

SAMPLE SOURCING DECISION REPORT

B500B rebar sourcing decision

20 tonnes delivered to Hamburg, Germany

€779/t	Lowest conditional base
178%	Turkiye quota claims queued
HOLD PO	Decision

Executive Summary

Do not place a purchase order yet. Run a 72-hour parallel RFQ with DIBt-listed plants in Turkiye and China, then release only after a customs broker confirms quota treatment and the exact plant supplies valid DIN 488 evidence.

- **Turkiye is the conditional cost leader at €779/t**, excluding recoverable import VAT. Its live quota position is the blocker: indicative claims awaiting allocation equal 178% of the Q3 opening quota while allocation is blocked through 14 July. [R2-R4]
- **China is the practical fallback at €851/t**. Its current queue is only 1.6% of the opening quota, but freight and default-value CBAM add €8,585 to a 20 t shipment. [R3, C2-C4, F1]
- **India is not decision-ready**. Public EU trade is sparse, the available domestic price is not B500B/DIN 488 on a comparable Incoterm, and no Indian bar plant appears on the DIBt works-mark list reviewed for this report. [D1, M4, Q2]
- **The 20 t shipment alone is below CBAM's 50 t annual threshold**, but the base case assumes the importer exceeds the threshold across all CBAM goods in 2026. If it does not, Turkiye and China are almost tied before duty at about €688/t. [C1]

Decision basis

This is a market-screening report, not a supplier quotation. Market benchmarks are converted at the ECB rate for 7 July 2026 (USD 1.1433 per EUR). Freight indices and handling allowances are planning inputs. All cost rows are reproducible from the model shipped with this report. [X1]



1. Decision and comparison basis

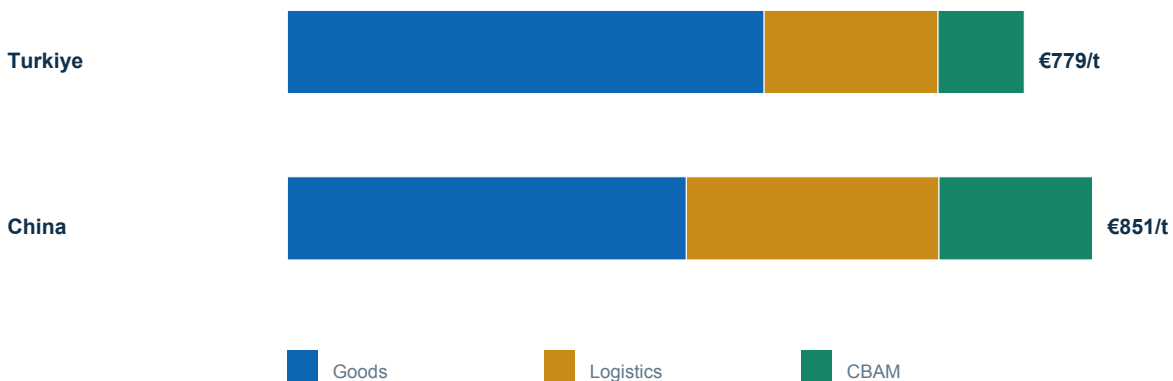
The comparison holds product, quantity and destination constant, then separates executable evidence from planning assumptions.

Field	Decision basis
Product	Ribbed reinforcing steel bar B500B, 12 mm
Shipment	20 tonnes to Hamburg, Germany
Classification	CN 7214 20 00 / TARIC 7214 20 00 00
Container basis	China option assumes 11.7 m cut lengths in one 40 ft dry container
Cost basis	Economic landed cost excluding recoverable German import VAT; CBAM accrued where annual threshold is exceeded
Data cut	9 July 2026; live quota balances are inside the 1-14 July allocation blocking period

Origin screen

Origin	Base cost	Transport	Quota signal	DIBt evidence	Decision
Turkiye	€779/t	5-8 days	Red: 178% queued	8 listed bar plants	Conditional lead
China	€851/t	40-47 days	Amber: 1.6% queued	3 listed bar plants	Fallback / RFQ
India	Not costed	Quote required	Green: 1.6% queued	No listed bar plant found	Screened out

Base landed-cost stack, recoverable VAT excluded



Market-lane validation

Origin	EU import mass	Customs value	Unit value	Interpretation
Turkiye	442.6 kt	€225.1m	€509/t	Deep, active trade lane
China	50.0 kt	€26.6m	€531/t	Meaningful, smaller lane
India	141 t	€39.3k	€279/t	Too sparse for price validation

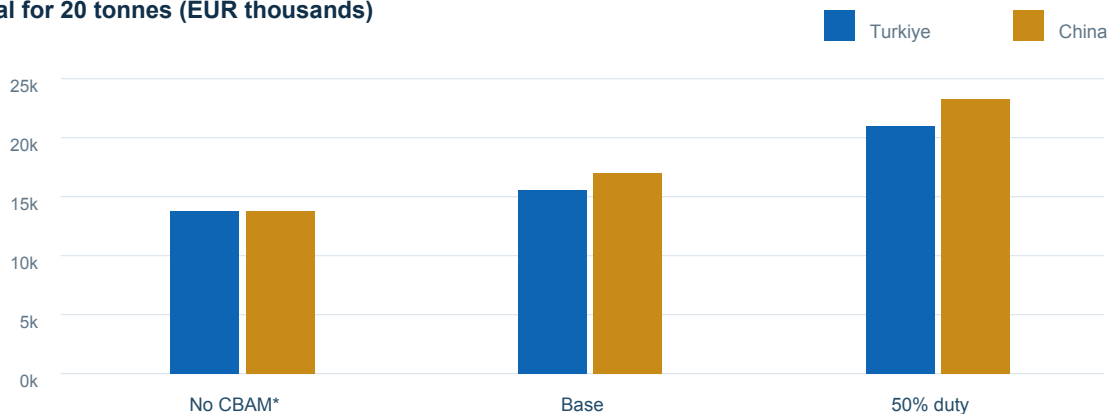
Source: Eurostat COMEXT DS-045409, EU imports of CN 72142000, Apr 2025-Feb 2026. Customs unit values are a cross-check, not a supplier price or common Incoterm. [D1]

2. Landed-cost model

Base case assumes in-quota customs treatment and an importer above the annual CBAM threshold. Recoverable import VAT is shown separately.

Component	Turkiye	China	Basis
Goods	€10,076	€8,432	EXW benchmark vs FOB benchmark
Main freight	€3,129	€4,095	Road benchmark vs Shanghai-Rotterdam 40 ft index
Handling / broker / delivery allowance	€500	€1,200	Planning allowance, not a quote
Cargo insurance allowance	€46	€44	0.35% of goods plus main freight
Ordinary customs duty	€0	€0	TARIC third-country rate; safeguard handled below
CBAM accrual	€1,823	€3,246	Official defaults, Q2 certificate price, 2026 factor
Base landed cost	€15,574	€17,016	Economic cost, recoverable VAT excluded
Base landed cost per tonne	€779	€851	Comparison headline

Scenario total for 20 tonnes (EUR thousands)



*No CBAM means the importer remains at or below the 50 t annual threshold, or verified actual emissions result in no net certificate obligation. It is a scenario, not the base assumption.

Cash and tax view

Scenario	Turkiye import VAT	China import VAT	Treatment
Within quota	€2,613	€2,616	Potentially recoverable; confirm importer status
Out of quota	€3,633	€3,811	Higher because safeguard duty enters the VAT base

German import VAT is modeled at 19% on the planning customs/VAT base. It is excluded from economic landed cost where fully recoverable, but it remains a working-capital requirement. CBAM certificates are shown as a cost accrual, not customs-day cash. [T1]

3. The quota issue changes the decision

The new EU steel measure applies from 1 July 2026. Category 13 rebar is duty-free inside quota and subject to a 50% additional duty outside quota.

Origin	Order	Q3 opening quota	Awaiting allocation	Queue / quota	Decision signal
Turkiye	09.9884	59,919 t	106,664 t	178%	Critical commercial hold
China	09.9888	5,054 t	81.2 t	1.6%	Allocation still must be confirmed
Other countries / India	09.9614	15,831 t	250.3 t	1.6%	Quota not the current blocker

TARIC still displays the full opening balance because the quotas are in a 1-14 July blocking period. That displayed balance is not proof that a new customs declaration will receive duty-free allocation.

Financial exposure if quota is unavailable

Origin	Planning customs value	50% duty	Landed cost	Penalty per tonne
Turkiye	€10,739	€5,369	€1,047/t	+€268/t
China	€12,571	€6,285	€1,165/t	+€314/t

Turkiye customs value includes goods, an estimated 500 km of road freight to the first EU frontier and proportional insurance. China includes goods, main ocean freight and insurance. Final customs valuation must be confirmed by the declarant. [R1-R4]

Broker questions that must be answered before booking

- Will a declaration lodged after 14 July receive allocation under the relevant order, or must security be posted for the 50% duty?
- Which origin documents and TARIC additional codes must accompany the entry for category 13 rebar?
- If claims exceed the quota, how will allocation be prorated and when will the final amount become known?
- Does the intended shipment date cross into a later quarterly quota period, and what country cap applies then?

4. CBAM model

Official 2026 country defaults are used because no supplier-specific verified emissions data is available. This is conservative relative to a low-emissions mill, but not necessarily worst-case.

Planning formula: $\max(\text{country default} - 1.3299 \text{ tCO}_2\text{e/t free-allocation benchmark}, 0) \times \text{€}75.28/\text{tCO}_2\text{e} \times 20 \text{ t}$.

Origin	Default tCO ₂ e/t	Free benchmark	Net certificates/t	20 t accrual	Accrual/t
Turkiye	2.541	1.330	1.211	€1,823	€91/t
China	3.486	1.330	2.156	€3,246	€162/t
India	4.697	1.330	3.367	€5,070	€253/t

What can change the CBAM result

- **Annual threshold:** an importer whose aggregate CBAM goods stay at or below 50 t in 2026 is exempt, subject to the regulation's conditions and customs declaration.
- **Verified actual emissions:** plant-level data can replace country defaults. A mill at or below the free-allocation benchmark would have no modeled net certificate obligation under this simplified calculation.
- **Cross-sectoral correction factor:** the report uses 1.0 because the final 2026 factor was not available in the evidence set. A lower factor reduces free allocation and increases cost.
- **Foreign carbon price:** no deduction is modeled because no supplier evidence of an eligible carbon price paid was obtained.
- **Certificate price:** Q2 2026's official €75.28/tCO₂e is a planning price; the surrender price can move.

Evidence: CBAM scope and threshold [C1], country defaults [C2], benchmark [C3], certificate price [C4], free-allocation method [C5], 2026 factor [C6].

Required supplier emissions pack

Item	Acceptance check
Installation	Operator and installation identifiers matching the producing mill
Route	Production route, precursor origin and relevant activity data
Verification	Accredited verifier statement and reporting-period coverage
Carbon price	Evidence of any eligible carbon price effectively paid and not rebated
Traceability	Link from installation data to the shipped heat/batch and invoice



5. Technical and supplier screen

The public evidence identifies plants that appear on DIBt's works-mark list. It does not prove that a specific offer, diameter, production line or current certificate is valid.

Turkiye: stronger plant-level evidence

Listed bar plant	Listed bar plant
Bastug Metalurji (works mark 9/76)	Colakoglu Metalurji (9/3)
Ekinciler Demir ve Celik (9/19)	Habas Sinai ve Tibbi Gazlar (9/21)
ICDAS Celik Enerji Tersane ve Ulasim (9/72)	Izmir Demir Celik Sanayi (8/13)
Kaptan Demir Celik Endustrisi (9/38)	Kroman Celik Sanayi (9/41)

China: viable fallback plants

Listed bar plant	Works mark
Jiangsu Binxin Iron and Steel Group	9/36
Jiangsu Yonggang Group	9/32
Jiangyin City Changda Iron and Steel	9/46

India remains screened out until an RFQ names a producing plant and supplies current German conformity evidence. A calm quota is not useful if the product cannot be accepted on the destination market.

Deposit gate: documents that must be verified

Gate	Required evidence
Product conformity	Current DIN 488 certificate for the exact plant, bar product and relevant diameter; verify issuer, scope and expiry
Marking	DIBt works mark must match the rolled bar mark, bundle tag and delivery paperwork
Mill test	EN 10204 3.1 certificate with heat/batch, chemistry, yield/tensile values, elongation, bend/rebend and mass tolerances
Commercial	Pro forma invoice, packing list, Incoterm, payment terms, production lead time and cancellation terms
Origin and customs	Non-Russian precursor evidence where required, origin documents, TARIC classification and quota order instructions
CBAM	Installation identifiers, embedded-emissions communication, verification and carbon-price evidence
Logistics	Bundle dimensions/weights, loading and lashing plan, verified container/vehicle payload, cargo insurance and discharge method

DIN 488-2 covers reinforcing steel bars. DIBt notes that significant deviations require national approval; the works-mark list is the first screening layer, not final acceptance. [Q1-Q2]



6. Route and execution plan

The shipment is physically plausible on both routes, but the China option needs explicit length and load-distribution approval.

Origin	Planning route	Rate evidence	Time window	Execution risk
Turkiye	Mill / Istanbul proxy to Hamburg by dedicated 40 t road vehicle	2,503 km; €1.25/km planning rate	5-8 days transport	Border delay, quota allocation, road permit / axle limits
China	Shanghai to North Europe in one 40 ft standard dry container	USD 4,682/40 ft main-freight proxy	40-47 days port-to-port planning window	11.7 m length approval, point-load and lashing plan, destination charges
India	Mundra / Nhava Sheva to North Europe	USD 2,556/40 ft published base rate	Not scheduled	No comparable B500B / DIN 488 offer

China equipment feasibility

- A Hapag-Lloyd 40 ft standard example has 12,032 mm internal length and 28,750 kg maximum payload. Twenty tonnes is below the stated payload, subject to the specific container and road limits. [F4]
- Standard 12.0 m bars leave only 32 mm of nominal internal clearance before packaging and loading tolerances. This report therefore assumes 11.7 m cut lengths. Buyer and engineer approval is mandatory.
- The carrier must approve point-load distribution, bedding, lashing and stuffing method for bundled steel. If 12.0 m is non-negotiable, obtain a special-equipment, breakbulk or alternative packing quote.
- The Shanghai-to-North Europe main-freight input is a spot index, not an executable booking. Obtain all-in origin, ocean, terminal, customs and final-delivery pricing with free-time terms. [F1, F5]

Turkiye execution notes

- Use a dedicated FTL quote tied to the actual mill, loading date, truck payload, TIR/transit procedure and first EU entry point.
- The €500 allowance is deliberately visible: it covers border/customs administration and unloading as a placeholder, not as sourced market evidence.
- Ask the forwarder to separate pre-border and post-border freight so customs value and import VAT can be finalized correctly.
- Do not rely on the 5-8 day transport window for project scheduling until border capacity and delivery appointment are confirmed. [F2-F3]

Recommendation: issue the RFQ for both routes with the same technical annex, then compare only offers that pass the document gate and include an all-in logistics quote. Low factory price by itself is not decision evidence.



7. Recommended next actions

The goal is to convert a market screen into an executable, auditable purchase decision without accepting open-ended quota or compliance exposure.

When	Owner	Action / evidence
0-24 hours	Customs broker	Confirm CN/TARIC code, quota orders, allocation mechanics after 14 July, security requirement, customs value and non-Russian precursor evidence
0-24 hours	Buyer	Confirm 11.7 m vs 12.0 m bar length, tolerances, bundle limits, unloading equipment, site access and VAT recoverability
24-72 hours	Sourcing	Send identical RFQ to at least three listed plants in Turkiye and three in China; request EXW/FOB plus DAP Hamburg alternatives
24-72 hours	Forwarder	Return executable all-in quotes with validity, free time, route, transit, insurance, cargo securement and every local charge
Before shortlist	Technical	Authenticate certificate scope, works mark and EN 10204 3.1 sample; reject offers tied to a different producing plant
Before deposit	Finance / legal	Set payment milestones against document approval, quota confirmation, pre-shipment inspection and emissions-data delivery
Before shipment	CBAM owner	Confirm threshold status, declarant authorization, installation data, verified emissions and certificate funding

RFQ fields that prevent false comparisons

- Exact standard, grade, diameter, cut length, quantity tolerance, bundle weight and rolled marking.
- Producing plant legal name and address, not only trader name; requested DIBt works mark and certificate number.
- Price validity, Incoterm and named place; explicit inclusions/exclusions for loading, export clearance and local charges.
- Production lead time, shipment window, route, carrier/equipment, transit range and demurrage/detention terms.
- CBAM installation and verified actual-emissions pack; state that default-value cost will be deducted in evaluation if missing.
- Origin of steel precursors and documentary proof required for EU sanctions compliance.

Further questions for the buyer

Topic	Decision question
Specification	Is 11.7 m acceptable, or is 12.0 m structurally/commercially mandatory?
CBAM	Will the importer exceed 50 t of aggregate CBAM goods during calendar 2026?
Tax	Is German import VAT fully recoverable, and who is importer of record?
Timing	What is the latest acceptable delivery date and buffer for quota uncertainty?
Quality	Is a third-party pre-shipment inspection or independent lab retest required?
Commercial	What payment security, currency hedge and claim jurisdiction are acceptable?

8. Assumptions and caveats

Use this page as the audit trail for what is known, inferred and still missing.

Area	Assumption / limitation
Supplier prices	Public market benchmarks, not negotiated or executable supplier quotations. Turkiye uses a 24 June EXW benchmark cross-checked against a 7 July B500B 12 mm FOB value; China uses a 30 June FOB midpoint.
Freight	Indices and rate benchmarks are directional. Terminal, broker, delivery and unloading amounts are explicit allowances. No carrier booking, fuel surcharge schedule or detention package was obtained.
Duty	0% ordinary duty and 50% out-of-quota safeguard are supported by TARIC. Actual allocation, customs value, origin and declarant coding require broker confirmation.
Quota	TARIC queue values are indicative and were observed during the blocking period. They can change after allocation and do not guarantee treatment for a future shipment.
CBAM	Uses official defaults, benchmark, 2026 factor and Q2 certificate price. The cross-sectoral correction factor is assumed at 1.0. No supplier actual emissions or foreign carbon-price evidence was available.
VAT	Modeled at 19% and excluded from economic cost if recoverable. Treatment depends on importer and transaction structure.
Technical	DIBt works-mark appearance is a screening signal only. Certificate validity, exact diameter/product scope, marking and project acceptance were not independently authenticated.
Trade data	Eurostat values aggregate products and transaction terms. They validate lane depth, not an executable price.
Decision use	This report supports RFQ prioritization. It is not legal, tax, customs, engineering or investment advice and does not replace competent professional review.

Reproducibility

The report is generated from `report/sample-rebar/model.json`. The model stores the data cut, source IDs, shipment basis and raw inputs; `scripts/build-sample-report.py` performs currency conversion, CBAM, quota ratios, duty scenarios and VAT calculations. Rounded display values may differ by one euro from unrounded totals.

Decision status at the data cut: HOLD PO. The next irreversible action is not a deposit; it is broker confirmation plus plant-level evidence attached to a live, all-in quote.

9. Source register

Human-readable links used for the data cut. Official sources take precedence over market commentary.

Trade measure

R1 EUR-Lex. [Regulation \(EU\) 2026/1384 - EU steel measure](#). 2026-06-17.

Quota allocation

R2 EUR-Lex. [Implementing Regulation \(EU\) 2026/1457](#). 2026-06-29.

Live quota status

R3 European Commission DG TAXUD. [TARIC quota consultation, orders 09.9884, 09.9888 and 09.9614](#). accessed 2026-07-09.

Customs measures

R4 European Commission DG TAXUD. [TARIC measures for 7214 20 00](#). accessed 2026-07-09.

CBAM

C1 European Commission. [Carbon Border Adjustment Mechanism](#). accessed 2026-07-09.

CBAM defaults

C2 European Commission. [CBAM default values as adopted, 2026](#). 2026-02-04.

CBAM benchmark

C3 European Commission. [CBAM benchmarks, 2026](#). 2026-02-06.

CBAM price

C4 European Commission. [Price of CBAM certificates](#). 2026-Q2.

CBAM free allocation

C5 EUR-Lex. [Implementing Regulation \(EU\) 2025/2620](#). 2025-12-16.

ETS factor

C6 EUR-Lex. [Directive \(EU\) 2023/959](#). 2023-05-10.

Tax

T1 German Customs. [Import VAT assessment base](#). accessed 2026-07-09.

Product standard

Q1 DIN. [DIN 488-2: Reinforcing steels - reinforcing steel bars](#). accessed 2026-07-09.

Plant evidence

Q2 DIBt. [Works and processor marks for reinforcing steel](#). 2026-03-25.

10. Source register, continued

Market, logistics, foreign-exchange and trade-volume evidence.

Market price

- M1 SMM. [Turkiye rebar EXW market update](#). 2026-06-24.
- M2 SMM. [B500B 12 mm rebar, Turkiye FOB](#). 2026-07-07.
- M3 SMM. [Global steel market report - B500B rebar FOB China](#). 2026-06-30.

India market check

- M4 BigMint. [India domestic BF-route rebar index](#). 2026-07-03.

Ocean freight

- F1 Drewry. [World Container Index - Shanghai to Rotterdam](#). 2026-07-02.

Road benchmark

- F2 Logifie. [European road freight rate per km](#). accessed 2026-07-09.

Route distance

- F3 Travelmath. [Istanbul to Hamburg driving distance](#). accessed 2026-07-09.

Equipment

- F4 Hapag-Lloyd. [40 ft standard container specification](#). accessed 2026-07-09.

Ocean schedule

- F5 Maersk. [AE1 service rotation update](#). 2026-02-12.

India freight

- F6 Hapag-Lloyd. [India to North Europe base rates](#). 2026-06-30.

FX

- X1 European Central Bank. [Euro foreign exchange reference rates](#). 2026-07-07.

Trade data

- D1 Eurostat COMEXT. [EU trade since 2002 by HS2-4-6 and CN8 \(DS-045409\)](#). updated 2026-06-15.

Source discipline: where public evidence was not comparable, the report leaves the option uncosted. A blank backed by a clear reason is more decision-useful than a fabricated supplier number.