



WEETRA

WEETRA REGULATORY SERIES | WEETRA-N003

CBAM, Digital Product Passports and EUDR

Designing a reusable evidentiary architecture without collapsing distinct legal regimes

CORE PROPOSITION

The reusable asset is not one universal compliance dataset; it is a governed evidence architecture that can map shared facts to separate legal claims.

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DOCUMENT STATUS AND BOUNDARIES

Purpose, scope and institutional position

CBAM, the Digital Product Passport system and the EU Deforestation Regulation impose different obligations on different actors, products, facts and timelines. They are not one legal system. They do, however, create recurring documentary needs: product identity, party identity, source attribution, supply-chain linkage, time alignment, controlled transformation, versioning and retained evidence. This paper shows how organisations can reuse evidence capabilities while preserving the legal boundaries of each regime.

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 the February 2026 edition of WEETRA-N003. It removes the invented concept of 'Indirect Due Responsibility', rejects the claim that CBAM, DPP and EUDR form one enforcement regime, and updates the DPP and EUDR status to 22 July 2026.

Intended audience: Industrial groups, importers, product manufacturers, EUDR operators and traders, DPP programme owners, sustainability and customs teams, legal advisers, data architects and public-policy stakeholders.

EXECUTIVE ABSTRACT

Reusable Evidence Architecture

The reusable asset is not one universal compliance data set; it is a governed evidence architecture that can map shared facts to separate legal claims.

CBAM, the Digital Product Passport system and the EU Deforestation Regulation impose different obligations on different actors, products, facts and timelines. They are not one legal system. They do, however, create recurring documentary needs: product identity, party identity, source attribution, supply-chain linkage, time alignment, controlled transformation, versioning and retained evidence. This paper shows how organisations can reuse evidence capabilities while preserving the legal boundaries of each regime.

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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SECTION 1

Three regimes, three legal purposes

Methodological reuse is credible only when legal differences are stated before similarities.

CBAM addresses embedded emissions in covered imports and the surrender of CBAM certificates. The Digital Product Passport is a technical and regulatory information architecture established under the Ecodesign for Sustainable Products Regulation and other product legislation, with product-specific obligations defined through applicable measures. EUDR is a due-diligence regime for specified commodities and products associated with deforestation and forest degradation.

The responsible actors differ. CBAM focuses on authorised CBAM declarants and includes operator and verifier roles. DPP obligations attach to economic operators under the applicable product legislation. EUDR distinguishes operators and traders, with amended rules and application dates. The claimed facts, decision processes and authorities also differ.

A reusable evidence architecture should therefore map the same source fact to several claim contexts without assuming that support in one context establishes support in another. A production-site identifier may be useful across programmes; the evidentiary attributes and legal consequence still depend on the regime.

Legal separation first

Dimension	CBAM	DPP	EUDR
Primary purpose	Carbon-border adjustment for covered imports.	Digital access to product information under applicable legislation.	Deforestation-free and legality due diligence for covered commodities/products.
Core object	Imported goods and embedded emissions.	Product, component or material information.	Relevant commodity/product and production plot or source.
Primary actor	Authorised CBAM declarant.	Economic operator defined by applicable act.	Operator or trader under amended EUDR.
Timing	Definitive regime from 2026.	Framework in force; product obligations phased by legislation.	Application from 30 Dec 2026 or 30 Jun 2027 depending on category.
Formal output	CBAM declaration, certificates and supporting verification.	Registered product passport and required information.	Due diligence statement or simplified declaration where applicable.

BOUNDARY RULE

Shared data does not create shared legal effect. Each obligation must be mapped to its own text, actor, scope, period and decision process.

SECTION 2

Status at 22 July 2026

Operational design must distinguish what is live, what is phased and what is still changing.

CBAM entered its definitive regime on 1 January 2026. The Commission's official legislation page lists the core Regulation as amended and the definitive-regime implementing and delegated acts, including rules on verification, calculation, certificate price, customs information, free-allocation adjustment and default values.

The DPP Registry and its testing environment were launched on 20 July 2026 following the adoption of Commission Implementing Regulation (EU) 2026/1778 on practical arrangements for the registry. This infrastructure milestone does not make a DPP universally mandatory for every product. Product-specific information duties continue to depend on the relevant legislation and measures. Certain battery passports are the first major mandatory use case from 18 February 2027.

EUDR is in force but its amended application dates are 30 December 2026 for large and medium operators and for micro and small operators already covered by the EUTR, and 30 June 2027 for other micro and small operators. On 13 July 2026 the Commission announced measures updating product scope and technical rules for the Information System; the delegated product-scope act was still subject to scrutiny before entry into force.

Current-status matrix

Regime	Operational status	Design implication
CBAM	Definitive regime active; core acts adopted.	Build current claim and evidence processes now.
DPP horizontal system	Registry live; standards and technical system advancing.	Prepare identifiers and governance without assuming universal product duties.
DPP product rules	Phased by product-specific legislation or delegated acts.	Maintain product-by-product applicability register.
EUDR	In force; amended application dates and July 2026 implementation measures.	Build due-diligence evidence while monitoring final product-scope changes.

SECTION 3

The common evidence grammar

Different regimes repeatedly ask or ganisations to establish identity, origin, transformation, quantity, time and responsibility.

The common grammar is methodological, not legal. It consists of evidence-object types that recur across regimes: product identity, legal-entity identity, site or installation identity, origin or production location, transaction, quantity, activity data, method, calculation, declaration, assurance, custody and change history.

These objects can be managed in a common dictionary with regime-specific profiles. The base object defines stable attributes and identifiers. The profile adds the attributes, legal basis, retention rule, assurance expectation and access conditions relevant to the particular obligation.

This approach avoids two opposite errors. Separate teams do not recreate the same identifiers and supplier requests independently, but the organisation also does not force every regime into one overgeneralised record that loses legal meaning.

Common object, distinct profile

Base evidence object	CBAM profile	DPP profile	EUDR profile
Product identity	CN code, good category, quantity and embedded-emissions scope.	Unique product identifier, model/batch/item level and applicable information.	HS/CN code, relevant commodity/product and quantity.
Production location	Installation and production process.	Manufacturer/site information where required by applicable act.	Country and geolocation of plots or production source.
Party identity	Declarant, operator, verifier, trader/supplier.	Manufacturer, importer, authorised representative or service provider.	Operator, trader, supplier and authorised representative.
Method	Actual/default values and embedded-emissions calculation.	Applicable ecodesign/product data method.	Risk assessment, mitigation and legality/deforestation method.
Formal statement	CBAM declaration and verification report.	DPP registration and product information set.	Due diligence statement or simplified declaration.

SECTION 4

Identifiers as evidence bridges

Are usable architecture depends less on one data base than on controlled identifiers that survive organisational boundaries.

Identifiers connect facts that are created in different systems. A supplier product code may map to an internal material code, a CN code, a production batch, a shipment line, a DPP product identifier and an EUDR statement reference. The mapping itself is a controlled evidentiary object.

Identifier governance should record issuer, scope, effective period, status, predecessor/successor and mapping confidence. Changes must be versioned. A product code reused for a different specification or a supplier renamed after a merger can silently break historic evidence if the effective period is not retained.

No identifier proves truth by itself. A QR code can locate a DPP; an MRN can locate a customs event; a due-diligence statement reference can locate an EUDR submission. The evidence architecture still needs the source facts and legal context behind the reference.

Identifier control model

Identifier layer	Examples	Control
Party	EORI, legal registration, operator ID, account ID.	Resolve legal entity, role and effective period.
Site	Installation ID, facility code, plot geolocation.	Distinguish office, supplier entity, plant and production location.
Product	Internal code, supplier code, CN/HS, unique product identifier.	Version mappings and preserve classification rationale.
Production	Order, heat, lot, batch, harvest or production unit.	Maintain genealogy and commingling rules.
Trade	Invoice, shipment, container, MRN and customs line.	Reconcile splits, merges, amendments and units.
Regulatory	CBAM declaration, DPP registry and EUDR DDS references.	Link formal statement to the exact evidence package.

SECTION 5

CBAM evidence profile

CBAM requires a claim chain from imported goods to embedded emissions and, where actual values are used, through operator and verification records.

The CBAM profile begins with the import population and product classification, then links goods to producer and installation, production process, activity data, production quantity, factors, allocations, calculation result and verification documentation. Default-value use changes the depth of the calculation evidence but not the need to control goods, quantities and the applicable default route.

For actual values, evidence must remain sufficiently detailed for verification and review. The public architecture should distinguish the law from practical carrier examples. ERP and MES exports may be useful carriers, but they are not transformed into mandatory document names unless an applicable rule requires the information in that form.

PACT-aligned product carbon footprint data can contribute to supplier data exchange and methodology. It should not be presented automatically as a CBAM calculation or verification result. Mapping must address system boundaries, product definitions, precursors, reporting periods and regulatory methodology.

Layer	CBAM evidentiary objective	Cross-regime reusable asset
Trade scope	Complete covered-import population.	Product, party, shipment and customs identifiers.
Production attribution	Goods linked to installation and process.	Site, batch and genealogy mapping.
Calculation	Reperformable embedded-emissions result.	Activity data, factor provenance and method version.
Verification	Accredited verification records for actual values.	Assurance identity, scope and limitation fields.
Retention	Package reconstructible for review period.	Version, custody, access and change history.

SECTION 6

Digital Product Passport evidence profile

The DPP is a horizontal technical system whose required content remains tied to the applicable product legislation.

Regulation (EU) 2024/1781 establishes the DPP framework. Article 9 links the obligation to information requirements under applicable delegated acts. The DPP can aggregate sustainability, circularity, compliance and lifecycle information, but the precise data set, granularity, access rights and retention depend on the product context.

The launch of the registry does not change the need for source evidence. The registry stores unique identifiers and associated metadata, while product data remain decentralised under the responsibility of economic operators. A passport field should therefore retain provenance, method, version and evidence link rather than becoming an orphaned value.

A reusable architecture should separate the public or role-based DPP presentation layer from the internal evidence layer. Not every source record should be exposed in the passport. Access control, confidentiality, personal data, trade secrets and legal disclosure requirements need an explicit policy.

DPP profile

DPP layer	Function	Evidence requirement
Identifier and carrier	Connect product to the passport.	Uniqueness, issuer, granularity and durable resolution.
Registry metadata	Register passport identity at EU level.	Economic-operator responsibility and current technical requirements.
Product data	Provide required information to authorised audiences.	Source, method, version and applicable product rule.
Evidence layer	Support the truth and lineage of displayed data.	Controlled records, calculations, approvals and limitations.
Access layer	Apply differentiated access rights.	Role, purpose, confidentiality and retention controls.
Change layer	Update or replace information over lifecycle.	Effective dates, supersession and historical reconstruction.

DPP CAUTION

A functioning registry is infrastructure. It is not evidence that every product is already subject to a passport obligation or that every passport data field has been independently verified.

SECTION 7

EUDR evidence profile

EUDR requires due diligence around product scope, production location, deforestation-free status, legality and risk.

The evidence profile begins with applicability and role: relevant commodity/product, operator or trader status, enterprise category and application date. It then connects product quantity and supply chain to the country and geolocation of production, applicable deforestation-free criteria, relevant legislation of the country of production, risk assessment and mitigation where required.

Geolocation is a critical evidence object but not a complete conclusion. Coordinates must be linked to the relevant commodity and product population, production period and supplier chain. Mapping or satellite data can contribute to the assessment, while the legal conclusion depends on the Regulation, guidance, facts and competent process.

The July 2026 Commission measures demonstrate why version control matters. Product scope and Information System rules can change close to application. An applicability register should record the legal source and effective date used for each decision rather than hard-coding a static product list into supplier systems.

EUDR object	Minimum evidentiary function	Reusable capability
Applicability	Commodity/product, code, role, enterprise category and date.	Product classification and legal-source register.
Production location	Country and geolocation linked to product population.	Site/plot identity and genealogy.
Deforestation-free status	Evidence and assessment against the regulatory cut-off and definitions.	Geospatial source provenance and assessment history.
Relevant legality	Applicable laws and evidence of compliance in country of production.	Jurisdictional source and document register.
Risk assessment	Information review and risk conclusion under applicable rules.	Reasoned assessment and Human Review workflow.
Formal submission	DDS or simplified declaration and references.	Statement-package linkage and retention.

SECTION 8

Shared controls and non-shared determinations

Organisation scan reuse controls for evidence integrity while keeping legal conclusions separate.

Shared controls include stable identifiers, source registration, versioning, effective dates, custody, access, unit management, duplicate detection, crosswalk approval, contradiction logging, remediation and Human Review. These controls improve the condition of evidence regardless of the regime.

Determinations should not be shared automatically. A site link supported for CBAM production attribution does not establish EUDR geolocation or legality. A DPP field supported for consumer information does not establish a verified CBAM actual value. Each claim profile applies its own minimum attributes and specialist referrals.

The architecture should therefore use one evidence register with multiple claim mappings, or interoperable registers that share stable object IDs. It should not use one global 'compliant' flag.

Shared-control model

Reusable control	Common implementation	Regime-specific element
Source registration	Issuer, date, version, provenance and access.	Legal relevance and retention rule.
Identity mapping	Party, site, product and transaction crosswalks.	Required granularity and legal role.
Calculation control	Inputs, formula, units, factors and version.	Applicable methodology and assurance.
Contradiction register	Sources, issue, effect, owner and disposition.	Materiality and legal consequence.
Human Review	Referral question, evidence and reason automation stopped.	Qualified specialist and decision authority.
Locked package	Manifest, version and integrity fingerprint.	Content, access and retention obligation.

SECTION 9

Supplier data strategy

Suppliers should receive claim-specific guidance, not one oversized questionnaire covering every possible regulation.

A universal questionnaire often produces low-quality data because suppliers cannot distinguish mandatory fields, conditional fields and future-use fields. The better model begins with supplier role, products, jurisdictions and regulatory profiles, then requests evidence objects in staged modules.

Shared master data can be collected once: legal entity, sites, product identifiers, contact roles and data-governance information. Regulatory modules then request the additional attributes needed for CBAM, DPP or EUDR. The request should explain why each field is needed, acceptable alternative carriers, confidentiality pathway and update trigger.

Supplier maturity should be described transparently. A supplier may provide good CBAM activity data yet lack plot-level EUDR traceability, or have a DPP-ready product master without verified emissions data. One global supplier score would conceal this difference.

Modular supplier request

Request module	Shared fields	Regime-specific extension
Entity	Legal name, registration, address, roles and contacts.	Declarant/operator/trader/economic-operator status.
Site	Location, ownership, identifiers and effective dates.	Installation profile, DPP site role or EUDR plot/geolocation.
Product	Supplier code, description, internal mapping and units.	CN/CBAM category, DPP granularity, EUDR commodity/product code.
Evidence	Source, issuer, version, period and access.	Calculation, product-data or due-diligence carrier.
Assurance	Reviewer, scope, date and limitation.	Accredited verification, conformity route or EUDR assessment context.
Update	Change event, effective date and responsible contact.	Regime-specific re-evaluation trigger.

SECTION 10

Architecture blueprint

A practical target architecture separates source systems, evidence control, claim mapping and regulatory outputs.

Source systems remain where the facts are created: ERP, MES, laboratory, meter, logistics, customs, finance, geospatial, supplier and product systems. The evidence layer registers source records, preserves identifiers and versions, and records accessibility and custody.

The claim layer maps evidence objects to regulatory claims and applies profile-specific review logic. The output layer produces declarations, passports, due-diligence statements, evidence packs and referral records. A governance layer controls roles, changes, retention and institutional boundaries across all layers.

This model can be implemented in a dedicated platform, connected repositories or controlled manual registers. The critical design test is traversability: can an authorised reviewer move from output to source and understand every material transformation and limitation?

Six-layer evidentiary architecture

Layer	Content	Design rule
1. Source	Operational, trade, product, finance and geospatial records.	Preserve native provenance and extraction conditions.
2. Evidence	Objects, carriers, versions, custody and source limitations.	Use stable IDs and do not overwrite history.
3. Claim	Regime-specific claim dependencies and support status.	Separate legal requirement from method and carrier.
4. Review	Contradictions, remediation, reassessment and referrals.	Preserve reasons; avoid unexplained aggregate scores.
5. Output	CBAM, DPP, EUDR and internal governance deliverables.	Lock each output to an exact evidence-package version.
6. Governance	Access, retention, change, accountability and audit trail.	Apply across layers without taking over authority decisions.

SECTION 11

Implementation sequence

Start with CBAM as the current operational use case, then reuse proven evidence capabilities for DPP and EUDR.

For WEETRA and many industrial importers, CBAM is the first operational use case because the definitive regime is active and its evidence chains are already producing concrete review needs. The architecture should therefore be proven against real CBAM claims before being generalised.

DPP preparation can reuse identifier, source-lineage, access and version-control capabilities while applicability is tracked product by product. EUDR preparation can reuse supplier, product and genealogy controls while adding geolocation, legality and due-diligence reasoning. The sequence is capability reuse, not legal convergence.

A pilot should select one product family where the company faces at least two regimes, map shared objects, define separate profiles and measure duplicate requests avoided, unresolved linkages, retrieval time and review quality. Commercial claims about automatic compliance or guaranteed regulatory acceptance should be prohibited.

Recommended sequence

Wave	Primary objective	Deliverable
1. CBAM operational	Make current claims reconstructible and verification-ready.	CBAM evidence map, registers and locked packages.
2. Shared foundations	Standardise parties, sites, products, sources and versions.	Evidence dictionary and identifier governance.
3. DPP readiness	Map product-specific applicability and data provenance.	DPP profile, registry integration plan and access model.
4. EUDR readiness	Build product-to-production-location and due-diligence evidence.	EUDR profile, applicability register and DDS package model.
5. Cross-regime governance	Control changes and reuse without collapsing conclusions.	Common evidence layer with separate claim determinations.

SECTION 12

Conclusion

A coherent regulatory-data strategy can be shared; regulatory accountability cannot be flattened into one universal answer.

CBAM, DPP and EUDR are distinct in purpose, scope, actor, fact pattern, timing and authority. Treating them as one legal architecture creates false certainty and can contaminate implementation decisions. Treating them as completely unrelated creates duplicated supplier requests, incompatible identifiers and broken evidence chains.

The middle path is a reusable evidentiary architecture: common source control, object definitions, identifiers, lineage, versioning, contradictions and Human Review, combined with separate regulatory profiles and determinations. This is technically realistic and institutionally honest.

The strategic value is not that one dataset proves everything. It is that the organisation can reuse what is genuinely common, identify what is not, and demonstrate the difference.

FINAL PROPOSITION

Build once at the level of evidence capability. Decide separately at the level of each regulatory 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.
D1	Regulation (EU) 2024/1781 establishing a framework for ecodesign requirements for sustainable products. https://eur-lex.europa.eu/eli/reg/2024/1781/oj/eng	Binding framework regulation.
D2	Commission Implementing Regulation (EU) 2026/1778 on practical arrangements for the DPP Registry. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202601778	Binding implementing regulation; adopted July 2026.
D3	European Commission, The Digital Product Passport Registry is now live, 20 July 2026. https://single-market-economy.ec.europa.eu/news/digital-product-passport-registry-now-live-2026-07-20_en	Official operational announcement; not a product-specific obligation.
D4	European Commission, Digital Product Passport FAQs. https://single-market-economy.ec.europa.eu/single-market-digital-product-passport/explore-our-faqs_en	Official explanatory guidance; non-binding.
E1	Regulation (EU) 2023/1115 on deforestation-free products, consolidated 26 December	Binding EU law.

ID	Source	Status at cut-off
	2025. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02023R1115-20251226	
E2	Regulation (EU) 2025/2650 amending Regulation (EU) 2023/1115. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32025R2650	Binding amendment including application-date and scope changes.
E3	European Commission, Regulation on Deforestation-free Products. https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en	Official implementation overview; checked 22 July 2026.
E4	European Commission, product-scope and digital-tool update for EUDR, 13 July 2026. https://environment.ec.europa.eu/news/commission-updates-product-scope-and-tools-support-eudr-2026-07-13_en	Official announcement; delegated product-scope act subject to scrutiny at cut-off.
P1	WBCSD PACT Methodology Version 3. https://www.wbcsd.org/resources/pact-methodology-version-3/	Official PACT methodology; not EU law.

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.

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