currency and requested CBAM-certificate reduction.

Each field is a dependency. If the liable entity differs from the producer, the file needs a legal and factual bridge. If the carbon price covers an installation-wide population, the file needs an allocation bridge to the embedded emissions declared for imported goods. If a payment occurs after the declaration or can be refunded later, the temporal and adjustment treatment requires explicit control.
The framework should therefore avoid binary labels such as admissible or rejected. WEETRA may state that a documentary claim is supported, partially supported, unsupported, contradictory, source-limited or deferred. Only the competent process can determine the legal effect.

Article 9 claim anatomy

Claim field	Required proposition	Typical risk
Country of origin	The relevant carbon price was imposed in the country of origin of the goods.	Country of dispatch or trader location used instead.
Embedded emissions	The paid price relates to the emissions declared under CBAM.	Instrument covers a different scope or population.
Liable entity	The payment obligation and payer are identified.	Producer, group entity and trader roles are conflated.
Effective payment	A net amount was actually settled or otherwise treated under final rules.	Assessment, liability or allowance surrender shown without settlement.
Relief	Rebates, free allocation, exemptions or compensation are captured.	Gross price presented as effective price.
Currency and date	The amount can be converted under applicable rules.	Inconsistent date, rate or currency basis.

SECTION 3

Evidence-object dictionary

A claim-specific evidence package should be organised by factual objective, not by a universal document checklist.

The evidence-object model allows equivalent carriers across jurisdictions while preserving common minimum attributes. For example, a payment object may be carried by a tax receipt, registry settlement record, bank record or government account statement. The appropriate combination depends on the national scheme and the final Union rules.

An evidence object is not satisfied merely because a file has the expected title. The reviewer tests issuer, authority, covered period, entity, reference number, amount, currency, status and linkage to adjacent objects. A document generated by the taxpayer may explain the calculation but not independently establish settlement.

The dictionary below is intentionally public and high level. It does not disclose WEETRA's internal control catalogue, thresholds, escalation rules or determination engine.

Public Article 9 Evidence Object Dictionary

Evidence object	Minimum attributes	Illustrative carriers
Instrument identity	Legal basis; instrument type; jurisdiction; effective period; covered gases and activities.	Official law, authority guidance, scheme rules.
Liable entity	Legal name; registration; role; group relationship; installation link.	Registration record, assessment notice, official account.
Covered emissions	Period; scope; installation; verified/reported quantity; unit.	Verified emissions report, registry record, official assessment.
Gross liability	Basis; rate/price; quantity; formula; assessment period; currency.	Tax assessment, auction/allowance records, official statement.
Relief and compensation	Free allocation; exemption; rebate; refund; credit; export treatment.	Official allocation, tax return, credit note, refund record.
Net effective amount	Gross-to-net bridge; final status; currency; accountable entity.	Controlled calculation reconciled to official records.
Actual payment	Amount; date; reference; payer; payee; settlement status.	Bank record, government receipt, registry settlement.
Independent certification	Certifier identity; independence; scope; date; statement; competence basis.	Certification in the form required by applicable rules.
CBAM linkage	Goods; installation; embedded emissions; allocation; import period; declarant.	Claim map, shipment-production bridge, allocation schedule.
Currency conversion	Source; rate; date/year; formula; rounding; version.	Official exchange-rate source and controlled calculation.

SECTION 4

Gross-to-net reasoning

The relevant evidentiary question is not the nominal rate but the amount effectively borne after relief and compensation.

A carbon-pricing instrument may impose a gross charge while providing free allocation, thresholds, exemptions, refunds, tax credits, output-based support or other compensation. Article 9 expressly requires rebates and other compensation to be taken into account. The documentary package should therefore contain a gross-to-net bridge rather than only a published scheme rate.

The bridge begins with the emissions and activity population covered by the national instrument, applies the instrument's calculation rules, identifies every relief item, reconciles the resulting amount to assessment and payment records, and then allocates the relevant share to the embedded emissions declared under CBAM. Each transformation needs a source and a reason.

The framework does not state that every national support measure reduces the Article 9 amount. That is a legal question governed by the Regulation, final implementing rules and the facts of the scheme. The methodological expectation is narrower: all potentially relevant relief must be identified and referred where treatment is uncertain.

Gross-to-net evidence bridge

Bridge step	Evidence question	Controlled output
1. Covered emissions	Which emissions and period entered the foreign charge?	Covered-emissions population.
2. Gross charge	How was the charge calculated before relief?	Reperformable gross-liability calculation.
3. Relief inventory	Which free units, thresholds, rebates, credits or compensation applied?	Relief register with legal and factual source.
4. Net liability	What amount remained after relevant relief?	Gross-to-net reconciliation.
5. Settlement	Was that amount actually paid or settled?	Payment evidence and status.
6. CBAM allocation	What portion relates to the declared embedded emissions?	Claim-specific allocated amount.
7. Conversion	How is the amount translated into the required euro basis?	Versioned conversion calculation.

SECTION 5

Attribution to goods and embedded emissions

The most difficult link is often between an installation-wide carbon obligation and the specific goods declared under CBAM.

Foreign carbon-pricing systems typically operate at an entity, installation, facility or account level. CBAM declarations relate to imported goods and their embedded emissions. A defensible package needs a transparent method connecting those levels without double counting.

The attribution method should identify the common population, applicable production process, reporting period, product output, precursor treatment, emissions scope and allocation driver. It should explain differences between the foreign scheme boundary and the CBAM calculation boundary. A corporate average cannot be substituted for installation-specific evidence without a reasoned basis. Traders create an additional break. The commercial seller may hold invoices while the producer holds emissions and carbon-price records. Confidentiality arrangements can restrict access, but confidentiality does not itself establish the claim. A controlled disclosure path, independent certification and source-limitation statement may be required.

Attribution scenarios

Scenario	Required bridge	Failure mode
Single installation, single product	Installation period to product output and exported quantity.	Payment record lacks product allocation.
Multi-product installation	Shared emissions and liability allocated on a documented physical or regulatory basis.	Revenue allocation used without justification.
Multi-installation group	Payer account reconciled to each relevant installation.	Group payment treated as plant-specific.
Trader chain	Producer, trader and importer records linked to the same goods and period.	Seller certificate has no producer evidence.
Mixed batches	Commingling rule, population control and prevention of double allocation.	Same payment allocated to several shipments.
Precursors	Treatment of carbon price linked to precursor emissions and final goods.	Mismatch between scheme and CBAM system boundaries.

SECTION 6

Payment, settlement and timing

Liability,assessment,surrenderandpaymentarerelatedbut distinct events.

A national tax assessment may establish an amount due without proving it was paid. An emissions-trading account may show surrender of allowances without, by itself, showing the monetary amount effectively borne. A bank debit may prove transfer but not the regulatory purpose unless linked to an official reference.

The evidence package should preserve the event sequence: emissions period, assessment or obligation date, acquisition or allocation of units, surrender or payment, later adjustment, refund or credit, Article 9 claim date and any subsequent correction. The final implementing rules may determine which events and conversion dates control the calculation.
Where payment occurs after the CBAM declaration, or remains appealable or refundable, the documentary status should remain deferred or conditional rather than being converted into a definitive legal conclusion. The file should define the follow-up trigger and responsible owner.

Event distinction

Event	What it may prove	What it does not prove alone
Assessment	Officially calculated liability.	Actual settlement or absence of later relief.
Allowance allocation	Units received under the scheme.	Net carbon price effectively borne.
Allowance purchase	Acquisition cost and quantity.	Use for the relevant emissions or final Article 9 treatment.
Surrender	Compliance use of units.	Monetary cost after free allocation and compensation.
Bank payment	Transfer of funds.	Regulatory basis or covered emissions without reference linkage.
Refund/credit	Subsequent recovery or reduction.	Treatment under Union rules without legal analysis.

SECTION 7

Independent certification and source access

Certification is a defined legal element, but its final for mand acceptable evidence must be checked against the applicable implementing rules.

Article 9 requires the records and evidence to be certified by a person independent from the authorised CBAM declarant and from the authorities of the country of origin. This requirement should not be confused with WEETRA's review. WEETRA does not issue the independent certification required by the Regulation.

The documentary reviewer should identify the certifier, independence basis, scope, source records reviewed, period, methodology, limitations and signature or authentication. A generic accountant letter or supplier declaration should not be relabelled as Article 9 certification without confirming the legal requirements.

Source access matters. If the certifier relies on government or registry records that cannot be inspected by the declarant or verifier, the package should state the access limitation. A source-limited status preserves the fact that certification exists while avoiding an unsupported claim about the inaccessible evidence.

Certification review questions

Certification question	Expected record	Referral trigger
Who is the certifier?	Identity, address, contact and professional capacity.	Identity or competence cannot be verified.
Independent from whom?	Relationship analysis covering declarant and country authority.	Employment, control, financial or authority connection.
What was certified?	Claim, period, emissions, payment and source scope.	Generic scheme-level statement only.
Which records were reviewed?	Source list and access statement.	No source basis or inaccessible critical records.
What limitations remain?	Explicit qualifications and unresolved matters.	Conclusion exceeds the evidence reviewed.

SECTION 8

Currency conversion and calculation control

Conversion must be treated as a controlled calculation whose legal basis may depend on the final implementing act.

A currency-conversion file should record the original amount and currency, controlling date or period, official rate source, rate version, formula, rounding and euro result. It should distinguish conversion of a nominal rate from conversion of the net claim-specific amount.

The Commission's May 2026 consultation covered currency conversion among the technical and administrative aspects of the future implementing act. Until final rules are adopted and applicable, this paper does not prescribe a particular rate or date. It prescribes the evidence needed to reproduce whatever rule applies.

Calculation control should include unit checks, sign conventions, relief treatment, allocation totals, prevention of duplicate use and a change log. A second-person reperformance should be documented for material claims, while formal verification conclusions remain with the accredited process.

Conversion control record

Field	Required content	Control
Original amount	Net claim-specific amount in foreign currency.	Reconcile to payment and gross-to-net bridge.
Rate basis	Applicable legal source and date/year rule.	Confirm final implementing rule.
Rate value	Published rate, source and retrieval date.	Archive source and version.
Formula	Transparent multiplication/division and unit logic.	Independent reperformance.
Rounding	Precision and rounding point.	Apply consistently and document effect.
Uniqueness	Claim reference and remaining allocable balance.	Prevent duplicate use across declarations.

SECTION 9

Contradictions, limitations and remediation

Article 9 files often fail through broken relationships rather than missing documents alone.

A contradiction exists when two relevant sources assert incompatible facts: different liable entities, emissions periods, installation identifiers, amounts, payment dates or relief. A limitation exists when the reviewer cannot inspect a critical source or when a required rule remains unsettled. Both must remain visible.

Remediation requests should name the exact proposition, current evidence, missing attribute and requested bridge. Asking for 'proof of carbon tax' usually produces another general certificate. Asking for the official settlement record showing payer, amount, currency, period and assessment reference is more likely to close the evidence object.

Where remediation cannot resolve the matter, the final documentary determination should state the affected claim, evidence considered, status, reason, unresolved contradiction, source limitation, referral and package version. It should never predict what an authority will decide.

Remediation examples

Observed issue	Documentary status	Focused remediation
Scheme law exists; no entity liability record.	Unsupported liable-entity object.	Obtain official account or assessment identifying the liable entity.
Assessment shows gross amount; relief unknown.	Partially supported gross-to-net object.	Obtain free-allocation, rebate and compensation records.
Bank debit differs from official assessment.	Contradictory payment object.	Reconcile references, partial payments, fees, credits and timing.
Independent certificate; sources inaccessible.	Source-limited certification object.	Define controlled access or preserve limitation for referral.
Payment covers several plants.	Partially supported attribution object.	Obtain plant allocation and reconcile total to group payment.
Final EU calculation rule pending.	Deferred conversion conclusion.	Monitor adoption and reassess when rule is final.

SECTION 10

End-to-end synthetic case

The following case illustrates documentary reasoning; it does not state a legal outcome.

Synthetic case A9-STEEL-01 concerns an EU declarant importing steel coils produced at installation VN-ST-07 during calendar year 2026. The foreign producer's group account shows a carbon-pricing obligation. The declarant seeks to support an Article 9 reduction for the embedded emissions declared for identified shipments.

Initial evidence includes the national scheme law, a group assessment, a bank payment and a supplier letter. The package does not show allocation by installation, treatment of free units, or the bridge from installation production to imported coils. The payment is therefore real at group level but not yet attributable to the CBAM claim.

Remediation obtains an official allocation statement, installation sub-account, gross-to-net reconciliation, production and shipment bridge, and an independent certificate whose scope names the installation, period, covered emissions and payment record. A remaining issue concerns the euro conversion rule under the pending implementing measure.

Synthetic worked case

Review step	Result in case A9-STEEL-01	Status
Claim	Reduction sought for declared embedded emissions of identified coils.	Defined.
Instrument	Official national carbon-pricing law and scheme account.	Supported.
Liable entity	Group entity linked to producer and installation.	Supported after remediation.
Covered emissions	Installation sub-account aligned to 2026 reporting period.	Supported after remediation.
Gross-to-net	Assessment less free units; no export rebate identified in reviewed records.	Partially supported pending specialist confirmation.
Payment	Bank record reconciled to official assessment reference.	Supported.
Goods attribution	Production orders and dispatch list link plant output to imported coils.	Supported with stated mixed-batch limitation.
Certification	Independent certificate covers defined objects and sources.	Present; legal sufficiency referred.
Conversion	Source and calculation prepared; controlling rule not final at cut-off.	Deferred.
WEETRA determination	Claim is documentary-supported in material parts, with conversion and legal-treatment referrals.	Not a compliance or admissibility decision.

CASE BOUNDARY

All identifiers and facts in A9-STEEL-01 are synthetic. The example demonstrates evidence architecture, not the eligibility of a real scheme or claim.

SECTION 11

Governance and pre-claim protocol

Article 9 preparation should begin before import and continue through payment, declaration, adjustment and retention.

Procurement should identify whether suppliers expect an Article 9 claim and contract for access to claim-specific evidence. Finance and tax teams should map the national instrument, payment lifecycle and relief. Operations should preserve installation and production attribution. Customs and CBAM teams should define import populations and declaration linkage.

Before a claim is included, a gate should confirm that the scope is defined, critical evidence objects have carriers, contradictions are assessed, specialist referrals are complete or explicitly open, and the exact package is versioned. A deferred claim should not be converted into a supported claim merely because a filing deadline approaches.

After filing, the organisation should monitor refunds, credits, revised assessments, appeals, corrections and final implementing rules. These events may change the documentary basis and should trigger reassessment.

Article 9 control calendar

Timing	Control	Owner
Supplier onboarding	Scheme, entity, installation and access feasibility.	Procurement / legal / CBAM.
Production period	Preserve emissions, allocation and production linkage.	Operator / supplier.
Assessment	Capture gross liability and relief inventory.	Finance / tax.
Payment	Capture settlement reference and proof.	Treasury / liable entity.
Pre-claim	Complete evidence map, contradictions and referrals.	CBAM owner / reviewer.
Post-claim	Monitor adjustments, refunds and legal changes.	Tax / legal / document control.
Retention	Lock package, source manifest and change history.	Records custodian.

SECTION 12

Conclusion

Article 9 is achain-of-evidence problem at the intersection of emissions, law, finance and trade.

The existence of a national carbon price is only the first layer. A claim must connect that instrument to a liable entity, covered emissions, gross charge, relief, net effective amount, actual payment, independent certification, imported goods and the declared embedded emissions.

Because the detailed Union implementing rules were still pending at the cut-off date, organisations should separate evidence preparation from legal conclusion. They can build the objects, preserve sources, reconcile payment and goods, and identify unresolved questions now. They should not present draft rules or methodological expectations as settled law.

WEETRA's contribution is the documentary architecture and review discipline. The legal interpretation, independent certification, accredited verification and competent-authority outcome remain outside WEETRA's role.

FINAL PROPOSITION

A strong Article 9 file does not merely show that money moved. It explains why the net amount moved for the emissions and goods included in the specific CBAM claim.

SOURCE REGISTER

Authoritative baseline and publication control

Only official legal texts, official institutional materials and specifically identified methodological sources are used as authority for legal or technical propositions.

Source register

ID	Source	Status at cut-off
C1	Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism, consolidated after Regulation (EU) 2025/2083. EUR-Lex: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02023R0956-20251020	Binding EU law; in force.
C2	Commission Implementing Regulation (EU) 2025/2546 on verification principles. EUR-Lex: https://eur-lex.europa.eu/eli/reg_impl/2025/2546/oj/eng	Binding EU law; applicable to the definitive regime.
C3	Commission Implementing Regulation (EU) 2025/2547 on methods for calculating embedded emissions. EUR-Lex: https://eur-lex.europa.eu/eli/reg_impl/2025/2547/oj/eng	Binding EU law; applicable to the definitive regime.
C4	Commission Implementing Regulation (EU) 2025/2621 on default values. EUR-Lex: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025R2621	Binding EU law; applicable to the definitive regime.
C5	European Commission, CBAM Legislation and Guidance. https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-legislation-and-guidance_en	Official index and guidance page; checked 22 July 2026.
A1	Article 9 of Regulation (EU) 2023/956, consolidated after Regulation (EU) 2025/2083. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02023R0956-20251020	Binding legal basis for the reduction claim.
A2	European Commission, Carbon price paid in Third Countries, 13 May 2026. https://taxation-customs.ec.europa.eu/news/carbon-price-paid-third-countries-2026-05-13_en	Official consultation-status notice; not legislation.
A3	European Commission, Synopsis report on Calls for Evidence on the implementing act on carbon price paid in third countries. https://taxation-customs.ec.europa.eu/document/download/c4049ce0-48c2-43ff-9414-1dd11b3941f4_en	Consultation synopsis; not legislation.

Legal texts should be consulted in their latest consolidated form. Commission guidance, FAQs, news announcements, consultation documents and methodological publications are not legislation. Draft measures are identified as pending and are not presented as applicable law.

Publication control

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Supersedes	Earlier publication bearing the same WEETRA Regulatory Series number.
Review trigger	Material legal change, new implementing act, new official guidance, or material methodological revision.
Public-use boundary	May be cited with title, version and date. No endorsement by authorities or cited organisations is implied.