KARADENİZ İHRACATÇI BİRLİKLERİ
GENEL SEKRETERLİĞİ

Sayı : 35649853-TİM.KİB.GSK.TEŞVİK.2026/972-1664 Giresun, 20/05/2026

Konu : AB Ormansızlaşmanın Önlenmesi Tüzüğü

E-POSTA

KARADENİZ İHRACATÇI BİRLİKLERİ ÜYELERİNE SİRKÜLER
2026 / 266

İlgi: **a)** 22/12/2025 tarih 726 sayılı sirkülerimiz,
b) 31/12/2025 tarih 747 sayılı sirkülerimiz,
c) 13/03/2026 tarih 134 sayılı sirkülerimiz,
ç) 01/04/2026 tarih 169 sayılı sirkülerimiz.

Sayın üyemiz,

Bilindiği üzere, Ormansızlaşmanın Önlenmesi Tüzüğü'ne (EUDR) ilişkin gelişmeler ilgide kayıtlı sirkülerlerimiz ile duyurulmuştu.

Bu defa, T.C. Ticaret Bakanlığının bir yazısına atfen, Türkiye İhracatçılar Meclisinden (TİM) alınan 18/05/2026 tarih 51-1352 sayılı yazıda;

2023/1115 Sayılı Avrupa Birliği Ormansızlaşmanın Önlenmesi Tüzüğü'nün (EUDR) küresel ölçekte ormansızlaşmaya ve orman bozulmasının önüne geçilmesine katkıda bulunmak amacıyla ticareti bu soruna neden olma potansiyeline sahip yedi temel emtia (sığır, kereste, kakao, soya, palm yağı, kahve, kauçuk) ve bunların bazı türev ürünlerinin Avrupa Birliği pazarına arzına ilişkin yeni kurallar getirmekte olduğu, son olarak, 2025 yılı Aralık ayında Avrupa Komisyonu, Parlamento ve Konseyin üzerinde uzlaştığı anılan Tüzükte bazı kolaylaştırmaların öngörüldüğü ve buna göre;

- EUDR'nin uygulanmaya başlama tarihinin büyük ve orta ölçekli operatörler için 30 Aralık 2026, mikro ve küçük ölçekli operatörler için 30 Haziran 2027, AB Kereste Tüzüğü kapsamına halihazırda giren mikro ve küçük ölçekli operatörler için ise 30 Aralık 2026 olarak belirlendiği,

- Alt aşama (downstream) operatörleri ve tacirlerin artık durum tespiti beyanı sunmak veya referans numaralarını tedarik zincirinin sonraki aşamalarına aktarma zorunluluğunun kaldırıldığı,

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Ayrıntılı bilgi için: Can ATİK - Uzman Yardımcısı

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- Düşük riskli ülkelerdeki mikro ve küçük ölçekli birincil operatörler için, daha önce bilgi teknolojileri sistemi üzerinden durum tespiti beyanı sunulması gerekliliğinin yerini alacak şekilde basitleştirilmiş tek seferlik beyan imkanının sağlandığı,

- Kitaplar, gazeteler ve basılı materyallerin EUDR ürün kapsamından çıkarıldığı

ifade edilmektedir.

Aynı yazıda devamla, bu defa, Avrupa Komisyonunca, geçen Aralık ayında varılan mutabakatın ardından, anılan Tüzüğün uygulanmasını kolaylaştırmaya ve yıl sonunda yürürlüğe girecek uygulama sürecine hazırlık sağlamaya yönelik yeni belgelerin kamuoyuyla paylaşıldığı, söz konusu belgelerle ekonomik operatörler, üye devletler, üçüncü ülkeler ve diğer paydaşlar bakımından uygulamaya ilişkin ilave açıklık sağlanması; hukuki istikrarın ve öngörülebilirliğin güçlendirilmesinin hedeflenmekte olduğu, bu kapsamda, Komisyon'un, Avrupa Parlamentosu ve Konsey'e sunulmak üzere ilişikte yer alan rapor, güncellenmiş rehber doküman ve sıkça sorulan sorular belgesi ile EUDR ürün kapsamına ilişkin yetki devrine dayanan (delegated act) bir taslak tüzük yayımladığı, ayrıca, bilgi teknolojileri sistemine ilişkin güncellenmiş bir uygulama düzenlemesini üye devletlerin değerlendirmesine sunduğu, ürün kapsamına ilişkin taslak tüzüğün kamu istişaresine açıldığı, söz konusu Taslak Tüzüğün, daha önceki kamu istişare süreçlerinde paydaşlardan alınan geri bildirimler de dikkate alınarak EUDR'nin ürün kapsamında önemli değişiklikler getirdiği, ilk olarak, sektörün talepleri doğrultusunda Ticaret Bakanlığınca da Komisyona çeşitli vesilelerle aktarıldığı üzere derinin EUDR kapsamı dışında bırakıldığı, benzer şekilde, kaplanmış/yenilenmiş lastikler gibi tekrar kullanılan bazı ürünler ile ürün numuneleri ve belirli ambalaj malzemelerinin kapsamdan çıkarılmasının öngörüldüğü, diğer taraftan, çözünebilir kahve ve belirli palm yağı türevleri gibi bazı alt ürünlerin kapsama eklenmesinin önerildiği bildirilmektedir.

Yazıda son olarak, ayrıca, Komisyon'un, Taslak Tüzüğün 30 Aralık 2026 tarihinde başarılı ve sorunsuz şekilde yürürlüğe girmesini hedeflemekte olduğu, Komisyon tarafından Avrupa Parlamentosu ve Konsey'e sunulan raporda, EUDR'nin Haziran 2023'te yürürlüğe girmesinden bu yana hayata geçirilen sadeleştirme tedbirleri ile Komisyonun mevcut paket kapsamında açıkladığı ilave önlemlerin EUDR yükümlülüklerine tabi firmaların yıllık uyum maliyetlerini düzenlemenin ilk haline kıyasla yaklaşık %75 oranında düşürmesinin vurgulandığı, raporda ayrıca, risk değerlendirmesi ve durum tespiti süreçlerini kolaylaştırmak amacıyla, üretici ülkelerin ilgili mevzuatına ilişkin veri havuzları ile EUDR kapsamındaki

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emtialara yönelik sertifikasyon sistemleri gibi ticareti kolaylaştırıcı araçların geliştirilmesinin planlandığı, EUDR'ye ilişkin rehber dokümanın ve sıkça sorulan sorular belgesinin, paydaşlar tarafından en sık gündeme getirilen hususlara açıklık getirecek şekilde güncellendiği, her iki belgede de alt tedarik zincirinde yer alan aktörlerin yükümlülükleri ile mikro ve küçük ölçekli birincil operatörler için uygulanacak oldukça basitleştirilmiş özel rejime ilişkin ilave açıklamaların sunulduğu, ayrıca, e-ticaret ve coğrafi konum bilgisi/geolokasyon yöntemleri gibi konularda da açıklamalara yer verildiği belirtilmekte olup ayrıca, farklı tedarik zinciri senaryolarını gösteren kullanıcı dostu ve uygulamaya dönük örnekler sunan EUDR tedarik zinciri infografiklerinin güncellendiği bilgisinin konuya ilişkin önceki yazılarda yer aldığı hususu hatırlatılmaktadır.

Bu itibarla, aşağıdaki erişim bağlantısı üzerinden de Komisyon ile paylaşılmasının mümkün olduğu danışma sürecine ilişkin görüşlerin ekte yer alan bulunan görüş formuna işlenerek **en geç 1 Haziran 2026 Pazartesi günü mesai saati bitimine kadar** Genel Sekreterliğimize iletilmesi gerektiği hususunu bilgilerinize sunarız.

e-imzalıdır
Salih AKSOY
Genel Sekreter V.

Taslak Tüzük Kamu İstişaresi Bağlantı Uzantısı:
https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/18053-Deforestation-Amen%20dments-simplifications-and-technical-fixes-to-Annex-I_en

EKLER:
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Ek.2 – Taslak Tüzük Eki (12 Sayfa)
Ek.3 – Komisyon Raporu (26 Sayfa)
Ek.4 – Rehber Doküman (37 Sayfa)
Ek.5 – Sıkça Sorulan Sorular (95 Sayfa)
Ek.6 – Görüş Formu (1 Sayfa)

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Brussels, 4.5.2026
C(2026) 3056 final

ANNEX

ANNEX

to the

Communication to the Commission

Approval of the updated content of a draft Commission Notice on the Guidance Document for Regulation (EU) 2023/1115 on Deforestation-Free Products (C/2025/4524)

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ANNEX

DRAFT COMMISSION NOTICE ON THE GUIDANCE DOCUMENT[1] FOR REGULATION (EU) 2023/1115 ON DEFORESTATION-FREE PRODUCTS[2]

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[1] Nothing in this guidance document either replaces or substitutes direct reference to the instruments described and the Commission does not accept any liability for any loss or damage caused by errors or statements made in it. Only the European Court of Justice can make final judgments on the Regulation's interpretation.
[2] OJ L 150, 9.6.2023, p. 206–247. ELI: http://data.europa.eu/eli/reg/2023/1115/oj

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INTRODUCTION

Article 15(5) of Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (hereinafter referred to as EUDR) sets out that the Commission may develop guidelines in order to facilitate harmonized implementation of the Regulation.

This guidance document's purpose is to provide information on certain aspects of the EUDR. It does not replace, add to or amend the provisions of the EUDR, which establishes the legal obligations. This guidance document should not be considered in isolation; it must be used in conjunction with the legislation and not as a 'stand-alone' reference.

This guidance document is, however, useful reference material for anyone who must comply with the EUDR as it further clarifies dedicated parts of the legislative text, meaning it can guide operators and traders. It can also guide national competent authorities and enforcement bodies as well as national courts in the process of implementing and enforcing the EUDR.

The issues addressed in this document were discussed and developed in cooperation with designated representatives of the Member States. Additional issues can be addressed once there is more experience in applying the EUDR, and in this case the guidance document would be revised accordingly.

For all issues addressed in this guidance document it should be noted that in accordance with Recital (43), the definitions of the Regulation build on the work of the Food and Agriculture Organization of the United Nations (FAO), the Intergovernmental Panel on Climate Change (IPCC), the United Nations Environment Programme (UNEP), and the International Union for the Conservation of Nature (IUCN).

The third edition of the guidance document improves clarity, including on application timelines, precision of the provisions for operators and traders, facilitating simple and efficient due diligence and traceability. It should be read in conjunction with Frequently Asked Questions which provide additional examples and clarifications addressing questions by a wide variety of stakeholders.

The principle of proportionality is one of the general principles of Union law which applies to the interpretation and enforcement of Union legislation[3], which includes the enforcement of the provisions of Union acts by the Member States, taking also into account the relevant provisions of the Treaty.

1. DEFINITIONS OF 'PLACING ON THE MARKET', 'MAKING AVAILABLE ON THE MARKET' AND 'EXPORT'

Relevant legislation: ***EUDR – Article 2 – Definitions; Article 4 – Obligations of operators; Article 4a - Simplified regime for micro or small primary operators; Article 5 – Obligations of downstream operators and traders***

The obligations on operators that apply under Article 4 and 4a, and on downstream operators that apply under Article 5, come into play when relevant products are intended to be or are 'placed on the market' or 'exported'. The obligations on traders that apply under Article 5 come into play when relevant commodities or relevant products are intended to be or are 'made available on the market'.

[3] For further details related to the implementation, please refer also to the Frequently Asked Questions which are available here: Deforestation Regulation implementation - European Commission (europa.eu).

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An overview of scenarios, explaining the obligations which operators, downstream operators and traders are under when placing or making available on or exporting relevant products from the Union market is provided in the EUDR Supply Chain Infographics.

a) Placing on the market

Under Article 2(16), a relevant commodity or relevant product is 'placed on the market' if it is made available on the Union market **for the first time**. Relevant commodities or relevant products that have already been placed on the Union market are not covered here. The concept of 'placing on the market' refers to each individual relevant commodity or product, not to a type of product, irrespective of whether it was manufactured as an individual unit or a series.

b) Making available on the market

Under Article 2(18), a relevant product is 'made available on the market' if it is **supplied**:

- **on the Union market for distribution, consumption, or for use** – this means that the relevant product or commodity must be physically present in the EU, having been either harvested or produced in the EU, or imported into the EU and placed under the customs procedure 'release for free circulation'. As regards relevant products imported into the EU, they do not acquire the status of 'Union goods' before they have been brought into the customs territory of the Union and released for free circulation by customs. Relevant products placed under other customs procedures than the 'release for free circulation' (e.g. customs warehousing, inward processing, temporary admission, transit) are not considered to be placed on the market under the EUDR; ***and***
- **in the course of a commercial activity** – this means an activity taking place in a business-related context, as defined under Article 2(19). Commercial activities may be in return for payment or free of charge. Supply to non-commercial consumers and activities where there is no payment made in return are both within the scope of the EUDR (e.g. for donation or pro bono activities). The Regulation does not impose requirements on non-commercial consumers, as private use and consumption are outside of the scope of the EUDR.

"**Making available on the market"** should therefore be understood as occurring when a trader supplies relevant products on the Union market both (i) for distribution, consumption or for use and (ii) in the course of its commercial activity.

"Placing on the market" should therefore be understood as occurring when an operator makes a relevant product available on the Union market (i) for distribution, consumption or use, (ii) for the first time, and (iii) in the course of its commercial activity.

The combined definitions of "operator", "micro or small primary operator", "downstream operator" (Article 2(15), (15a) and (15b) EUDR) and of 'in the course of a commercial activity' (Article 2(19) EUDR) imply that any person which places a relevant product on the market

a) for distribution to commercial or non-commercial consumers, meaning for example for selling or free of charge,
b) for the purpose of processing, or
c) for use in its own business

will be subject to the EUDR.

"Relevant products entering the market" should therefore be understood as occurring when relevant products are simultaneously:

- declared to be placed under the customs procedure 'release for free circulation' which are intended to be placed on the Union market. Only products released for free circulation by customs are considered placed on the Union market. Other customs procedures than the 'release

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for free circulation' (e.g. customs warehousing, inward processing, temporary admission etc.) are not within the scope of the EUDR;
and

- are intended to be placed on the Union market, i.e. supplied 'in the course of a commercial activity' (B2B & B2C).
- Products intended directly for private use or consumption (C2C) within the customs territory of the Union (e.g. by individual bringing such products from a trip outside the EU for his private use or consumption) are not subject to the EUDR.

c) Export

Under Article 2(37), 'export' refers to the customs export procedure as laid down in Article 269 of Regulation (EU) No 952/2013[4] and refers to Union goods to be taken out of the customs territory of the Union.

Article 269 of Regulation 952/2013 states that the export procedure shall not apply to: (a) goods placed under the outward processing procedure; (b) goods taken out of the customs territory of the Union after having been placed under the end-use procedure; (c) goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required ; (d) goods placed under the internal transit procedure; (e) goods moved temporarily out of the customs territory of the Union in accordance with Article 155 of Regulation 952/2013.

Re-export as laid down in Article 270 of Regulation 952/2013 is not within the scope of the EUDR. Re-export in this regard means, that the relevant commodity or relevant product has not acquired 'Union goods' status and is taken out of the customs territory of the Union after lodging e.g. re-export declaration.

"Relevant products leaving the market' should therefore be understood as occurring when relevant products are declared to be placed under the customs procedure 'export' in the course of a commercial activity.

2. DEFINITION OF 'OPERATOR', 'DOWNSTREAM OPERATOR', 'MICRO OR SMALL PRIMARY OPERATOR' AND 'TRADER'

Relevant legislation: ***EUDR – Article 2 – Definitions; Article 7 – Placing on the market by operators that are established in third countries***

The determination of whether a natural or legal person qualifies as an operator, downstream operator, or trader must be assessed for each relevant product. If that person places on the market, exports and/or makes available on the market multiple relevant products, they may hold multiple roles simultaneously, depending on their position in the supply chain of each product.

a) Operator

Under Article 2(15), an **operator** is a natural or legal person:

- who places relevant products on the market or exports them;
- in the course of a commercial activity; and
- is not a downstream operator.

[4] Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

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To make it possible to consistently identify operators, one can distinguish their roles according to how their relevant products are placed on the Union market, which varies depending on whether they are produced inside or outside the EU.

- For relevant products produced according to Article 2(14) **within the EU**, the operator is usually the person that distributes them once they have been produced.
- For relevant commodities or relevant products produced **outside the EU**:
  - o the operator is, generally, the person acting as the importer when the relevant commodities or relevant products are declared to be placed under the customs procedure 'release for free circulation'. The importer is the person indicated in the relevant data element of the customs declaration, where applicable:
    - the "importer" in data element 13 04 000 000 (Annex B of Delegated Regulation 2015/24463[5])
    - data element DE 3/15 in a previous release of EU Customs Data Model (EUCDM)
    - the "Consignee" in box 8 of the Single Administrative Document
  - o where the person acting as the importer when the relevant commodities or relevant products are declared to be placed under the customs procedure 'release for free circulation' is not established in the EU, the first natural or legal person established in the Union to make the relevant products available on the market is also deemed to be an operator, i.e. although it is not an operator pursuant to the definitions laid down in Article 2(15) or (15a), it is subject to the obligations of an operator pursuant to Article 7. This requirement comes on top of the obligation of the operator established outside the Union and aims at ensuring that there is always one responsible actor established in the EU.
  - o where a relevant product is placed under the customs procedure 'release for free circulation' and is supplied directly to a final consumer (e.g., in case of online or distance sales), the consumer (i.e. a natural person who is acting for purposes which are outside his trade, business, craft or profession), is never an operator under the EUDR, even if they are declared as the "importer" on the customs declaration. The operator is the person actually supplying the product in the course of a commercial activity in the sense of Article 2(18) and (19), e.g. manufacturer, seller, online retailer or fulfilment service provider. Additional information on the specificities of e-commerce is available in the Frequently Asked Questions.
- For relevant products **imported** into the EU, the definition of 'operator' is independent of the change of ownership of the product and of other contractual arrangements.
- In the case of a **domestic** product being placed on the market, the operator is normally the person that owns the commodity or product at the point of selling. However this may depend on the individual circumstances of the contractual agreement. In case a person concludes a contract by which it authorises the other party to the contract to produce a relevant commodity, the contracting party carrying out the production is considered the operator if it directly and automatically becomes the owner of the product by the mere act of production (e.g. by the harvesting of the trees or upon birth of the calf). This is not the case where the applicable national law or the contract foresee that the natural or legal person transfers, after production, the right of ownership to the other party of the contract (for reference see Judgment C-370/23 of 21 November 2024[6]).
- For relevant products **exported** from the Union, the operator is usually the person acting as the exporter when the relevant products are declared to be placed under the customs export

[5] Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).
[6] ECLI:EU:C:2024:972

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procedure. The exporter is the person indicated in the relevant data element of the customs declaration, where applicable:

- o the "exporter" in data element 13 01 000 000 (Annex B of Delegated Regulation 2015/2446);
- o Data element DE 3/1 in a previous release of EU Customs Data Model (EUCDM);
- o the "Consignor/Exporter" in box 2 of the Single Administrative Document.

Service providers, who offer logistical or technical support services, for instance freight forwarders, shipping agents or customs representatives, who do not possess ownership or similar rights over the products they handle, are neither 'operators' nor 'traders' for the purpose of the Regulation, if they do not place or make available products on the market or export.

The role and obligations of operators are further explained with the help of the scenarios contained in the EUDR Supply Chain Infographics and in the Frequently Asked Questions.

b) Micro or Small Primary Operator

Under Article 2(15a), a **micro or small primary operator** is a natural person or a micro-undertaking or small undertaking within the meaning of Article 3(1) and (2), first subparagraph, respectively of Directive 2013/34/EU, irrespective of its legal form, established in a country classified as low risk in accordance with Article 29 of the EUDR:

i. who directly places on the market or exports relevant products;
ii. that this operator itself has grown, harvested, obtained from or raised on relevant plots of land, or, as regards cattle, on establishments located in that country;
iii. in the course of a commercial activity.

This includes operators who exceed the limits of at least two of the three criteria set out in Article 3(1) and (2), first subparagraph, of Directive 2013/34/EU but who can demonstrate that the parts of their balance sheet total, net turnover and average number of employees during the financial year, related to the relevant commodities and the relevant products, do not exceed the limits of at least two of three of those criteria.

The term "micro or small primary operator" is a subset of the definition of "operator" as set out in Article 2(15). For the purposes of this Guidance, unless specified otherwise, any reference to "operator" should be understood to include "micro or small primary operator".

The role and obligations of micro or small primary operators are further explained with the help of the scenarios contained in the EUDR Supply Chain Infographics and the Frequently Asked Questions.

c) Downstream Operator

Under Article 2(15b), a **downstream operator** is a natural or legal person:

- who places on the market or exports relevant products made using relevant products;
- all of which are covered by a due diligence statement or by a simplified declaration;
- in the course of a commercial activity.

A downstream operator is, therefore, someone who places on the market or exports a relevant product that is made using other relevant products all of which are covered by a due diligence statement or a simplified declaration. Typically, this would involve placing on the market a relevant product classified under a new HS code made using other relevant products (e.g. components or raw materials) that are already covered by a due diligence statement or a simplified declaration. In the case of exports, the role of the downstream operator is determined by exporting a relevant product previously covered by a due diligence statement or a simplified declaration or exporting a relevant product made using other relevant

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products (e.g. components or raw materials) previously covered by a due diligence statement or a simplified declaration.

For instance, a chocolate manufacturer buying cocoa beans (HS code 1801 00, included in the scope) within the Union market and then manufacturing chocolate bars (HS code 1806, included in the scope) and placing them on the Union market or exporting it would be considered a downstream operator.

The role and obligations of downstream operators are further explained with the help of the scenarios contained in the EUDR Supply Chain Infographics and the Frequently Asked Questions.

d) Trader

- Under Article 2(17) a **trader** is any person in the supply chain other than the operator or downstream operator: who makes relevant products available on the market;
- in the course of a commercial activity.

A trader is therefore any legal entity that does not fall under the definitions of operator or downstream operator (see above) and does not place but simply makes a product available on the market, as defined in Article 2(18).

The role and obligations of traders are further explained with the help of the scenarios contained in the EUDR Supply Chain Infographics and the Frequently Asked Questions.

3. DATE OF EFFECT and TIME-FRAME FOR APPLICATION

Relevant legislation: ***EUDR – Article 1(2) Subject matter and scope; Article 37 – Repeal; Article 38 – Entry into force and date of application***

The EUDR entered into force on 29 June 2023. Most obligations on operators, downstream operators and traders, as well as on competent authorities including those in Articles 3 to 13, Articles 16 to 24, Articles 26, 31, and 32, apply from **30 December 2026,** in accordance with Regulation (EU) 2025/2650[7] amending the provisions of the EUDR relating to the date of application.

For operators that were established as **micro-undertakings or small undertakings** by 31 December 2024 (in accordance with Article 3(1) or (2), first subparagraph, of Directive 2013/34/EU, respectively) the obligations in Articles 3 to 13, Articles 16 to 24, Articles 26, 31 and 32, apply from **30 June 2027,** except as regards the products covered in the Annex of the Regulation No 995/2010 laying down the obligations of operators who place timber and timber products on the market[8] (EUTR). This means that there is a **transitional period** between the entry into force of the Regulation (29 June 2023) and the entry into application (30 December 2026, deferred to 30 June 2027 for small undertakings or micro-undertakings established by 31 December 2024) that exempts operators and traders placing or making available on or export from the Union market relevant commodities and products in the transitional period from the main obligations under the EUDR.

The following rules apply for all commodities and associated relevant products **with the exception of timber and timber products covered by the Annex of the EUTR** (detailed explanations are provided in the Frequently Asked Questions document, Section 9):

- if a relevant commodity or a relevant product is placed on the market during the transitional period applying to the respective operator, the obligations of the EUDR do not apply to the operator.

[7] OJ L, 2025/2650, 19.12.2025, ELI: Regulation - EU - 2025/2650 - EN - EUR-Lex.
[8] OJ L 295, 12.11.2010, p. 23, ELI: http://data.europa.eu/eli/reg/2010/995/oj.

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- Furthermore, any relevant product placed or made available on the market by downstream operators or traders after the entry into application that is made entirely from commodities or products placed on the market during the transitional period will not be subject to the obligations of the EUDR. This also means that the deferred entry into application for **small and micro enterprise operators** (30 June 2027) will, in cases of them placing on the market, also exempt downstream operators and traders further down the supply chain that are trading with these products or their derived products from the obligations of the EUDR.
- In the cases described above, the obligation of the operators will be limited to gathering adequately conclusive and verifiable evidence to prove that the relevant product was originally placed on the market before the (deferred) entry into application of the Regulation.
- For **parts of a relevant derived product** that have been produced with other relevant products placed on the market from 30 December 2026 (or from 30 June 2027 by a micro or small undertakings), the operators and downstream operators placing on the market and the traders will be subject to the standard obligations of the Regulation notwithstanding that some other parts may fall into the transitional period.

According to **Article 1(2) EUDR**, the EUDR does not apply if relevant products were **produced** before 29 June 2023. The time and place of production refers to the production date and production place of the relevant commodity, this applies both for the commodities and the derived products. In most cases, the production date will be the time of harvest of the commodity, with the exception of **cattle products** in which case the relevant time of production is the date on which the cattle is born.

The table below demonstrates the applicable legislation to relevant products falling within scope of the Regulation (EU) 2023/1115, with the exception of timber and timber products covered by the Annex of the EUTR:

		Date of placing relevant commodity or relevant product on the EU market	
Relevant products	**Date of production of relevant commodity**	**Before 30 December 2026, and before 30 June 2027 for micro- and small operators**	**From 30 December 2026 (inclusive) for large and medium enterprises, and from 30 June 2027 (inclusive) for micro- and small operators**
Cattle, Cocoa, Coffee, Oil palm, Rubber and Soya products listed in Annex I of Regulation (EU) 2023/1115	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	**Regulation (EU) 2023/1115 (EUDR) is applicable**
Wood products listed in Annex I of Regulation (EU) 2023/1115 and not listed in the Annex of Regulation No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	**Regulation (EU) 2023/1115 (EUDR) is applicable**

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For **timber and timber products** covered by the Annex of the EUTR, special rules apply, pursuant to Article 37(3) of EUDR:

- For timber and timber products produced (harvested) before 29 June 2023 and:
  - placed on the market before 30 December 2026, such products and their derived products must comply with the rules of the EUTR; if the derived products are not covered by the Annex of the EUTR, those products would be exempted from EUTR and EUDR;
  - placed on the market from 30 December 2026 until 31 December 2029: the rules of EUTR continue to apply to the products if covered by the Annex of the EUTR, (see above);
  - placed on the market from 31 December 2029, such products and their derived products shall comply with Article 3 of the EUDR.
- For timber and timber products produced from 29 June 2023 until 30 December 2026 and:
  - placed on the market before 30 December 2026, such products and their derived products must comply with the rules of the EUTR; if the derived products are not covered by the Annex of the EUTR, those products would be exempted from EUTR and EUDR;
  - placed on the market from 30 December 2026, such products and their derived products must comply with the rules of the EUDR .
- Timber and timber products produced (harvested) from 30 December 2026 must comply with the rules of the EUDR.

The table below demonstrates the applicable legislation to timber products covered by the Annex of Regulation (EU) No 995/2010:

		Date of placing relevant commodity or relevant product on the EU market		
Relevant products	**Date of production**	**Before 30 December 2026**	**From 30 December 2026 (inclusive) to 30 December 2029 (inclusive)**	**From 31 December 2029 (inclusive)**
Timber and timber products listed in the Annex of Regulation (EU) No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) No 995/2010 (EUTR)	Regulation (EU) No 995/2010 (EUTR)	**Regulation (EU) 2023/1115 (EUDR)**
	From 29 June 2023 (inclusive)	Regulation (EU) No 995/2010 (EUTR)	**Regulation (EU) 2023/1115 (EUDR)**	**Regulation (EU) 2023/1115 (EUDR)**

Illustrative question and answer: Are paper products which are placed on the market from 30 December 2026 but that are manufactured from timber that was harvested and placed on the market between 29 June 2023 and 30 December 2026 required to have a due diligence statement or a simplified declaration?
In such cases, the harvested timber and the products manufactured from such timber must comply with the EUTR. They do not need a due diligence statement or a simplified declaration, as this requirement applies to products in scope of the EUDR.

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4. DUE DILIGENCE

Relevant legislation: ***EUDR – Article 2(26) - Definitions; Article 4, 4a and 5 – Obligations of operators, downstream operators and traders; Article 8 – Due diligence; Article 9 – Information requirements; Article 10 – Risk assessment***

According to Article 4(1), **all** operators, including micro or small primary operators and operators benefitting from simplified due diligence in line with Article 13, shall exercise due diligence in accordance with Article 8 prior to placing relevant products on the market or exporting them in order to prove that the relevant products comply with Article 3. In order to do so, and in accordance with Article 12(1), operators shall establish and keep up to date a framework of procedures and measures – a 'due diligence system'.

The due diligence requirements set out in Article 8 require operators to:

- collect information, documents and, where relevant, data from each supplier about the relevant products which are subject to the EUDR (listed in Annex I) pursuant to Article 8 and 9,
- verify and analyse that information along with other contextual information and on that basis carry out a **risk assessment** pursuant to Article 10, and
- adopt **risk mitigation measures** pursuant to Article 11, unless the risk assessment carried out in accordance with Article 10 concludes that there is no or only negligible risk that the relevant products are non-compliant.

Operators are responsible for a thorough examination and analysis of their own business activities, which requires the collection of information, data and documents needed to fulfil the information requirements of Article 9, analysing it as part of the risk assessment (Article 10), and adopt risk mitigation measures (Article 11) as necessary, unless the risk of non-compliance is assessed as being negligible.

All operators, including micro or small primary operators and operators benefitting from simplified due diligence in line with Article 13, are obliged to fulfil the information requirements set out in Article 9.

Operators, including micro or small primary operators, placing on the market or exporting relevant products produced in low-risk countries benefitting from simplified due diligence in line with Article 13 are not required to fulfil the obligations under Article 10 and Article 11 in order to achieve a negligible risk, unless operators obtain or are made aware of information indicating that a relevant product that they intend to place on the market or export is at risk of not complying with the Regulation. See point c) and e) for more details.

a) Risk assessment and risk mitigation (Article 10 and 11)

Operators that must exercise risk assessment and risk mitigation in line with Articles 10 and 11, must specify the risk assessment criteria in their due diligence system in accordance with Article 10(2), which they consider in relation to the relevant products they intend to place on or export from the Union market. Therefore, the risk assessment criteria must be tailored to the relevant products the operator intends to place on or export from the market.

The data collection, risk assessment and risk mitigation must be causally related, and must reflect the characteristics of the operator's business activities and of the supply chains of the relevant products.

Article 10(2) identifies the additional contextual information needed to assess the level of risk, such as the state of forests within the country of production.

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If the products are made with commodities that are derived from several sources or geolocations, it is necessary to assess the risk for each source or geolocation.

On the basis of the data collected, precisely defined risk analysis tasks must be performed, and the risk categories must be determined, as well as the necessary risk mitigation measures related to them. The level of risk can only be assessed on a case-by-case basis by operators, as it depends on a number of factors.

There are various ways to conduct the risk assessment, but the operator must address the criteria listed in Article 10(2) for each relevant product. This should include addressing the following questions and considerations:

- **Where was the product produced?**
  What is the assigned risk level of the country of production or parts thereof, in accordance with Article 29[9]? What is the rate of forest cover and what is the prevalence (rate) of forest degradation or deforestation in the country of production or parts thereof? How high is the prevalence (rate) of illegal production of the relevant commodity within the country/parts thereof?

- **What are the product-specific risks?**
  There are considerable differences in how the various relevant products listed in EUDR Annex I are produced, which will impact the risk of non-compliance. For example, some products contain raw material produced in hundreds of separate geolocations or undergo substantial chemical or physical procedures during the manufacturing.

- **Is the supply chain complex?**
  For clarification of the 'complexity of supply chain' concept, see Section 5.

- **Are there indications of a company in the supply chain being involved in practices related to illegality, deforestation or forest degradation?**
  There is a higher risk that relevant commodities or products purchased from a company that has been associated with illegal practices, deforestation or forest degradation will be non-compliant. Have any substantiated concerns been submitted regarding companies in the supply chain pursuant to Article 31? Have any companies within the supply chain breached relevant laws[10] and been sanctioned by the state for the breach of such laws?

- **Is there any complementary information on EUDR compliance of companies within the supply chain available from certification or third-party verification schemes?**
  For clarification of the role of third-party verification schemes, see Section 10.

- **Have the relevant products been produced in accordance with the relevant legislation of the country of production?**
  The relevant legislation of the country of production is defined in Article 2(40). For further information about legality requirements please see Section 6.

- **Is there concern in relation to the country of production and origin or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement, violations of international human rights, armed conflict or prevalence of sanctions imposed by the UN Security Council or the Council of the European Union?**

[9] Note that if no specific risk level has been assigned, countries are considered standard risk.
[10] Those related to illegality, deforestation, and forest degradation.

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These concerns might undermine the reliability of some documents showing compliance with applicable legislation. Therefore, the country's corruption level, business risk indices, and other relevant indicators should be considered.

- **Are all documents showing compliance with applicable legislation made available by the supplier, and are they verifiable immediately?**
  If all relevant documents are ready and available upon operators' request, then it is more likely that the supply chain is well established, and the supplier is aware of the EUDR requirements.

b) Negligible risk

The concept of negligible risk should be understood in accordance with Article 2(26) which means that on the basis of a full assessment of product-specific and general information pursuant to Article 10, and, where necessary, of the application of the appropriate mitigation measures pursuant to Article 11, the commodities or products show *no cause for concern* as being not in compliance with Article 3(a) (deforestation-free) or (b) (produced legally, in accordance with the applicable legislation in the country of production).

The list of risk assessment criteria in Article 10(2) is not exhaustive; operators may choose to apply further criteria if these would help determine the likelihood that a relevant commodity or product had been illegally produced or was not deforestation-free, or if it would help prove legal or deforestation-free production.

In case the risk assessment and risk mitigation exercise concludes that any of the risk criteria reveal a non-negligible level of risk, then the product should be deemed as carrying a non-negligible risk, therefore the operator shall not place it on or export it from the Union market.

c) Obligations for micro or small primary operators

Micro or small primary operators are operators that are subject to a simplified regime of obligations as set out in Article 4a.

Instead of the obligation to submit a due diligence statement, they are only required to submit a one-time simplified declaration in the information system (Article 4a(2)). They also may use postal address instead of geolocation required by Article 9(1)(h) provided that it clearly corresponds to the geographic location of the plots of land or, in the case of cattle, establishment concerned.

Micro or small primary operators are obliged to exercise due diligence in line with Article 8 and to establish and keep up to date a framework of procedures and measures to ensure that the relevant products they place on the market or export comply with Article 3, as required by Article 12(1).

However, as micro or small primary operators are by definition sourcing entirely from a low-risk country, they are not required to carry out risk assessment and risk mitigation required by Articles 10 and 11, unless they obtain or are made aware of any relevant information pointing to a non-negligible risk that the relevant products are non-compliant (Article 4(4)(b) and Article 13(2)).

This means that, generally, their due diligence system would consist of information collection in line with Article 9.

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d) Obligations for downstream operators and traders

For **downstream operators and traders**, the applicable obligations are set out in Article 5 of the Regulation. Downstream operators and traders must place or make available on the market or export relevant products only if they are in possession of the information required under Article 5(3), essentially the identity of their suppliers and their corporate clients and, in case of downstream operators or traders whose supplier is an operator, the reference numbers of due diligence statements or the declaration identifier associated to the products. This follows from Article 4(7) requiring operators to communicate to downstream operators and traders the reference numbers of the due diligence statements or, if applicable, the declaration identifiers associated with those relevant products.

In summary, downstream operators and traders are not required to exercise due diligence themselves, do not need to submit due diligence statements, nor do they need to ascertain that due diligence was exercised upstream. They must, however, collect and keep information referred to in Article 5(3) and provide it to competent authorities upon request.
In addition, downstream operators and traders that are non-SME**s** shall register in the information system referred to in Article 33 prior to placing or making available on the market or exporting relevant products (Article 5(2)).

In case of awareness of relevant new information, including substantiated concerns, Article 5(5) obliges downstream operators and traders to immediately inform the competent authorities of the Member States in which they placed or made available on the market the relevant product as well as further downstream operators and traders to whom they supplied the relevant product. In the case of exports, downstream operators shall inform the competent authority of the country of production.

Additionally, downstream operators and traders that are non-SMEs are under the obligation to verify that due diligence was exercised and that no or only a negligible risk was found in case of substantiated concerns (Article 5(6)). Unless the verification demonstrates no or only a negligible risk of non-compliance, they shall not place or make available on the market or export relevant products.

e) Simplified due diligence, i.e. sourcing from low-risk countries

Operators sourcing from low-risk countries are required to exercise due diligence in line with Article 8, fulfil information requirements of Article 9 and establish a due diligence system in line with Article 12.

However, in accordance with Article 13, they are **not** required to fulfil the obligations under Article 10 and Article 11 where, after having assessed:

i. the complexity of the relevant supply chain; and
ii. the risk of circumvention or mixing with products of unknown origin, or origin in high-risk or standard-risk countries or parts thereof,

they have ascertained that all relevant commodities and products they place on the market or export have been produced exclusively in such countries or parts thereof that were classified as low risk in accordance with Article 29[11].

For simplified due diligence under Article 13, no further steps of assessing the information or mitigating risk are required unless, in the course of information collection or in the course of the assessment required by Article 13 itself, operators are made aware of relevant new information indicating that a

[11] According to Article 29(2), the Commission will present a list of countries or parts thereof, that present a low or high risk by means of implementing acts. Latest iteration of the list of countries is provided for in the Commission Implementing Regulation (EU) 2025/1093.

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relevant product that they intend to place on the market or export is at risk of not complying with the Regulation.

Micro or small primary operators are, generally, not required to carry out risk assessment and risk mitigation as they are by definition an operator sourcing from low-risk country, unless they obtain or are made aware of any relevant information pointing to a non-negligible risk that the relevant products are non-compliant.

f) Interplay with Corporate Sustainability Due Diligence Directive and the Forced Labour Regulation

The Directive 2024/1760 on corporate sustainability due diligence[12] (CSDDD) establishes a general horizontal framework for sustainability due diligence for very large EU and non-EU companies. The EUDR provides a sectoral framework for deforestation regarding certain aspects of due diligence for certain products. The CSDDD and EUDR have different scopes: whereas EUDR is linked to entities placing relevant products on the EU market or exporting them, CSDDD applies to large EU and non-EU companies above certain size of turnover and employee number.

Where the specific due diligence rules under the EUDR conflict with the general rules of the CSDDD, the EUDR's provisions, being *lex specialis*, prevail over the general rules of the CSDDD (*lex generalis*) to the extent of the conflict, insofar as they provide for more extensive or more specific obligations pursuing the same objectives. This rule is set out in Article 1(3) CSDDD and it follows the principles of EU law, which give precedence to *lex specialis* over *lex generalis* in such cases. General due diligence guidelines for companies under CSDDD will be published by 26 July 2027. The application date for CSDDD is 26 July 2029.

The Regulation on prohibiting products made with forced labour on the Union market (FLR)[13] prohibits economic operators from placing and making available on the Union market or exporting from the Union market products made with forced labour. As it applies to all economic operators, it also applies to economic operators in scope of the EUDR. While the FLR does not impose due diligence obligations on economic operators, due diligence processes required under other EU legislation, such as CSDDD or EUDR, can help to identify, prevent, mitigate, bring to an end or remediate forced labour risks in economic operators' operations and supply chains. To facilitate compliance with the FLR, the Commission will issue guidance on due diligence to address forced labour risks in supply chains.

[12] Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859, OJ L, 2024/1760, 5.7.2024, ELI: http://data.europa.eu/eli/dir/2024/1760/oj, as amended by the Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements, OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj.

[13] Regulation (EU) 2024/3015 on prohibiting products made with forced labour on the Union market, OJ L, 2024/3015, 12.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3015/oj.

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5. CLARIFICATION OF 'COMPLEXITY OF THE SUPPLY CHAIN'

Relevant legislation: ***EUDR - Article 8 - Due diligence; Article 9 – Information requirements; Article 10 – Risk assessment; Article 11 – Risk mitigation***

'Complexity of the relevant supply chain' is explicitly listed as a risk assessment criterion in Article 10(2)(i) of the EUDR and is therefore relevant to the risk assessment and risk mitigation part of the due diligence exercise. It is one of several criteria of the risk assessment and risk mitigation part of the due diligence exercise set out in Article 10 and 11.

The rationale underpinning this criterion is that tracing relevant products back to the country of production and plots of land where the relevant commodities were produced may be more difficult if the supply chain is complex, and this is a factor which is associated with a greater risk of non-compliance. Inconsistency of the relevant information and data and problems obtaining the necessary information at any point in the supply chain can increase the risk of non-compliant commodities or products entering the supply chain. The main consideration is the extent to which it is possible to trace the relevant commodities found in a relevant product back to the plots of land where they were produced.

The risk of non-compliance will increase if the complexity of the supply chain makes it difficult to identify the information required under Article 9(1) and Article 10(2) of the EUDR. The existence of unidentified steps in the supply chain or any other finding indicating non-compliance can lead to the conclusion that the risk is non-negligible.

The complexity of the supply chain increases with the number of processors and intermediaries between the plots of land in the country of production and the operator. Complexity may also increase when more than one relevant product is used to manufacture a new relevant product, or if relevant commodities are sourced from multiple countries of production. On the other hand, the due diligence exercise is likely to be simpler in short supply chains, and a short supply chain may, particularly in the case of simplified due diligence under Article 13, be one factor that helps to demonstrate that there is a negligible risk of circumvention of the Regulation.

In order to assess the complexity of the supply chain, operators may use the following (non-exhaustive) list of questions for relevant products to be placed on, or made available on, or exported from the Union market:

- Were there several processors and/or steps in the supply chain before a particular relevant product was placed on, or made available on, or exported from the Union market?
- Does the relevant product contain relevant commodities sourced from several plots and/or countries of production?
- Is the relevant product a highly processed product (which may itself contain multiple other relevant products)?
- For timber,
    - does the relevant product consist of more than one tree species?
    - have the timber and/or timber products been traded in more than one country?
    - were any relevant processed products processed or manufactured in third countries before they were placed on, or made available on or exported from the Union market?

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6. LEGALITY

Relevant legislation: ***EUDR – Article 2(40) – Definitions and Article 3(b) – Prohibition***

According to Article 3 of the EUDR, relevant commodities and relevant products shall not be placed or made available on the market or exported, unless **all** the following conditions are fulfilled:

a) they are deforestation-free;
b) **they have been produced in accordance with the relevant legislation of the country of production**; and
c) they are covered by a due diligence statement or a simplified declaration.

Relevant products must **meet all three criteria separately and individually**; otherwise, operators shall refrain from placing on the market or exporting them.

a) Relevant legislation of the country of production

The basis for determining whether a relevant commodity or relevant product has been produced in accordance with the relevant legislation of the country of production is the legislation of the country in which the commodity, or in the case of a product, the commodity contained in a relevant product was grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, in establishments.

The EUDR takes a flexible approach by listing a number of areas of law without specifying particular laws, as these differ from country to country and may be subject to amendments. However, only the applicable laws **concerning the legal status of the area of production** constitute relevant legislation pursuant to Article 2(40) of the EUDR. This means that, generally, the relevance of laws for the legality requirement in Article 3(b) of the EUDR is not determined by the fact that they may apply generally during the production process of commodities or apply to the supply chains of relevant products and relevant commodities, but by the fact that these laws specifically impact or influence the legal status of the area in which the commodities were produced.

Additionally, Article 2(40) of the EUDR must be read in the light of the objectives of the EUDR as laid down in Article 1(1)(a) and (b), meaning that legislation is also relevant if its contents can be directly linked to halting deforestation and forest degradation in the context of the Union's commitment to address climate change and biodiversity loss.

Points (a) to (h) of Article 2(40) further specify this relevant legislation. The following list gives some concrete examples which are for illustration purposes only and cannot be considered exhaustive:

- *Land use rights*, including laws on harvesting and producing on the land or on the management of the land; such as
  - legislation on land transfer in particular for agricultural land or forests,
  - legislation on land lease transaction.

- *Environmental protection*. A link to the objective of halting deforestation and forest degradation, the reduction of greenhouse gas emissions or the protection of biodiversity exists, for example, in
  - legislation on protected areas,
  - legislation on nature protection and nature restoration,
  - legislation on the protection and conservation of wildlife and biodiversity,
  - legislation on endangered species,
  - legislation on land development.

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- *Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting*, such as
    - legislation on the protection and conservation of forests, and sustainable forest management,
    - anti-deforestation legislation,
    - rights to harvest timber within the legally gazetted boundaries.

- *Third parties' rights*, including rights to use and tenure affected by producing the relevant commodities and products, and traditional land use rights of indigenous peoples and local communities; this may include e.g. rights to land charge or usufructuary rights.

- *Labour rights* and *human rights protected under international law*, applying either to people being present in the area of production of relevant commodities to the extent relevant to the EUDR taking into account its objectives as enshrined in Article 1(1) of the EUDR, or to people with rights to the area of production of relevant commodities or products, including indigenous peoples' and local communities' rights, if they are applicable or reflected in the respective national legislation; for example rights to land, territories and resources, property rights, rights in relation to treaties, agreements and other constructive arrangements between indigenous peoples and States.

- *The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples*. Further guidance as to the application of the FPIC principle can e.g. be found through the UN Office of the High Commissioner for Human Rights where it is noted that States must have consent as the objective of consultation before any of the following actions are taken:
    - the undertaking of projects that affect indigenous peoples' rights to land, territory and resources, including mining and other utilization or exploitation of resources,
    - the relocation of indigenous peoples from their land or territories,
    - restitution or other appropriate redressing if lands have been confiscated, taken, occupied or damaged without the free, prior and informed consent of indigenous people who possessed it.

- *Tax, anti-corruption, trade and customs regulations*.
    - Applicable laws concerning the relevant supply chains entering the Union market, or leaving it, if they have a specific link to the objectives of the Regulation, or, in the case of trade and customs laws, if they specifically concern the relevant sectors of agricultural or timber production.

The Commission plans to establish by December 2026 a repository of relevant legislation allowing countries of production to provide a list of relevant legislation as per Article 2(40). Operators may use the repository to assist in meeting the information requirements under Article 9(1)(h).

b) Due diligence regarding legality

Operators must be aware of what legislation exists in each of the countries they are sourcing from as to the legal status of the area of production. The relevant legislation can, among others, consist of:

- national and regional laws, including relevant secondary legislation, and
- international law, including multi- and bilateral treaties and agreements, as applicable in domestic law by codifying and implementing them, respectively.

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Under Article 9(1)(h) of the EUDR, information, including documents and data showing compliance with applicable legislation in the country of production, must be collected as part of the due diligence obligation. Paragraph 1(h) further specifies that such information must be adequately conclusive and verifiable.

In this context, the nature and extent of the information to be collected depends on the specific supply chain, production area and country of production. Operators may use, as listed below, a broad range of credible information sources that, taken as a whole, allow a reasoned conclusion that the relevant commodities have been produced in accordance with the relevant legislation of the country of production. In line with Article 9(2), operators must make available to the competent authorities upon request the information, documents and data collected under this point. To facilitate enforcement, operators should be able to explain the presence of certain documents and the absence of others.

In-depth evidence collection should be prioritised for supply chains, production areas and countries of production where an initial examination of the information available to the operator indicates a higher risk of non-compliance with Article 3(b). By contrast, for supply chains, production areas and countries of production where the initial examination of available information indicates a negligible risk of non-compliance with Article 3(b), operators should not be required to carry out an in-depth data collection. For instance, they should not be required to systematically collect comprehensive legal documentation for each individual plot of land, to obtain specific types of documents such as individual land titles, or to compile an exhaustive list of all potentially relevant laws, legal documents or data.

The initial information available to the operator can include publicly available information and other information related to the area of production or the relevant supply chain that the operator is aware of prior to exercising due diligence. In this step, the operator may, in particular, take into consideration the country risk classification pursuant to Article 29 of the EUDR, as well as, where relevant, information published by international organisations, such as the World Bank's Worldwide Governance Indicators, and public reports on the country or area of production or the relevant supply chains related to the production of relevant commodities.

The obligation to collect documents or other information depends on the different regulatory regimes of countries. Therefore, the obligation should be understood as including, where applicable:

- Official documents issued by countries' authorities, such as e.g. administrative permits, for example from official registries and platforms established and managed by countries' authorities,
- Documents showing contractual obligations, including contracts and agreements with indigenous peoples or local communities,
- Complementary information issued by public and private certification or other third-party verified schemes,
- Judicial decisions,
- Impact assessments, management plans, environmental audit reports.

This includes information related to any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity. Whether a land title or other documentation of an arrangement is needed is dependent on the national legislation. If possession of a land title is not required under domestic law to produce and commercialise agricultural products, it is not required under the EUDR.

The following additional documents can be also useful:

- Documents showing company policies and codes of conduct,

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- Voluntary self-declaration of producers of relevant commodities in which a producer declares that the product was produced in compliance with the legislation of the country of production,
- Social responsibility agreements between private actors and third right holders,
- Specific reports on tenure and rights claims and conflicts.

Information, including documents and data, may be collected in hard copy or in electronic form.

It is important to note that the information, including documents and data, must be collected under Article 9(1)(h) of the EUDR also for the purposes of the risk assessment (Article 10 of the EUDR) and should not be viewed as an independent requirement, unless the product is sourced entirely from low-risk countries or parts thereof. In the case of sourcing entirely from low-risk countries or parts thereof, according to Article 13 of the EUDR, operators must only carry out the following steps describing the risk assessment if the operators obtain or are made aware of information pointing to a risk of non-compliance or circumvention.

According to Article 10(1) of the EUDR, the information collected must be assessed as a whole to ensure traceability and compliance throughout the supply chain. All information must be analysed and verified, meaning operators must be able to evaluate the content and reliability of the documents they collect and to understand the links between the different information in different documents. Usually, the operator should check as part of the assessment:

- Whether the different documents are in line with each other and with other information available,
- What exactly each document proves,
- On which system (e.g. control by authorities, independent audit, etc.) the document is based,
- The reliability and validity of each document, meaning the likelihood of it being falsified or issued unlawfully.

Operators should take reasonable measures to satisfy themselves that such documents are genuine, depending on their assessment of the general situation in the country of production. In this regard, the operator should also take into account the risk of corruption (e.g. bribery, collusion, or fraud). Various sources provide generally available information about the level of corruption in a country or subnational region, for example Transparency International's Corruption Perceptions Index, or other similar recognised international indices or relevant information[14].

In cases where the level of corruption is considered high there might be an implication that documents cannot be considered reliable, and further verification may be required. In the occurrence of such cases special care is necessary when checking the documents as there might be reason to doubt their credibility.

Apart from relying on recognised international indices, operators could check lists of conditions and vulnerabilities, including previous evidence of corrupt practice, that point to a greater risk - and thus demand a higher level of scrutiny. Examples of such additional evidence may include third-party-verified schemes (see Section 10 of this guidance), independent or self-conducted audits, or the use of technologies/forensic methods tracking the relevant products which can help to reveal indications of corruption or irregularities.

Operators' exercise of due diligence as well as enforcement activities of competent authorities may be supported by data analytics and AI-based tools for prioritisation, checking consistency of documents

[14] For the use of such indices see also Chapter 4 of Commission Notice of 12.2.2016, C(2016)755 final (Guidance Document for the EU Timber Regulation).

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and highlighting possible anomalies. However, the final responsibility of compliance remains with the operators and competent authorities regardless of the use of such digital tools.

7. PRODUCT SCOPE

a) Clarification – Packing and packaging materials

Relevant legislation: ***EUDR - Article 2 -Definitions; Annex I to the EUDR***

Annex I of the EUDR sets out the list of relevant commodities and relevant products as classified in the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87[15].

HS Code 4819 covers: *'Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like'.*

- If any of the above articles are placed on the market or exported as products in their own right, rather than as packing for another product, they *are* covered by the Regulation and therefore the obligations set out in EUDR apply.
- If packing material or packing containers, as classified under HS code 4819, is used to 'support, protect or carry' another product, it is *not* covered by the Regulation.

HS Code 4415 covers: *'Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood'.*

- If any of the above articles are placed on the market or exported as products in their own right, they *are* covered by the Regulation and therefore the obligations set out in EUDR apply.
- Articles under 4415 used *exclusively* as packing material or packing containers to support, protect or carry another product placed on the market *are not* covered by EUDR.

The same considerations as regards packing materials apply to HS code 4401, 4405, 4416.

Within these categories, there is a further distinction between 'single use' packing material and packing containers on the one hand, and packing material and packing containers clearly suitable for repetitive use on the other hand:

- Single use packing material and containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product are not covered by the EUDR when they are used for that purpose.

- Packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product are not covered by the EUDR from the moment they are used for such purpose and onwards. For example, pallets would not be covered by the EUDR if they are made available again on the market or exported after been used to support, protect, or carry another product).

A further distinction needs to be made between packing that is considered to give a product its 'essential character' and packing which is shaped and fitted to a specific product but is not an integral part of the product itself. General rule 5 on interpreting the Combined Nomenclature[16] of Regulation (EEC) No 2658/87 clarifies these differences, and examples are presented below. Containers with an 'essential character' are assigned their own HS code and are classified independently from the product they

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[15] Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1)

[16] Explanatory notes to the Combined Nomenclature of the European Union (OJ C 119, 29.3.2019, p.1)

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contain and are in scope of the Regulation, while containers specially shaped or fitted to contain specific articles are assigned the HS Code of the product they contain, if these containers are suitable for long-term use, presented with the articles for which they are intended and when of a kind normally sold therewith are not in scope of the Regulation (General Rule 5a). Ordinary packaging, such as packaging materials and packaging containers[7] presented with the goods therein shall be classified with the goods if they are of a kind normally used for packaging such goods, meaning they are not in scope of the Regulation (General Rule 5b). Paper or other materials for wrapping should be considered an integral part of a product if its purpose is to protect, carry or transport it.

However, these additional distinctions are only likely to be relevant to a small proportion of goods subject to the Regulation.

In summary, the following is subject to the Regulation:
- Packing material or packing containers placed or made available on the market or exported as products in their own right;
- Containers which give a product its essential character.

The following is not subject to the Regulation:
- Single use packing material and packing containers presented with goods and used exclusively to support, protect or carry another product;
- Packing materials and packing containers clearly suitable for repetitive use presented with goods and used exclusively to support, protect or carry another product, from the moment they are used for such purpose and onwards.

b) Clarification – Waste and recovered and recycled products

Relevant legislation: ***EUDR - Recital (40); Annex I to the EUDR; Directive 2008/98/EC - Article 3(1)***

Operators, downstream operators and traders may handle during their economic activities used products that have completed their lifecycle, and which would otherwise be disposed of as waste. Waste means a substance or object which the holder discards or intends or is required to discard (Directive 2008/98/EC, Article 3(1)). Such products are excluded from the scope of the EUDR. This means that such operators, downstream operators and traders are exempted from the obligations of the EUDR in these cases.

This exemption applies to goods that have been produced entirely from a material that has completed its lifecycle and would otherwise have been discarded as waste (e.g. timber retrieved from dismantled buildings, or goods made from coffee chaff).
This exemption **does not** apply to by-products of a manufacturing process that involves material that is not waste in the sense of being a substance or object which the holder discards or intends or is required to discard.

The following questions and answers clarify practical use cases:

Q1: Are wood chips and sawdust produced as by-products of sawmilling subject to the Regulation?
Yes, these are in scope under HS code 4401 which is subject to the EUDR. This is because wood chips and sawdust may be used as fuelwood and therefore have not completed their lifecycle. An exception would be wood chips/sawdust used exclusively as packing material to support, protect or carry another product.

Q2: Is furniture made from timber recovered after the demolition of a house subject to the Regulation?

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No, if these products are made entirely from material that has completed its lifecycle and would otherwise have been discarded as waste, they are not subject to the Regulation. However, if the products contain any amount of non-recycled material, that part would be subject to the Regulation.

Q3: Are products made from recycled or recovered material subject to the Regulation?
No, if the relevant products are made entirely from recycled material, they are not subject to the EUDR. However, if the relevant products contain any amount of non-recycled or non-recovered material, that amount would be subject to the Regulation, such as virgin pulp use in paper production, and timber used to repair pallets.

Q4: Are fuel pellets made from empty fruit bunches or palm kernel shells subject to the Regulation?
Yes, where empty fruit bunches and palm kernel shells, even in pellet form, are classified as solid residue by-products of the palm oil extraction process, fuel pellets made from them are covered under HS code 2306 60 in Annex I of the EUDR. Fuel pellets are not subject to the Regulation if they are made entirely from materials classified as waste.

Q5: Are used coffee grounds, for use in toiletries or fertiliser, subject to the Regulation?
No, if the grounds are waste from a café, for example, and would otherwise have been discarded.

Q6: Are tyres casings or carcasses of retreaded tyres subject to the Regulation?
Used tyre casings and carcasses, generally used for retreading tyres, are out of the scope of the Regulation, whereas retreaded tyres are in the scope only as regards the new rubber tread applied to the carcasses and casings.

Q7: Are relevant products covered by the EUDR in case they are produced from non-relevant commodities?
The Regulation does not apply to products which are made of non-relevant commodities, even if those products present the same Combined Nomenclature as the relevant products made of relevant commodities. The Regulation only applies to relevant products made of relevant commodities.

That is the case for example:

i. cattle of the genus *Bos* and its sub-generas: *Bos, Bibos, Novibos, and Poephagus* falling under HS subheadings 0102 21 and 0102 29 is in the scope of the EUDR, while *buffalo (Syncerus genus)* or *bison (Bison genus)* or any other live bovine animals are not in the scope of the EUDR.

ii. palm oil from oil palm species of *Elaeis* spp. (including *Elaeis guineensis*) is in the scope of the EUDR, however babassu oil from genus *Attalea spp. (including Attalea speciosa)* and other vegetable oils from other palm tree species are not in the scope of the EUDR;

iii. rubber from *Hevea brasiliensis* is in the scope, but balata, gutta-percha, guayule, chicle and similar natural gums produced with other species are not in the scope of the EUDR, neither are synthetic rubber products;

iv. products of wood are in the scope, but the products made from rattan, bamboo, and other materials of woody nature are not in the scope of the EUDR.

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8. REGULAR MAINTENANCE OF A DUE DILIGENCE SYSTEM

Relevant legislation: ***EUDR - Article 12 – Establishment and maintenance of due diligence systems, reporting and record keeping***

To exercise due diligence in accordance with Article 8, operators, including micro or small primary operators, must establish and keep up to date a framework of documenting, analysing, verifying and reporting procedures and measures ('due diligence system'). The aim of due diligence under the EUDR is to achieve a required outcome by evidencing consistent processes in businesses operations. It is important that in accordance with Article 12(2) an operator shall **review its due diligence system at least once a year** to ensure that those responsible are following the procedures that apply to them, the processes in place are effective and the required outcome is being achieved. Operators should also update the due diligence system if during the review or at any other point they become aware of new developments which could influence the aims of the due diligence system, such as the effectiveness and comprehensiveness of steps or procedures within the system. Any updates to the due diligence system must be recorded and records kept for 5 years.

The review can be carried out by someone within the organisation of the operator (should be independent from those carrying out the procedures) or by an external body. It should identify any weaknesses and failures and the operator's management should set deadlines for addressing them.

In the case of a relevant product due diligence system, the review should for example check if there are documented procedures:

- For collecting and recording the information, data and documents necessary to demonstrate compliance.
- For assessing the risk of the relevant product or any component of the relevant product containing relevant products or relevant commodities that are not deforestation-free or have not been produced in accordance with the relevant legislation of the country of production.
- Describing proposed actions to take according to the level of risk.

The review should also check if those who are responsible for carrying out each step in the procedures both understand and are implementing each step, and that there are adequate controls to ensure that the procedures are effective in practice (i.e. that they identify and result in the exclusion of relevant product that pose a non-negligible risk of non-compliance). Good practice suggests that to evidence the review, the steps followed in, and outcomes of, the review are documented.

9. COMPOSITE PRODUCTS

Relevant legislation: ***EUDR – Article 4 – Obligations of operators; Article 9 – Information requirements; Article 33 – Information system***

Operators, downstream operators and traders may deal with relevant products, as listed in Annex I of the EUDR, that contain or are made partly from other relevant products or relevant commodities. In practice these are sometimes referred to as 'composite products' although this is not a legal term used in the EUDR.

The EUDR sets out rules to ensure that the relevant commodities and relevant products that are contained in relevant products, or from which relevant products are made, are properly identified in the course of the operator's due diligence pursuant to Article 8. This is necessary to ensure that all relevant products are in compliance with the Regulation.

Operators need to meet the information requirements listed under Article 9 as part of their due diligence for the relevant products they are placing on or exporting from the market. In some cases, it may be

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complex to identify the species, origin and geolocations of relevant commodities contained in relevant products, particularly for reconstituted products (such as paper, fibreboard and particleboard), or highly processed products (such as food preparations containing cocoa), but this information is required for the products to be placed on the market or exported. For further reference please see the EUDR Supply Chain Infographics.

In addition, when placing on the Union market or exporting relevant products, if these contain or are made from other relevant products (as listed in Annex I of the EUDR) that had not been subject to due diligence before, then the operator must conduct due diligence on those parts of the relevant product.

Composite products may contain multiple relevant products under different commodities. For instance, a chocolate bar [HS 1806] may comprise derived products of cocoa (cocoa powder [HS 1805] and cocoa butter [HS 1804]) and oil palm (palm oil [HS 1511]). In such cases, the operator placing the product on the EU market or exporting from it will only be required to conduct due diligence on the relevant products listed under the commodity deemed relevant in Annex I of the EUDR. For instance, for chocolate bars [HS 1806], the relevant commodity linked to it is cocoa. This means that the due diligence obligation and information requirements extend only to relevant products listed in the right column of Annex I under the relevant commodity which the chocolate bar contains or has been made using, which in this case is the cocoa powder and cocoa butter under the commodity cocoa.

Information requirements

As part of their due diligence pursuant to Article 8, operators, when describing their relevant products, in accordance with the information requirements under Article 9, need to include the relevant commodities or relevant products that their relevant products contain or that are used to make those products.

This means that operators need to collect information about the presence of the relevant commodity within the relevant products that they are placing on the market or exporting. This information includes the geolocation of the plots of land, or, where applicable in case of micro or small primary operators, the postal address corresponding to the geographic location of the plots of land or establishment concerned, where the relevant commodity contained in the relevant products, or used to make the relevant products was produced, along with further information in Article 9(1). Under Article 9, to meet the geolocation information requirements for their relevant products, operators shall include:

- the geolocation (or, where applicable in case of micro or small primary operators, the postal address) of all plots of land where the relevant commodity that the relevant products contain, or have been made using, were produced, *and*
- the date or time range of production.

Where a relevant product contains or has been made with a relevant commodity produced on different plots of land, the geolocation or, where applicable in case of micro or small primary operators, the postal address of all the different plots of land needs to be provided. For relevant products that consist of or have been made from cattle, according to Article 2(29) the geolocation or, where applicable in case of micro or small primary operators, the postal address refers to all premises or structures associated with raising the cattle, encompassing the birthplace, and, where relevant, farms where they were kept - in case of open-air farming, any environment or place, where livestock are kept on a temporary or permanent basis-, until the time of slaughtering.

If there is any deforestation or forest degradation on any of the plots of land that are identified for any of the relevant products within a relevant product that is a ‘composite product’, then that product cannot be placed or made available on the market or exported (Article 9(1)(d)).

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In addition, Article 9 requires the common name and full scientific name of all species, for relevant products that contain or have been made using wood. This provision refers to all relevant products that are listed under commodity 'wood' in Annex I. It may in some cases be complex to identify all the species within each relevant component for highly processed composite products, such as particle boards or paper. However, if the species of e.g. wood used to produce the product varies, the operator will have to provide a list of each species of wood that may have been used to produce the wood product. The species should be listed in accordance with internationally accepted timber nomenclature (e.g. DIN EN 13556 of 1 October 2003 on 'Nomenclature of timbers used in Europe').

10. THE ROLE OF CERTIFICATIONS AND THIRD-PARTY VERIFICATION SCHEMES IN RISK ASSESSMENT AND RISK MITIGATION

Relevant legislation: ***EUDR – Recital (52); Article 10(2)(n) – Risk assessment***

Certification and third-party verified schemes are often used to meet specific customer requirements for relevant commodities and relevant products. This may include a standard that describes practices that must be implemented during production of the certified commodities, comprising principles, criteria and indicators; requirements for checking compliance with the standard and awarding certificates; and separate chain-of-custody certification to provide assurance along the supply chain that a product contains only (or in some cases a specified percentage of) certified or third-party verified material from identified and certified or third-party verified producers.

The EUDR acknowledges that certification and other third-party verified schemes may provide useful information on compliance with the Regulation in the risk assessment further to Article 10 by supporting evidence that products are legal and deforestation-free. This is subject to the condition that this information meets the relevant requirements set out in Article 9, as stipulated in Article 10(2)(n).

Indeed, certifications and third-party verified schemes are operated by an organisation that is not a participant in the production or the supply chain of the relevant commodity. Furthermore, some of these schemes are often used to verify that certain standards or rules are being followed, but do not necessarily go as far as certifying the product itself.

This guidance is directed primarily to stakeholders considering making use of certification or third-party verified schemes given their potential added value in providing complementary information, such as on geolocation coordinates and supporting the operators' risk assessment undertaken as part of their due diligence exercise that relevant products are legal and deforestation-free. The EUDR does not oblige: (1) operators to make use of such schemes, (2) producers to sign up to them, nor (3) producer countries to develop such schemes. Making use of third-party verification schemes is not a legal requirement, but a voluntary decision of the operator. If operators decide to make use of these schemes, this guidance is designed to help them assess the degree to which these schemes can support to meet the requirements of the EUDR.

Certification and third-party verified schemes can play an important role in promoting sustainable agricultural and forestry practices and responsible sourcing, in fostering supply chain transparency and in facilitating compliance. To note that self-declaration schemes that do not rely on third party attestation procedures are outside of the scope of this guidance and are, by definition, less robust because of the lack of independence and impartiality.

This guidance is also relevant for national competent authorities by underlining that while such schemes can be used in the risk assessment procedure under Article 10, they cannot substitute the operator's responsibility as regards due diligence further to Article 8. This means that the use of such schemes does not imply a "green lane", since the operator is still required to exercise due diligence and is held liable if it fails to comply with the due diligence requirements of the EUDR.

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There is a great diversity of schemes in terms of their scope, their objectives, their structure and their operating methods. One important distinction is (1) whether or not they rely on a third-party attestation procedure, thereby grouping them into certification and third-party verified schemes on the one hand and (2) self-declaration schemes on the other. The latter are outside of the scope of this guidance document and are, by definition, less robust because of the lack of independence and impartiality.

a) The role of certifications and third-party verification schemes

In considering whether to make use of information supplied by a certification scheme or third-party verified scheme in the risk assessment procedure under Article 10 as supporting evidence that the product is legal and deforestation-free, an operator should, as a first step, determine whether the scheme's standards are in accordance with relevant provisions of the EUDR. In this regard, it should be pointed out that operators may also use third party verification schemes or certification schemes for compliance with only certain requirements of the Regulation.

Certification and third-party verification schemes generally require third-party organisations to be able to demonstrate their qualifications to perform assessments through a process of accreditation that sets standards for the skills of auditors and the systems that the certification organisations must adhere to. Certified or verified products generally carry a label with the certification or verification organisation's name and type as well as the requirements for the auditing process. The scheme may also require that partners have this information included in the formal documents accompanying the shipment. These organisations will normally be able to provide information on coverage of the certification and how it was applied in the country of production of the relevant products, including details about the nature and frequency of field audits.

Certification and third-party verification schemes can be assessed according to three main elements: 1) 'the relevant standards', i.e. operating requirement, scope, procedures, policies for companies adhering to these schemes, 2) 'the implementation by the schemes', i.e. the extent to which the standards are implemented, including by deploying the necessary measures to ensure compliance also via audits and 3) 'governance features'/credibility assessment of the schemes such as transparency, assurance processes, oversight etc. Such information should be regularly reassessed by the operator, especially in relation to the requirements of the EUDR.

Regarding EUDR requirements, insofar as this is relevant to the information provided by the certification or third-party verification scheme, operators should scrutinise the following aspects of the certification or third-party verification schemes under 1) 'the relevant standards':

- validity, authenticity, and relevance of the scope of the certification or third-party verification (e.g. whether it covers the relevant commodities and products regulated under the EUDR),
- inclusion and compliance with relevant legal requirements, such as the alignment with the definition of deforestation-free and the cut-off date of 31 December 2020, as stipulated in Articles 2 and 3 of the EUDR,
- assessment of the risk of non-compliance regarding legality and the deforestation-free requirements of the relevant product,
- traceability of the relevant products, including via geolocation back to the plot of land,
- possibility to mix known origin and unknown origin material within the chain of custody (CoC) model (which is not acceptable under the EUDR)[17]. A relevant product with CoC certification may also contain a mix of certified and non-certified material from a variety of sources, for

[17] Some schemes allow certification when a specified percentage of the relevant product, usually stated on the label, has met the full certification standard. In such cases, it is important that the operator obtains information about whether checks on the non-certified portion have been performed and whether they provide adequate evidence of compliance with the geolocation and the deforestation-free element for the non-certified portion as well.

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which information about whether checks on the non-certified portion have been performed and whether those checks provide adequate evidence of compliance with the EUDR requirements must be obtained. The due diligence procedure must therefore be completed for the relevant product in entirety.

- possibility to use mass balance where compliant products are mixed with products of unknown origin (which is not acceptable under the EUDR)[18],
- ability of the scheme to provide required information accompanied by evidence that is "adequately conclusive and verifiable", as set out in Article 9.

Secondly, under 2) 'the implementation by schemes', operators should consider:

- accessibility of information regarding the scheme governance, engagement of stakeholders with the scheme, and summaries of audits,
- free and publicly accessible database about certification holders, their scope of coverage, validity, date of suspending or terminating certification status and related audit reports,
- transparent periodic, random and independent checks (including through audits) on compliance of the certification or third-party verification scheme with their own standards, rules and procedures,
- control of quantity and origin of certified materials across the supply chain, including for example use of anatomical, chemical or DNA analysis to verify information on product or supply chain traceability,
- effective controls for verification of volumes across supply chains[19],
- use of similar stamps/claims referring to different types of schemes,
- existing substantiated reports about possible shortcomings or problems of the certification or third-party verified scheme concerned in the countries from which the relevant commodities or products originate,
- existing substantiated reports concerning a given producer or trader using the certification or third-party verified scheme concerned.

Under 3) 'on the governance of schemes', operators should consider the following elements:

- potential conflicts of interests,
- extent and findings of controls on fraud and corruption,
- compliance of the certification or third-party verification scheme with international or European standards (e.g., the relevant ISO-guides),
- consequences and sanctioning in case of infractions as well as corrective actions, also in terms of suspension of certification until corrective measures are taking place, taking also into account the speed of procedure to revoke and restore authorization to issue certification for products,
- inclusion of provisions about stakeholder engagement, also enabling and promoting the participation of smallholders (if relevant) in the scheme.

[18] Some schemes allow certification when mass balance chains of custody are used. Such mixed products are, however, not compliant with the EUDR. Only products fully compliant with the elements mentioned above are allowed under the EUDR, excluding mixed products based on certain percentages or mass balance chains of custody.

[19] Chain-of-custody certification may be used as evidence that no unknown or non-permitted commodity enters a supply chain. These are generally based on ensuring that only permitted commodities and products are allowed to enter the supply chain at 'critical control points', and a product can be traced to its previous custodian (who must also hold chain-of-custody certification) rather than back to the place of origin. A product with chain-of-custody certification may contain a mix of certified and other permitted material from a variety of sources. When using chain-of-custody certification, an operator should ensure that all materials comply with the requirements of the EUDR and that controls are sufficient to exclude non-compliant material.

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- information about the independence of third-party organisations that deliver the relevant certification or verification services as accredited organisations. Assurances or representations from the scheme, scheme-affiliated auditors or third-party auditors engaged by the scheme to perform its assurance procedures should not be relied upon in isolation or taken as conclusive. The views of other relevant stakeholders, including scheme participants, labour unions, workers' and smallholders' associations, civil society and non-governmental organisations, and third-party auditing and assurance organisations, should be considered if they are reasonably available.

b) Background information

Certification and third-party verified schemes are either public or private, depending on their governance model, whether government-run or not. They can be mandatory or voluntary, depending on whether they are legally-binding. Private schemes are voluntarily used by the operator, while public ones are often (though not necessarily) mandatory and established by the countries from which products are sourced. Both public and private certification and third-party verification schemes aim to recognise good environmental standards through certification, and as such many of them have made important contributions to raising the sustainability of agricultural production worldwide.

Nonetheless, the impact assessment preceding the EUDR, building on other relevant studies, also identified a number of concerns regarding such schemes, including that they have varying levels of transparency and different rules, procedures, and quality assurance systems in place, as well as related to monitoring, disclosure and enforcement. Over the years of their operation, concerns have also been raised over the efficiency and integrity of chain-of-custody (CoC) systems and their vulnerability to fraud. In addition, the lack of independent audits is a weakness of certain private schemes. A specific study commissioned by the Commission on Certification and Verification Schemes in the Forest Sector and for Wood-based Products made similar findings, pointing to a lack of transparency and the risk of partial or even misleading information[20].

Mandatory public verification schemes with binding measures can include high standards, both in terms of coverage and implementation. It is key that they cover all economic operators in a country (including both placing on the market and exports) to avoid loopholes and leakage that may be caused by presence of economic operators not covered by the scheme. They can also ensure better smallholder integration by providing the necessary support to overcome the problem of costs, often perceived as significant, as economies of scale have SMEs at a disadvantage in achieving certification in comparison to larger operators.

As regards reliability and relevance of both private and public schemes, all applicable elements of their standards should be in line with (either at the same level, or higher than) the EUDR, in particular regarding the deforestation-free definition, geolocation requirements and transparency and the legality of production.

In this context it is important to note that not all schemes include standards and assessments relating to the legality of production of the relevant commodity, and it may therefore be relevant to check what legality requirements are covered by the schemes, both in terms of the laws they cover, and the criteria or indicators relied on to assess compliance. For example, schemes may differ in their definitions of what is to be considered a relevant "law" or "legal" in the country of production or the indicators that must be considered to assess the risks of illegality.

[20] European Commission, Report: Study on Certification and Verification Schemes in the Forest Sector and for Wood-based Products, Publications Office of the EU, 2021.

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Internal decision-making and governance, including the direct participation of supply chain actors that seek and hold certification or acquire and use certified products to meet customer demands, are also elements which have implications for the implementation, enforcement and credibility of any relevant scheme.

To further facilitate trade and compliance with the EUDR, a repository of certification schemes to provide transparent information on the scope of the existing schemes will be set up to which economic operators may refer when carrying out their due diligence for placing and making available products on the EU market, and competent authorities when performing the relevant checks.

To consider further relevant elements of all forms of certification and third-party verification, consult the Commission's Impact Assessment[21], the EU best practice guidelines for voluntary certification schemes for agricultural products and foodstuffs[22], and the findings of the Commission's Study on Certification and Verification Schemes in the Forest Sector and for Wood-based Products[23].

11. AGRICULTURAL USE

1. Introduction

Article 3(a) of the EUDR prohibits placing and making available on or exporting from the Union market relevant commodities and relevant products unless they are deforestation-free. Article 2(13)(a) defines 'deforestation-free' as the relevant products containing, having been fed with, or having been made using relevant commodities that were produced on land that has not been subject to deforestation after 31 December 2020[24]. According to Article 2(3) 'deforestation' means the conversion of forest to agricultural use, whether human-induced or not.

Recital (36) of the EUDR explains that the Commission should develop guidelines in order to clarify the interpretation of the definition 'agricultural use', in particular in relation to the conversion of forest to land, the purpose of which is not agricultural use. Recital 31 of the Regulation on Nature Restoration[25] also refers to such guidelines.

The main objectives of this Chapter are therefore the following:

- to clarify the definition of forest, measurement of the technical parameters used to define 'forest' under the EUDR in terms of area, average height and canopy cover, particularly in cases where trees are bordering or overlapping with agricultural areas (Section 3);
- to clarify the meaning of 'set aside agricultural areas' and 'agricultural plantations' referred to in Article 2(5) of the EUDR, in particular the conditions under which agricultural areas, which have been e.g. set-aside, or are lying fallow or are used for certain nurseries remain under 'agricultural use' for the purposes of Article 2 irrespective of the land characteristics, in order and to clarify the conditions for conversion of forest to agricultural area (Sections 3 and 4);
- to provide guidance about the circumstances, in which in spite of an observed tree cover after 31 December 2020 (the cut-off date laid down in Article 2(13) of the EUDR), the area should be considered under 'agricultural use' (Section 4);

[21] European Commission, SWD (2021) 326 final.

[22] OJ C 341, 16.12.2010, p. 5–11.

[23] European Commission, Report: Study on Certification and Verification Schemes in the Forest Sector and for Wood-based Products, Publications Office of the EU, 2021.

[24] The other element of 'deforestation-free' in Article 2(13)(b), which stipulates that relevant products containing or having been made using wood have been harvested without inducing forest degradation is outside the scope of this chapter which deals specifically with the definition of agricultural use.

[25] OJ L, 2024/1991, 29.7.2024, ELI: http://data.europa.eu/eli/reg/2024/1991/oj

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- to clarify situations where an area falling under the definition of 'forest' should not be considered as converted to "agricultural use" but to other land uses, in particular:
  - to other land use to prevent, minimise, mitigate or reverse the adverse impact on biodiversity of the introduction and spread of invasive alien species, or
  - to semi-natural habitats that are extensively managed (e.g. by conservation grazing) as required by a conservation or restoration plan implementing obligations stemming from international conventions on nature and biodiversity protection and restoration, or
  - for forest fire prevention or for deployment of renewable energy (Sections 2 and 4.a);
- to provide interpretation of "agricultural use" under the EUDR, taking into account definitions laid down in applicable EU legislations and explanatory notes that are agreed on international level (Sections 4, 4.c and 4.d);
- to clarify the combined and synergetic uses of areas with tree cover that fall under the definitions in the EUDR, such as agroforestry, agrosilvicultural, silvopastoral and agrosilvopastoral systems (Section 4.d);
- to clarify different land use types in the same area and the use of cadastral maps and land registers (Section 5).

2. Clarification of conversion of forest to land the purpose of which is not agricultural use

Relevant legislation: ***EUDR – Recital (36), Article 2 (3), (5), (13) – Definitions, Article 3 (a) – Prohibition***

According to Article 2(3) of EUDR 'deforestation' means conversion of forest to agricultural use and should be understood as a change in the use of the land from 'forest' as defined in Article 2(4) of EUDR (discussed in detail in Section 3) to 'agricultural use' as defined in Article 2(5) of EUDR (discussed in detail in Sections 4, 4.c and 4.d). In this regard, the extent of the conversion to agricultural use is irrelevant, and such conversion renders the commodity in scope produced on such land non-compliant if the deforestation occurred after 31 December 2020.
The classification of an area as 'deforested' is based on the objective criterion whether the forest has been converted for a specific use and purpose, which is independent from the legally registered use and geographical boundaries of the plot of land or from the question of who or what is at the origin of the deforestation.

For the purpose of this Regulation, conversion of forest into other land uses which do not fall under the definition of 'agricultural use' means that this conversion does not fall under the definition of 'deforestation' (please see detailed information about 'Agricultural use' in Section 4). This includes conversion of forest into areas of urban infrastructure such as electricity lines, roads, cities and settlements, for non-agricultural industrial sites, or for renewable energy deployment.

Conversion of forest land also does not fall under the EUDR definition of 'deforestation' if the primary purpose of the conversion and its subsequent land use is not agricultural use, but e.g. renewable energy deployment, industrial use, restoration of biodiversity, forest fire prevention, animal welfare in extreme climatic conditions, or management of invasive alien species. Ancillary agricultural activities may take place where essential to support the primary purpose of conversion and of the land use after the conversion (see section 4.a), or where the agricultural activity does not change the predominant use of forest (see section 4.b).

The responsibility for the enforcement of the provisions lies with the Member States. When applying these guidelines to individual cases, the Member States should ensure that the specific circumstances of each case are duly taken into account, considering also the relevant provisions of the Treaty. In cases where the activities are negligible, given all circumstances at stake, the principle of proportionality should be respected.

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3. Definition of 'Forest'

Relevant legislation : ***EUDR – Article 2(4) – Definitions***

According to Article 2 (4) of the EUDR an area is considered 'forest' if the following characteristics apply:

- **Land spanning more than 0.5 hectares –** This means that the area of trees described by the perimeter of canopy cover reaches 0.5 hectare or beyond.
- **Trees higher than 5 metres –** this means that the top of the trees reaches the average height of 5 metres or more.
- **Canopy cover of more than 10% -** This means that the ratio of the canopy cover of the trees forming the tree stand to the area occupied by the tree stand is more than 10%.
- **Trees able to reach those thresholds in situ** – This means areas with young trees that have not yet reached but expected to reach canopy cover 10% and tree height of 5 metres. It includes in particular areas that are temporarily unstocked due to clear-cutting as part of a forest management practice or natural disasters, and which are expected to be regenerated.
- **Excluding land that is predominantly under agricultural or urban land use** – This means that the forest is determined both by the presence of trees and the absence of other predominant land use (see below and also Section 4).

The land spanning, the average height, and the canopy cover characteristics must be present or able to reach these thresholds in-situ simultaneously.

In the context of EUDR, **'urban land use'** should be considered predominant for example in case of parks and gardens in urban areas, irrespective of reaching the thresholds of forest definition. For more information about predominant '**agricultural use**' see Section 4.
Provided that the characteristics in the definition are met, the area of 'forest' includes but is not limited to:

- areas surrounded by forests or strictly connected to it used for forestry, such as forest roads, fire breaks, and other small open areas, unless they are established on their own individual real-estate property,
- land abandoned generally for more than 10 years with a regeneration of trees that have reached the criteria of 'forest' (please see in connection with 'set-aside land and land under temporary fallow' in Section 4);
- mangroves in tidal zones, regardless of whether this area is classified as land area or not;
- nurseries of forest species grown within forest area to fulfil the forest owners' own needs;
- areas outside the legally designated forest land which meet the criteria of the definition of 'forest'.

The definition of 'forest' excludes tree stands in agricultural production systems. For further information, please see Sections 4.c and 4.d.

4. Definition of 'Agricultural use' and exceptions

Relevant legislation: ***EUDR – Article 2 (5) – Definitions***

According to Article 2 (5) of the EUDR an area is considered under 'agricultural use' if the purpose of the land use is agriculture.

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a) Clarification of the purpose of agriculture

According to Article 2(5) the land is used for the purposes of agriculture (among others) in the following list of cases:

- **agricultural plantations** defined in Article 2(6) of the EUDR. For a more detailed guidance on 'agricultural plantations', please see Section 4.c.
- **set-aside agricultural areas** – Set-aside agricultural areas should be considered in combination with 'land under temporary fallow' as discussed below in this section.
- **rearing of livestock** – This includes areas of temporary or permanent pastures, and farm buildings for rearing and housing animals.

It should be noted that the categories of 'agricultural plantation', 'set-aside agricultural area', and area 'for rearing livestock' are a non-exhaustive list of examples for 'agricultural use'.

For the purpose of this Regulation, land used for agriculture should be understood as covering the following land use categories:

- Land under temporary crops which means all land used for crops with a usually less than one-year growing cycle, including multi-annual temporary crops.
- Land under temporary meadows and pastures which means land cultivated with herbaceous forage crops, or grasses for mowing or pasture for a period of less than five years in a row.
- Set-aside land, or land under temporary fallow which means agricultural land at prolonged rest before re-cultivation, pastoral use or use for other agricultural activities. This may be part of the agricultural holdings' crop rotation system or because of legitimate reasons or exceptional circumstances such as armed conflict, flood damage, lack of water, unavailability of inputs, including economic, social (illness, succession problems) or legal reasons (litigation, etc). NB: Land set-aside or remaining fallow should be considered as remaining under 'agricultural use' generally for [ten] years. However, the area can be considered as remaining under 'agricultural use' for longer than this period if it is demonstrated that the agricultural activities could not be resumed because of one of the above-mentioned reasons. The reason given must cover the whole period in which the land was set-aside or under temporary fallow. If such demonstration is made, the land should be continuously considered to be under agricultural use, unless it is officially designated as forest by national law.
- Land under permanent crops which means land cultivated with long-term crops which do not have to be replanted for several years, usually for five years or more. Land under permanent crops also includes land used for growing permanent crops under protective cover, which is described in Section 4.b.
- Land under permanent meadows and pastures which means land used for five years and more in a row for grazing animals or to grow forage crops, through cultivation or naturally.
- Land under farm buildings and farmyards which means surfaces occupied by operating farm buildings (hangars, barns, cellars, silos), buildings for animal production (stables, cow sheds, sheep pens, poultry yards) and farmyards.
- Where it can be demonstrated by adequately conclusive evidence that both (i) a plot of land was under 'agricultural use' as described above before 31 December 2020, and (ii) where a producer decided to plant short rotation coppice or commit the land to temporary afforestation before that date or after that date and that land does not fall under the scope of a forest management plan or legislation requiring forest management or protection of forest on that plot of land, such plot of land is deemed to remain in agricultural use for the purposes of the EUDR and the producer may continue agricultural activity on that plot of land.
- The above-mentioned agricultural land use categories can cover also surfaces occupied by landscape elements, which are encouraged for biodiversity or environmental reasons.

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Restoration, management of invasive species, forest fire prevention, animal welfare, renewable energy deployment

Land which has undergone conversion for one or several of the primary purposes listed below should **not** be understood as converted to agricultural use if the conversion has been undertaken to:

- prevent, minimise, mitigate or reverse the adverse impact on biodiversity of the introduction and spread of invasive alien species, if limited to what is strictly necessary and supported by prevention plans, management plans, or official mandates, or
- prevent, or minimise and mitigate the risk of forest fires, if limited to what is strictly necessary and supported by fire prevention plans, forest management plans, or official mandates, or
- ensure compliance with animal welfare laws where the erection of structures (permanent and non-permanent) to house animals is necessary for the purpose of ensuring their welfare and limited to the minimum necessary area for the construction, and where this activity does not impact on the categorisation of the surrounding areas as forest, or
- ensure the restoration and subsequent conservation management of ecosystems of high biodiversity value (such as for example certain types of heathlands, wetland or grassland) if required by a conservation or restoration plan (for example a management plan of a protected area or a national or regional nature restoration plan) implementing obligations stemming from global multilateral agreements on nature and biodiversity protection and restoration such as the Convention on Biological Diversity and the Kunming-Montreal Global Biodiversity Framework, or
- deploy renewable energy (e.g. through establishment of wind farms, photovoltaics),

even if ancillary agricultural activities may take place where essential to support the primary purpose of conversion and the land use after the conversion.

b) Clarification of the predominant land use

According to Article 2(4), in case the predominant land use is agriculture then the land does not fall under the ‘forest’ definition.

In the context of EUDR, for the purposes of the exclusions referred to in the definition of ‘forest’ in Article 2(4), **‘agricultural use’** should be considered predominant in the following non-exhaustive list of cases:

- Seasonal (e.g. summer grazing) or temporary silvopastoral grazing in tree covered areas which do not fall into the category of primary forests (e.g. in semi-natural pastures or in natural pastures with changing tree cover).
- If due to climatic conditions (e.g. temporary snow cover) silvopastoral or agrisilvicultural practices are limited to a certain period of the year, they can be considered the predominant use.
- Establishing protective groups of trees for various environmental or biodiversity purposes on a predominantly agricultural use (e.g. grazing) area, even if the area reaches the thresholds of the ‘forest’ definition.

These cases are different from ancillary agricultural activities in the context of conversion for the purpose of restoration or management of invasive alien species, which do not fall under “agricultural use”, see above.

In contrast, for the purposes of EUDR, **‘agricultural use’** should **not** be considered **predominant** for example in case of small-scale production of side products (e.g. coffee), and occasional extensive or occasionally small-scale grazing in forests as long as the production and related activities do not have detrimental effect on the habitat of the forest.

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c) Definition of 'Agricultural plantation'

Relevant legislation: ***EUDR – Article 2(6) – Definitions***

'Agricultural plantations' are included in the definition of 'agricultural use' set out in Article 2(5) EUDR.

The definition of Article 2(6) of the EUDR "agricultural plantation' refers firstly to 'land with tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards" which makes reference to cropland including permanent crops as described in Section 4.

Secondly, that definition refers to "agroforestry systems where crops are grown under tree cover", which is explained in Section 4.d and must be read together with the exception where predominant land use does not change. Article 2 (6) EUDR further clarifies that all plantations of relevant commodities other than wood are encompassed under the terms 'agricultural plantation', therefore these plantations fall under the definition of 'agricultural use'.

Finally, Article 2 (6) EUDR lays down that agricultural plantations are excluded from the definition of 'forest'. This means that the areas fulfilling the criteria of agricultural plantation do not fall under the definition of forest, even where they include trees such as rubber or oil palm.

d) Clarification of 'Agroforestry system'

Relevant legislation: ***EUDR – Recital (37) and Article 2 (6) – Definitions***

According to FAO documents[26] 'agroforestry' is a collective name for land use systems and technologies where woody perennials (trees, shrubs, palms, bamboos, etc) are deliberately used on the same land management unit as agricultural crops and/or animals, in some form of spatial arrangement or temporal sequence. In agroforestry systems there are both ecological and economic interactions between the different components. There are two basic agroforestry systems: simultaneous and sequential. Simultaneous systems have trees and crops or animals growing together on the same piece of land, while in sequential systems crops and trees take turns in occupying most of the same space, minimising their competition.

Agroforestry can also refer to specific forestry practices that complement agricultural activities, such as by improving soil fertility, reducing soil erosion, improving watershed management, or providing shade and food for livestock[27].

Recital (37) recalls that FAO definitions do not consider agroforestry systems as forests, but agricultural use and that they encompass various situations such as those where crops are grown under tree cover, as well as agrisilvicultural, silvopastoral and agrosilvopastoral systems.

Since the definition of 'forest' in Article 2(4) of the EUDR excludes land that is predominantly under 'agricultural use', it can be inferred that if a land is predominantly used under 'agroforestry systems' for the purposes spelled out by Recital (37), it cannot be considered as 'forest'. In this case and for the purpose of the Regulation, this land must be considered as being under 'agricultural use'. Regarding ancillary agricultural activities, including agroforestry activities in the context of restoration please see Section 2.

[26] FAO 2003. Multilingual Thesaurus on Land Tenure. Chapter 7. Land in an agricultural, pastoral and forestry context.
[27] FAO World Programme For The Census Of Agriculture 2020, Vol. 1, p.120, point 8.12.12 and 8.12.13

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5. Clarification of land use in case of multiple land use types in the same area and the use of land registries and cadastral maps

In case a plot of land contains both an area falling under the definition of 'forest' and an area which is 'agricultural use', the two areas are to be considered separately. The area fulfilling the criteria of the definition of 'forest' falls under the scope of the Regulation, while the area fulfilling the criteria of 'agricultural use', does not fall under the scope of the Regulation in terms of conversion.

Whether the part of the plot of land used for agriculture is bigger than the part of the plot of land considered a forest under the definition, is not relevant. As an example, this means that if a 10-hectare property has a 2-hectare area that can be considered as forest area by objective criteria and 8 hectares are cultivated under agricultural use, then the 2 hectares of forest are classified as forest, regardless of the fact that it only makes up 20% of the total property.

In the assessment of whether a certain plot of land constitutes forest, the actual forest properties should prevail over the designation in land registers and cadastral maps. For demonstrating agricultural use in the past, land registers and cadastral maps can be further elements to complement the satellite data. Furthermore, forest management plans and registers of designated forest areas can be of use when determining whether the area is a forest without current tree cover, particularly in case of the area is temporary unstocked without tree cover due to forest management practice, natural disaster, or the first years of afforestation. The EU Observatory[28] provided by the Commission is a free to use tool for all stakeholders to determine the global forest cover of 2020. However, the Observatory is non-exclusive, non-mandatory and carries no legal value. Public and private stakeholders can use any maps or other data that they see fit for the purpose of their due diligence exercise or checks.

[28] EU Observatory on Deforestation and Forest Degradation: https://forest-observatory.ec.europa.eu/forest/gfc2020.

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Brussels, XXX
[…](2026) XXX draft

ANNEX

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) …/...

amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

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ANNEX

The table in Annex I to Regulation (EU) 2023/1115 is amended as follows:

(1) in the column ‘Relevant commodity’, the following table note (1) is added after the entry ‘Cattle’:

‘(1) This Regulation only applies to cattle of the genus Bos and its sub-generas: Bos, Bibos, Novibos, and Poephagus falling under HS subheadings 0102 21 and 0102 29. It does not apply to buffalo (Syncerus genus) or bison (Bison genus) or any other live bovine animals.’;

(2) in the column ‘Relevant commodity’, the following table note (2) is added after the entry ‘Oil palm’:

‘(2) This Regulation applies to oil palm of Elaeis spp. (including Elaeis guineensis). It does not apply to babassu oil from genus Attalea spp. (including Attalea speciosa) and other vegetable oils from other palm tree species.’;

(3) in the column ‘Relevant commodity’, the following table note (3) is added after the entry ‘Rubber’:

‘(3) This Regulation applies to rubber of Hevea brasiliensis. It does not apply to balata, gutta-percha, guayule, chicle and similar natural gums produced with other species and to synthetic rubber products.’;

(4) in the column ‘Relevant commodity’, the following table note (4) is added after the entry ‘Wood’:

‘(4) This Regulation does not apply to bamboo, rattan and other materials of a woody nature and therefore it does also not apply to relevant products listed under the relevant commodity ‘Wood’ to the extent that those products are made of bamboo, rattan and other materials of a woody nature.’.

(5) in the column ‘Relevant products’, the following table note (5) is added to the heading ‘Relevant products’:

‘(5) This Regulation does not apply to:

(a) Samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders;

(b) Products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are either completely used up or destroyed in the course

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of the examination, analysis or testing, or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing.';

(6) the column 'Relevant products' is amended as follows:

(a) the entry '0102 21, 0102 29 Live cattle' is replaced by the following:

'ex 0102 Live cattle';

(b) after the entry 'ex 0206 10 Edible offal of cattle, fresh or chilled', the following entry is inserted:

'ex 0206 21 00 Frozen cattle tongues';

(c) the entries 'ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split', 'ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared' and 'ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114' are deleted;

(d) after the entry '1802 Cocoa shells, husks, skins and other cocoa waste' the following text is added:

'(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)';

(e) after the entry '0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion' the following entry is inserted:

'2101 11 00 Extracts, essences, and concentrates of coffee';

(f) the entries '1207 10 Palm nuts and kernels', '1511 Palm oil and its fractions, whether or not refined, but not chemically modified', '1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified' and '1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)' are replaced by the following:

'ex 1207 10 00 Palm nuts and kernels

ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified

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ex 1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified

ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified';

(g) after the entry 'ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified', the following entries are inserted:

'ex 1516 20 Palm, palm kernel and babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

ex 1518 00 Palm, palm kernel and babassu oils and their fractions boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm

ex 1520 00 Crude glycerol, glycerol waters and lyes that have been produced using oil palm';

(h) the entry '2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils' is replaced by the following:

'ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils';

(i) after the entry 'ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils', the following entries are inserted:

'ex 2905 16 Octanol (octyl alcohol) and isomers thereof, that have been synthesized using oil palm

ex 2905 17 00 Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol), that have been synthesized using oil palm

ex 2905 19 00 Other saturated monohydric alcohols, not elsewhere specified or included, that have synthesized using oil palm

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ex 2915 39 Esters of acetic acid, other than ethyl acetate, vinyl acetate, n-butyl acetate and dinoseb (ISO) acetate, that have been synthesized using oil palm';

(j) the entry '2915 70 Palmitic acid, stearic acid, their salts and esters' is replaced by the following:

'ex 2915 70 Palmitic acid, stearic acid, their salts and esters that have been synthesized using oil palm';

(k) the entry '2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)' is replaced by the following:

'ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts; acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm';

(l) after the entry 'ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts; acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm' the following entries are inserted:

'ex 2916 19 10 Undecenoic acids, its salts and esters that have been synthesized using oil palm

ex 2921 19 Acyclic monoamines and their derivatives; salts thereof, other than methylamine, di- or trimethylamine and their salts, 2-(N,N-dimethylamino)ethylchloride hydrochloride, 2-(N,N-diethylamino)ethylchloride hydrochloride and 2-(N,N-diisopropylamino)ethylchloride hydrochloride, that have been synthesized using oil palm

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ex 2923 90 00 Quaternary ammonium salts and hydroxides, other than choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate, that have been synthesized using oil palm

ex 2924 19 00 Acyclic amides, carbamates and their salts, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO), that have been synthesized using oil palm

ex 3401 11 00 Soap in the form of bars, cakes, moulded pieces or shapes for toilet use (including medicated products), that contain or have been made using oil palm

ex 3401 20 Soap in forms other than bars, cakes, moulded pieces or shapes, that contain or have been made using oil palm';

(m) the entry '3823 11 Stearic acid, industrial' is replaced by the following:

'ex 3823 11 00 Stearic acid, industrial that has been synthesized using oil palm';

(n) the entry '3823 12 00 Oleic acid, industrial' is replaced by the following:

'ex 3823 12 Oleic acid, industrial that has been synthesized using oil palm';

(o) the entry '3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)' is replaced by the following:

'ex 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining other than stearic acid, oleic acid and tall oil fatty acids, that have been synthesized using oil palm';

(p) the entry '3823 70 Industrial fatty alcohols' is replaced by the following:

'ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm';

(q) after the entry 'ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm', the following entries are inserted:

'ex 3824 99 Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, that contain or have been made using oil palm

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ex 3907 29 Other polyethers in primary forms, other than bis(polyoxyethylene) methylphosphonate, that have been made using oil palm';

(r) the entry '4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip' is replaced by the following:

'ex 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip';

(s) after the entry 'ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber', the following text is added:

'(not including used products and second-hand products)';

(t) after the entry 'ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber', the following text is added:

'(not including used products and second-hand products)';

(u) the entry 'ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber' is replaced by the following:

'ex 4012 90 30 Tyre treads';

(v) after the entry 'ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber', the following text is added:

'(not including used products and second-hand products)';

(w) after the entry 'ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40', the following text is added:

'(not including used products and second-hand products)';

(x) after the entry 'ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber', the following text is added:

'(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including used products and second-hand products)';

(y) the entry '4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether

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or not agglomerated in logs, briquettes, pellets or similar forms' is replaced by the following:

'ex 4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)';

(z) the entry '4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated' is replaced by the following:

'ex 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated';

(aa) the entry '4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared' is replaced by the following:

'ex 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

(not including used products and second-hand products)';

(bb) the entry '4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like' is replaced by the following:

'ex 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like

(not including used products and second-hand products)';

(cc) the entry '4405 Wood wool; wood flour' is replaced by the following:

'ex 4405 Wood wool; wood flour

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)';

(dd) the entry '4406 Railway or tramway sleepers (cross-ties) of wood' is replaced by the following:

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'ex 4406 Railway or tramway sleepers (cross-ties) of wood

(not including used products and second-hand products)';

(ee) the entry '4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm' is replaced by the following:

'ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm

(not including used products and second-hand products)';

(ff) the entry '4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm' is replaced by the following:

'ex 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm';

(gg) the entry '4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed' is replaced by the following:

'ex 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed

(not including used products and second-hand products)';

(hh) the entry '4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances' is replaced by the following:

'ex 4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances

(not including used products and second-hand products)';

(ii) the entry '4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances' is replaced by the following:

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‘ex 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances

(not including used products and second-hand products)’;

(jj) the entry ‘4412 Plywood, veneered panels and similar laminated wood’ is replaced by the following:

‘ex 4412 Plywood, veneered panels and similar laminated wood

(not including used products and second-hand products)’;

(kk) the entry ‘4413 Densified wood, in blocks, plates, strips or profile shapes’ is replaced by the following:

‘ex 4413 Densified wood, in blocks, plates, strips or profile shapes

(not including used products and second-hand products)’;

(ll) the entry ‘4414 Wooden frames for paintings, photographs, mirrors or similar objects’ is replaced by the following:

‘ex 4414 Wooden frames for paintings, photographs, mirrors or similar objects

(not including used products and second-hand products)’;

(mm) the entry ‘4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

(not including packing material used exclusively as packing material to support, protect or carry another product placed on the market)’ is replaced by the following:

‘ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

(not including used products and second-hand products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)’;

(nn) the entry ‘4416 Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood, including staves’ is replaced by the following:

‘ex 4416 Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood, including staves

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(not including used products and second-hand products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)';

(oo) the entry '4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood' is replaced by the following:

'ex 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

(not including used products and second-hand products)'

(pp) the entry '4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes' is replaced by the following:

'ex 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes

(not including used products and second-hand products)';

(qq) the entry '4419 Tableware and kitchenware, of wood' is replaced by the following:

'ex 4419 Tableware and kitchenware, of wood

(not including used products and second-hand products)';

(rr) the entry '4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94' is replaced by the following:

'ex 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94

(not including used products and second-hand products)';

(ss) the entry '4421 Other articles of wood' is replaced by the following:

'ex 4421 Other articles of wood

(not including used products and second-hand products)';

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(tt) the entry ‘Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products’ is replaced by the following:

‘ex 47 Pulp of wood

(not including used products and second-hand products)

(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)

ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including used products and second-hand products)

(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)

(not including items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge)’;

(uu) after the entry ‘ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood’, the following text is added:

‘(not including used products and second-hand products)’;

(vv) the entry ‘9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof’ is replaced by the following:

‘9403 30, 9403 40, 9403 50, 9403 60 and ex 9403 91 Wooden furniture, and parts thereof

(not including used products and second-hand products)’;

(ww) the entry ‘9406 10 Prefabricated buildings of wood’ is replaced by the following:

‘ex 9406 10 00 Prefabricated buildings of wood

(not including used products and second-hand products)’;

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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

Simplification review on the Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation (EUDR)

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Executive Summary

In December 2025, the European Parliament and the Council adopted an amendment to Regulation (EU) 2023/1115 (hereafter the Regulation or the EUDR). In the revised legal framework, the co-legislators mandated the Commission to carry out a simplification review of the Regulation and to present a report to the European Parliament and to the Council, accompanied, where appropriate, by a legislative proposal, by 30 April 2026.

With this Report, the Commission fulfils its mandate under Article 34(1a) of the Regulation. The Report provides an overview of the simplification measures introduced since the entry into force of the EUDR in June 2023 and assesses their impact on administrative burden and on the overall functioning of the Regulation, with particular attention to micro and small operators, such as farmers and foresters. It also presents additional facilitation measures accompanying this Report, as well as progress in key implementation workstreams, notably the Information System, with a view to ensuring the effective application of the Regulation as of the end of 2026.

As a pioneering instrument to reduce the Union's contribution to global deforestation and forest degradation, the EUDR has already been subject to two targeted legislative revisions, in 2024 and 2025 and in those years, there have been as well two comprehensive sets of measures ([1]) with the aim of facilitating the implementation.

The review concludes that the measures introduced in 2024 and 2025, together with the December 2025 amendments and new simplification measures accompanying this Report, lead to a substantial reduction in administrative burden and a considerable simplification for companies which fall under the scope of the Regulation. This reduction is particularly relevant for operators sourcing from low-risk countries, for micro and small primary operators, and for downstream actors, notably through the introduction of simplified procedures. The new measures presented below include proposed changes to the product scope of the Regulation, clarifications and simplifications of certain provisions, as well as updates to the information system, implementing the recent legislative changes and making sure that it is as user friendly as possible. In order to preserve legal certainty and ensure a stable and predictable regulatory framework for economic operators, and taking into account the progress made in reducing compliance costs, the Commission does not consider it appropriate to propose further amendments to the basic legal text.

The Report includes a number of new simplification measures:

First, the Commission has **updated the Guidance and Frequently Asked Questions to address key stakeholder concerns**. In particular, these documents clarify the possibility to cover multiple shipments under a single due diligence statement and explain, for instance, how forest associations can submit information on behalf of individual forest owners. The Commission also provides further practical guidance on the obligations of downstream operators, including the identification of their position in supply chains and the possibility of a company to be both importer and producer. It also confirms that their role is limited to passive collection and retention of relevant information. Explanations are provided on issues such as e-commerce, geolocation alternatives and on the determination of size thresholds for micro and small primary operators. In addition, the Guidance and

([1]) Sets of documents consisting of Guidance, FAQs and implementing and delegated acts with simplifying effects were published in autumn 2024 and April 2025.

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Frequently Asked Questions documents clarify that information collection related to legality should be proportionate to the level of risk, with more detailed evidence required only in higher-risk supply chains. Moreover, user-friendly practical examples illustrating the various supply chain scenarios are provided in the updated EUDR Supply Chain Infographics. The Commission will continue to update the Guidance and the Frequently Asked Questions as necessary, considering stakeholder feedback.

Second, the **product scope has been refined** in the draft Delegated Act ([2]) published for public feedback to ensure a more coherent application of the Regulation, including proposed additions of selected downstream products, such as soluble coffee and certain palm oil derivatives (including soap made with palm oil) as well as some proposed exclusions of the scope, such as leather, samples and retreaded tyres.

Third, the Report also outlines **further developments of the Information System**. These include the updates required by the revised EUDR text, such as the inclusion of simplified declarations, as well as additional functionalities requested by stakeholders, including the voluntary grouping of Due Diligence Statements reference numbers. Overall, these improvements will ensure that the system is robust and ready to support the smooth application of the Regulation from the date it enters into application.

Fourth, the Report presents the **planned establishment of new trade facilitation tools,** such as repositories of legislation of countries producing relevant EUDR products and certification or other third-party verified schemes applicable to commodities covered by the EUDR, with a view to facilitating compliance and legality assessments.

The quantitative assessment indicates that, taken together, the outlined simplification measures are expected to reduce annual compliance costs for companies subject to EUDR obligations by about 75% compared to the initial compliance costs.

At the same time, the Regulation is expected to generate significant environmental and economic benefits ([3]). Early evidence suggests that the EUDR is contributing to structural changes in global supply chains driven by public and private sector synergies, including increased investment in traceability, enhanced transparency and wider uptake of digital solutions, thereby supporting more sustainable and competitive production practices.

([2]) Published for public feedback on Published initiatives.
([3]) Estimated at around EUR 7 billion per year by monetizing 208 thousand hectares of avoided deforestation and 49 million tons of avoided greenhouse gas emissions per year.

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1. Introduction

1.1 Policy rationale

The European Union (EU) plays a leading role in global efforts to protect critical ecosystems and combat climate change, in line with the Paris Agreement ([4]), the Convention on Biological Diversity ([5]), the Glasgow Leaders' Declaration on Forests and Land Use ([6]) and the UN Sustainable Development Goals ([7]). This includes tackling deforestation and forest degradation, a priority recently reaffirmed at 30th Conference of Parties of the UN Framework Convention on Climate Change (COP30) in Belém, where the COP30 Presidency proposed a Roadmap to Halting and Reversing Deforestation and Forest Degradation by 2030 ([8]).

The latest 2025 figures from the Food and Agriculture Organization (FAO) Global Forest Resources Assessment ([9]) indicate that, after slowing during the period 2010-2020, the worldwide annual net forest loss rate has increased again and now exceeds 5 million hectares per year, compared to 3.6 million per year in the period from 2010 to 2020 ([10]).

The main driver of deforestation remains the expansion of agricultural land ([11]). As a major global economy, the EU is a producer and a significant consumer of commodities linked to forest loss and hence contributing to the challenge ([12]). This is why, the EU adopted in May 2023 the EUDR ([13]), with the aim of reducing the EU's contribution to global deforestation and forest degradation. By addressing agricultural expansion into forest areas, the Regulation seeks to preserve forests, thereby reducing associated greenhouse gas emissions and protecting ecosystems and the species that depend on them. The Regulation entered into force in June 2023 and has been revised twice, at the end of 2024 and again at the end of 2025, introducing targeted simplifications and an extended period for its application.

The scope of the EUDR covers seven commodities - cattle, cocoa, coffee, palm oil, soy, wood and rubber. Research ([14]) indicates that these seven commodities accounted for more

([4]) United Nations Framework Convention on Climate Change, *Paris Agreement*, FCCC/CP/2015/L.9/Rev/1 (12 December 2015), https://unfccc.int/sites/default/files/english_paris_agreement.pdf.

([5]) United Nations, *Convention on Biological Diversity* (opened for signature 5 June 1992, entered into force 29 December 1993), 1760 UNTS 79, https://www.cbd.int/convention/text/.

([6]) UK Government (COP26 Presidency), *Glasgow Leaders' Declaration on Forests and Land Use* (2 November 2021), https://ukcop26.org/glasgow-leaders-declaration-on-forests-and-land-use/.

([7]) United Nations, *Transforming Our World: The 2030 Agenda for Sustainable Development*, UN Doc. A/RES/70/1 (25 September 2015), https://sdgs.un.org/2030agenda.

([8]) Government of Brazil (COP30 Presidency), *Roadmap to Halting and Reversing Deforestation and Forest Degradation by 2030* (May 2024), https://www.cop30.br/en/forests-roadmap.

([9]) Global Forest Resources Assessment 2025.

([10]) Nevertheless, there are regional differences where some geographical areas experience net forest area increase.

([11]) FAO. 2022. The State of the World's Forests 2022. Forest pathways for green recovery and building inclusive, resilient and sustainable economies, available at https://doi.org/10.4060/cb9360en.

([12]) Kastner, T. et al. (2013) *Analysis of the Impacts of EU Consumption on Deforestation: Comprehensive Analysis of the Impact of EU Consumption on Deforestation*. International Institute for Applied Systems Analysis (IIASA), Laxenburg, Austria, https://pure.iiasa.ac.at/id/eprint/14868/1/1.%20Report%20analysis%20of%20impact.pdf.

([13]) European Union, *Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation*, OJ L 150, 9.6.2023, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115.

([14]) Singh, C., Persson, U.M. Global patterns of commodity-driven deforestation and associated carbon emissions. *Nat Food* **7**, 138–151 (2026), https://doi.org/10.1038/s43016-026-01305-4.

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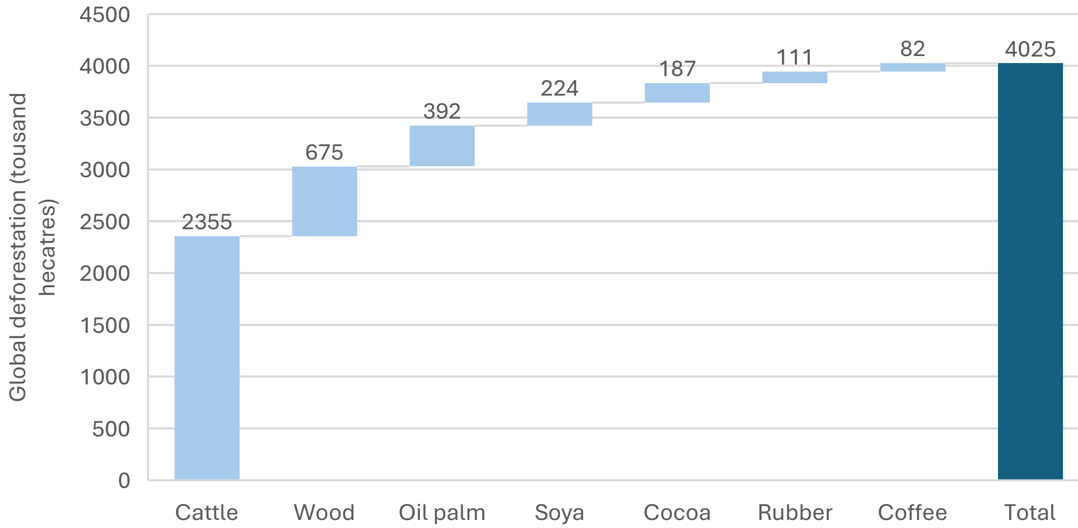
than 4 million hectares of deforestation globally each year between 2015 and 2020, thereby representing approximately 70% of the agricultural driven deforestation (Figure 1).

Figure 1: Global deforestation, in thousand hectares per year, driven by the seven commodities in scope of the EUDR between 2015 and 2020 (Singh & Persson, 2026).



1.2 Recent trends and developments

Countries across the globe are already preparing for the implementation of the EU Deforestation Regulation, often using it as a catalyst to strengthen traceability systems and sustainability initiatives across commodity supply chains and to improve forest and agricultural monitoring and governance. These positive effects have been documented in recent research ([15]), demonstrating growing synergies between government and private sector initiatives worldwide. For instance, a report by Forest Trends indicates that, as of February 2026, at least 25 producer countries are implementing over 60 government-led initiatives linked to EUDR compliance, many of which address broader governance issues such as land tenure, traceability, and legal clarity beyond individual supply chains ([16]).

A substantial part of these efforts has been facilitated by EU and Member States funding via technical support and programmes ([17]) empowering smallholders, incentivising forest

([15]) Brack. D, How the EUDR Is Already Driving Forest Governance Reform: From Market Signal to Systemic Impact, Forest Policy, Trade and Finance Initiative, April 2026, at How the EUDR Is Already Driving Forest Governance Reform - Forest Trends, April 2026.

([16]) For example, recent studies include Brack. D, How the EUDR Is Already Driving Forest Governance Reform: From Market Signal to Systemic Impact, Forest Policy, Trade and Finance Initiative, April 2026, at How the EUDR Is Already Driving Forest Governance Reform - Forest Trends, April 2026; Sotirov, M., Policy Brief - The EU Deforestation Regulation Is Already Delivering Results, Deutsche Umwelthilfe, April 2026, available at Policy_Brief__Dr._Metodi_Sotirov__-_The_EU_Deforestation_Regulation_Is_Already_Delivering_Results_-_Why_further_weakening_during_the_Simplification_Review_risks_undermining_progress_in_global_forest_governance.pdf.

([17]) Such as a dedicated Technical Facility on deforestation-free value chains, financed by the EU and Member States under the Team Europe Initiative (TEI) on Deforestation-free Value Chains. Further TEI flagships projects include the Sustainable Agriculture for Forest Ecosystems programme (SAFE) which supports smallholders' EUDR preparedness in ten priority countries, AL INVEST Verde which supports traceability efforts in Latin America and the Market Access Upgrade Programme (MARKUP II) aimed at fostering EUDR related capacity building in Africa.

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preservation, and strengthening local capabilities for sustainable land use and agriculture as well as job creation.

Experience from ongoing programs and initiatives showcase three major trends across case studies in Africa, Asia and Latin America:

- the rapid development and continuous improvement of traceability of supply chains and geolocation systems;
- the strengthening of national data and certification frameworks; and
- the emergence of innovative digital systems.

For example, a digital coffee traceability system introduced in Ethiopia records the supply chain from farm to export and captures geospatial data via mobile applications to verify that coffee is deforestation-free. Similarly, Ghana has rolled out the *Ghana Cocoa Traceability System*, mapping thousands of farms and linking farmer registration to export data, enabling buyer-facing due-diligence reports. Kenya is also making use of remote sensing technologies in preparation for the EUDR implementation ([18]). Highly accurate national land-use maps have been developed in Côte d'Ivoire, in close coordination with the Commission's Joint Research Centre (JRC). Innovative digital platforms, such as Argentina's VISEC platform enable traceability of soy exports. Brazil's innovative "Selo Verde" governmental system integrates environmental data and farm registries to monitor compliance with forest legislation. Honduras has already shipped fully traceable coffee to the EU using an open digital infrastructure that includes smallholder farmers, demonstrating the potential of such systems to support deforestation-free supply chains. Thailand has built EUDR THAI Traceability platform - a traceability system that functions as a single central database for deforestation and legality inputs, across all seven commodities. In Malaysia, national sustainability standards for palm oil, rubber and timber have been upgraded and aligned with EUDR information requirements. Likewise, Indonesia and Malaysia are adapting their national sustainability standards and developing integrated traceability systems. ([19])

The EU remains committed to implementing the EUDR through collaboration, transparency, and open dialogue with its trading partners, including through trade agreements, related platforms and through the World Trade Organisation. The simplification measures outlined in this Report explain applicable rules and provide clarifications for third countries exporting to the EU. The Commission will continue its outreach and support third countries in addressing challenges related to ensuring deforestation-free supply chains.

EU Member States are also making steady progress in implementing the EUDR, including adoption of national laws implementing the EUDR. Member States' competent authorities are actively engaging with national stakeholders through dedicated seminars and information campaigns, as well as by adapting and expanding their IT infrastructure to support compliance. Member States, supported by the Commission, are also focusing on harmonised enforcement. For example, as part of the EU-funded EUDR Preparedness Exercise, Member States have conducted, in cooperation with selected companies across the EUDR-sectors, multi-month voluntary compliance inspections (commonly referred to as "dry runs"). ([20]) The Commission also organised end of November 2025, as part of its Technical Assistance and Information Exchange programme, the Flagship Multicountry

([18]) Sotirov, M., Policy Brief - The EU Deforestation Regulation Is Already Delivering Results, Deutsche Umwelthilfe, April 2026.
([19]) Sotirov, M., Policy Brief - The EU Deforestation Regulation Is Already Delivering Results, Deutsche Umwelthilfe, April 2026.
([20]) Report on dry runs for coffee sector is available here: Insights_EUDR-exercise_Coffee.pdf.

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Workshop on the implementation and enforcement of the EU Deforestation Regulation where Member States shared information, best practices and lessons learned.

Significant progress has also been made in mapping global forest cover and land cover using remote sensing tools. A new global forest layer has been developed by the JRC as part of Commission's work on the EU Observatory on Deforestation and Forest Degradation, to support risk assessments under the EUDR. The Global Forest Cover map for the year 2020 provides a harmonized, globally consistent representation of forests at 10m spatial resolution, meeting the forest definition as set out in the EUDR ([21]). It has been created by integrating multiple satellite-based datasets ([22]). The map is continuously updated as new data and user feedback become available, enhancing accuracy and representation of forests worldwide. There is also a notable boost in the development of new commercial geo-spatial information tools in the private sector. The Commission regularly showcases and facilitates the exchange of best practices among EU Member States, third countries and private stakeholders via the Expert Group Multi-Stakeholder Platform on Protecting and Restoring the World's Forests (see Chapter 2.1 for more information).

1.3 Background to the EUDR simplification measures

The two revisions of the EUDR legal text were initiated following comments from various stakeholders to provide more time for all countries and stakeholders for its implementation and to ensure meaningful simplifications.

In December 2024, based on a Commission proposal, the European Parliament and the Council added an extra year for the entry into application. In December 2025, they adopted an additional amendment of the EUDR ([23]), building on a second Commission proposal ([24]), adding another year before entry into application (December 2026) and introducing some changes on substance, in order to simplify the practical implementation and reduce the amount of data submissions required.

In Regulation (EU) 2025/2650, the Council and the European Parliament also included a clause (Article 34(1a)) requiring the Commission to carry out a "*simplification review of this Regulation and on this basis present a report to the European Parliament and to the Council accompanied, where appropriate, by a legislative proposal*" to be delivered by 30 April 2026.

Recital 14 of the amending Regulation further states that "*the report should evaluate the administrative burden and impact of that Regulation, in particular for micro or small operators. Furthermore, in the report, the Commission should indicate possible ways to address the identified issues, including through technical guidelines, improvements to the IT system, and delegated or implementing acts.*"

As mentioned above, the Report outlines the simplification measures introduced under the EUDR since its entry into force in June 2023 and provides an assessment of the resulting administrative burden and overall impact of the Regulation, in particular for micro or small

([21]) Bourgoin, C., Verhegghen, A., Carboni, S., Ameztoy, I., Degreve, L., Fritz, S., Herold, M., Tsendbazar, N., Lesiv, M., Achard, F., and Colditz, R.: GFC2020: a global map of forest land use for year 2020 to support the EU Deforestation Regulation, Earth Syst. Sci. Data, 18, 1331–1365, https://doi.org/10.5194/essd-18-1331-2026, 2026.

([22]) Such as Copernicus Global Land Cover and Tropical Forest Mapping and Monitoring Service, ESA World Cover, WRI Tropical Tree Cover, UMd Global Land Cover, Global Mangrove Watch, and JRC Tropical Moist Forests.

([23]) Regulation (EU) 2025/2650 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders, OJ L, 2025/2650, 23.12.2025, ELI: http://data.europa.eu/eli/reg/2025/2650/oj.

([24]) COM(2025) 652 final.

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operators. It also evaluates the extent to which these simplifications have contributed to reducing administrative burden on operators and traders. In addition, the Report presents further facilitation measures proposed by the Commission following the EUDR revision of December 2025, including update of the FAQs and Guidance documents, draft Delegated Act proposal on the product scope, as well as developments relating to the information system, aimed to ensure the effective application of the Regulation by the end of 2026.

The Report presents in Chapter 2 the simplification measures already implemented since the entry into force. Chapter 3 outlines the stakeholder feedback, inputs, and evidence base underpinning the new simplification measures introduced as part of the current simplification package. These measures are summarised in Chapter 4 while Chapter 5 presents the estimated quantitative impacts of both the previous and new simplification package.

2. Simplification measures implemented up to the end of 2025

2.1. Engagement with stakeholders

Since the entry into force of the EUDR in June 2023, the Commission has adopted a range of measures to support its implementation, based on input and evidence collected from stakeholders and Member States.

All along, the Commission has gathered stakeholder feedback through consultations, workshops, studies, bilateral meetings, and expert platform discussions.

In 2024 and 2025, the Directorate-General for Environment has organised around 700 bilateral meetings with stakeholders to gather input and address questions. Half of these meetings involved engagements with private sector actors, including business associations, companies, NGOs, as well as IT service providers and research institutions. Most of the other meetings were held with third countries representatives (government officials, businesses and business associations, civil society actors, etc) in Brussels, during meetings in partner countries, and online.

The dedicated Multi-Stakeholder Platform on Protecting and Restoring the World’s Forests (MSP), an expert group of the Commission, is also an important source of input and feedback. The Platform provides guidance and support to the Commission on the implementation of the EUDR, the preparation of delegated and implemented acts, and the enforcement of EU legislation, programmes, and policies related to the protection and restoration of global forests, including combating illegal logging. It also facilitates coordination with Member States and other stakeholders. The Platform currently has 89 members: 62 stakeholders, and 27 Member States. Third countries, international organisations and selected stakeholders participate as observers. The participating stakeholders include business associations, NGOs and other stakeholders, representing all seven commodities covered by the EUDR. Going forward, the Commission will launch a call to select new members of the Multi-Stakeholder Platform (MSP) in view of the revised EUDR and amended product scope.

Over the course of 2024 and 2025, fourteen such Platform meetings were held. Meetings typically included both a general assembly and a Member States only session, featuring Commission and stakeholders’ presentations, as well as dedicated time for stakeholders to ask questions and raise possible concerns. Typically, a general assembly is attended by approximately 150 participants. To enhance sectoral representation, 12 additional associations and NGOs were granted observer status in 2025.

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In addition to the Platform, the Commission is actively contributing to the Informal Enforcement Working Group on the EUDR, an informal expert group organised and chaired by Member States with a view to discuss policy issues and harmonise enforcement.

Feedback provided during all these exchanges have underpinned the Commission's work to facilitate implementation, harmonised application and enforcement of the Regulation as outlined below.

The Commission will continue to ensure structured, meaningful and inclusive engagement with all relevant stakeholders, with a view to supporting the effective, coherent and timely implementation of the Regulation.

2.2 Measures related to the Information System

The Regulation tasks the Commission with setting up and managing an Information System pursuant to Article 33 of the EUDR. The Information System is necessary for economic operators to comply with the EUDR and for competent authorities to enforce it. Ensuring the operability of the Information System is therefore critical, as it must handle all IT transactions initiated by economic operators in scope of the Regulation.

Following exchanges with stakeholders and Member States, in December 2024, the Commission adopted the implementing act on the Information System ([25]), which lays down the rules for its functioning. The information system opened for registration on 6 November 2024 and was launched on 4 December 2024, allowing operators and their authorised representatives to submit due diligence statements. A parallel training server was also launched on the same day, providing a possibility for stakeholders to familiarise themselves with the system features.

Since then, the Commission has supported stakeholders with relevant explanatory documentation about the use of the system, including User Guides and training videos available via the dedicated Europa website ([26]). Online trainings have since the launch in October 2024 reached over 33.000 stakeholders during 85 training sessions.

Upon request from industry and Member States, an Application Programming Interface (API) was developed and published in the second quarter of 2024. This interface was designed to allow companies to connect their internal systems directly to the EU platform through a machine-to-machine connection, enabling operators to submit and manage due diligence statements in bulk rather than entering information manually through the website (graphic user interface). Further functions introduced in the system simplify stakeholders' submissions, such as re-using existing data content, uploading geolocations as data files, providing a searchable map to identify and confirm proper geolocation input and possibilities for amending or withdrawing the incorrect submitted data to correct mistakes.

2.3 Guidance and Frequently Asked Questions documents

Clear and comprehensive guidance serves as a vital bridge between legislative intent and practical implementation, ensuring that businesses and public administrations understand their obligations.

To this end and as a result of close cooperation with stakeholders and Member States, the Commission published in the course of 2024 and 2025 two iterations of a Guidance

([25]) Commission Implementing Regulation (EU) 2024/3084 on the functioning of the information system pursuant to Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation OJ L, 2024/3084, 6.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3084/oj.

([26]) Accessible at Deforestation - Environment - European Commission.

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document ([27]) and four iterations of Frequently Asked Questions (FAQs) ([28]) relating to the implementation of the EUDR. Moreover, several infographics explaining in detail relevant supply chain scenarios were published ([29]). These materials provided further clarifications improving legal clarity, facilitating consistent interpretation and reducing administrative burden across Member States and supply chains while providing operational simplifications.

These existing Guidance and FAQs aimed to provide clarifications and promote a clear and harmonised approach to the implementation of the legislation. For example, the FAQs highlighted the possibility to cover multiple shipments/batches under a single due diligence statement, and the so-called declaration in excess which allows operators trading in bulk commodities to declare more plots than the specific plots actually used for the production of the relevant commodities. These clarifications significantly reduced logistical complexity and administrative effort. Moreover, in the case of composite products, it was clarified that the operator only needs to conduct due diligence on the main commodity deemed relevant under the EUDR.

Given the most recent changes to the EUDR, parts of the Guidance and the FAQs (such as interpretation of the 'ascertaining' obligations, simplified re-import procedures for SMEs or clarifications on double submissions of due diligence statements) are in the meantime rendered obsolete and have been removed.

2.4 Legislative amendments

End of 2024, a revised EUDR ([30]) text was adopted that gave an additional year to all economic actors and public authorities to prepare for the entry into application of the EUDR.

In May 2025, the implementing act establishing a list of countries classified according to their deforestation risk was adopted. Under this act, more countries are classified as "low risk" than anticipated in the initial impact assessment, hence enabling operators sourcing from low-risk countries to benefit from simplified due diligence while focusing enforcement efforts of competent authorities on higher risk areas, together accounting for 95% of global forest loss. ([31])

Throughout 2025, projections on the number of expected operations and interactions in the Information System led to a substantial reassessment of the load on the system, indicating much higher traffic on the Information System than anticipated. To address these risks and avoid a failure of the Information System, the Commission proposed targeted amendments in October 2025 to reduce the strain on the IT system and at the same time easing the administrative burden for economic operators.

([27]) Guidance Document for Regulation (EU) 2023/1115 on deforestation-free products, OJ C, C/2024/6789, 13.11.2024, ELI: http://data.europa.eu/eli/C/2024/6789/oj.

([28]) https://circabc.europa.eu/ui/group/34861680-e799-4d7c-bbad-da83c45da458/library/e126f816-844b-41a9-89ef-cb2a33b6aa56/details.

([29]) https://op.europa.eu/en/publication-detail/-/publication/693156f0-5d3b-11f0-a9d0-01aa75ed71a1/language-en.

([30]) Regulation (EU) 2024/3234 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application, OJ L, 2024/3234, 23.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3234/oj.

([31]) Commission Implementing Regulation (EU) 2025/1093 of 22 May 2025 laying down rules for the application of Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards a list of countries that present a low or high risk of producing relevant commodities for which the relevant products do not comply with Article 3, point (a), C/2025/3279, OJ L, 2025/1093, 23.5.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1093/oj

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On 19 December 2025, the European Parliament and the Council adopted a revised EUDR, adding an extra period before the entry into application and introducing some changes on substance. All companies, whether in the EU or elsewhere, received one more year to prepare for entry into application. More specifically, the EUDR will enter into application on 30 December 2026 with regard to all companies except for most micro- or small operators, for which the entry into application is 30 June 2027. For micro- or small operators already covered by the EU Timber Regulation ([32]), the entry into application will be 30 December 2026.

Under the revised legal text, the due diligence model shifted from a system in which every actor placing, transforming, or trading in relevant products (with the exception of SMEs) had to submit a due diligence statement, to a simpler system where this responsibility now lies with the first operator placing a relevant product on the EU market or exporting it. Downstream operators and traders are no longer required to submit their own due diligence statement in the Information System nor to ascertain that due diligence was exercised across supply chains. Instead, their obligations are mainly limited to registering in the EUDR Information System (for non-SMEs), and, only in the cases where they are placed just after the operator in supply chains, collecting the due diligence statement reference numbers received.

In order to reduce administrative burdens as much as possible, a new category of micro or small primary operators was also introduced. This category applies to micro and small primary operators established in countries classified as low-risk that, in the course of a commercial activity, place on the market or export relevant products that they themselves have grown, harvested, obtained, or raised on specific plots of land. These operators, essentially farmers and foresters, are no longer required to submit due diligence statements every time they place a product on the market or export it. Instead, they only need to submit a one-off simplified declaration and pass the corresponding declaration identifier to downstream operators or traders.

Key points – chapter summary:

In 2024 and 2025, the EU implemented key simplification measures for the EUDR, guided by extensive stakeholder engagement. Guidance and FAQs documents were published to clarify obligations, introducing flexibilities such as single due diligence statements for multiple shipments, simplified re-imports for SMEs, and streamlined rules for composite product.

Legislative amendments in December 2024 and 2025 added each an extra year to prepare better for entry into application and shifted due diligence responsibilities to first placers on the EU market, exempting downstream traders from submitting due diligence statements while introducing a one-off simplified declaration for micro or small primary operators.

3. Stakeholder feedback informing the new simplification measures

This chapter presents the evidence collected from stakeholders after the revised 2025 EUDR text. The insights form an essential part of the evidence base supporting the new package of measures.

([32]) Regulation (EU) No 995/2010 laying down the obligations of operators who place timber and timber products on the market Text with EEA relevance, OJ L 295, 12.11.2010, pp. 23–34.

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3.1 Stakeholder engagement activities

3.1.1 Consultations with stakeholders

To identify the most relevant topics for new FAQs and Guidance documents and to be able to analyse them, the Commission invited stakeholders at the 38th MSP ([33]) in December 2025 to submit questions and feedback following the new legal text. By the end of February 2026, over 110 submissions had been received. From these, more than 750 questions and comments were extracted and analysed. Contributors included trade and business associations (35%), individual companies (20%), EU Member State authorities (12%), third-country authorities (12%), third-country trade and industry associations (5%), and NGOs and other organisations such as service providers and certification bodies (16%). Additionally, 48 meetings took place with representatives from the private sector, Member States, and third countries. Furthermore, the MSP met already twice in 2026 (February and March).

3.1.2 Public consultation in 2025 on the draft Delegated Act on the EUDR scope

A draft Delegated Act to amend the EUDR with regard to the list of relevant commodities and products was published for public consultation in April–May 2025 ([34]). 291 responses were received from citizens, business associations, NGOs, research institutions, law firms, companies, and public authorities, both within and outside the EU. The draft text gained broad consensus from stakeholders. The feedback period was also used by 40% of respondents to give input on recommended additions or removals of certain products.

3.1.3 Public consultation on the Environmental Omnibus

During the public consultation on the environmental omnibus in 2025 ([35]), a large number of respondents provided input on the EUDR despite it not being included in the scope of the omnibus. Inputs were received from more than 550 stakeholders, covering both high-level comments and detailed position papers, as well as from approximately 1,800 citizens. The substantial feedback offers valuable insights into stakeholder expectations, support, and implementation concerns.

3.1.4 Consultations regarding the Information System

To better evaluate the volume of data to be handled by the Information System, understand user interactions, and collect feedback on user experiences, a targeted survey was launched in January 2026, followed by a limited number of follow-up interviews. Through trade associations, 155 companies across all EUDR commodities, ranging from small domestic producers to multi-commodity multinational operators, were invited to participate. 140 companies took part in the survey. The Commission has also organised two workshops to better understand challenges operators encounter when using the Information System's graphical user interface. The first workshop focused on micro or small primary operators and the second on importing operators.

3.2 Key stakeholder perspectives and feedback: five areas for further clarification and simplification

Stakeholder feedback received from the activities outlined above has been carefully analysed. Five focus areas were identified where stakeholders ask for further clarification

([33]) Summary Record of the 38th Meeting of the "Multi-Stakeholder Platform on Protecting and Restoring the World's Forests" with a focus on Deforestation and Forest Degradation, 11.12.25.

([34]) EU rules to minimise deforestation & forest degradation – amendment of Annex I to the Deforestation Regulation

([35]) Simplification of administrative burden in environmental legislation

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or simplification: micro or small primary operators, downstream supply chain obligations, due diligence obligations (legality and zero-risk category), product scope and the Information System.

3.2.1 Micro or Small Primary Operators

A significant portion of the feedback centred on the methodology for calculating the estimated annual quantity of relevant products, while others questioned the circumstances under which a postal address could replace geolocation data. Stakeholders also sought clarification on how to determine the company size, also in light of year-to-year fluctuations. Larger companies with only partial involvement in relevant commodity production asked for clarity on the criteria relating on how to qualify as micro or small primary operators, as well as how to identify and assess the relevant business segments for qualification. Additionally, there were requests for guidance on whether micro or small primary operators must update one-time simplified declarations and what constitutes a "major change" triggering such updates. Some forestry cooperatives requested the ability to submit simplified declarations on behalf of their members. Finally, cattle farmers highlighted the need to clarify roles within the supply chain, specifically who should be considered an operator, downstream operator, or trader - particularly in cases involving live animals.

3.2.2 Downstream supply chain obligations

Stakeholders provided detailed feedback on supply chain obligations, with emphasis on clarifying roles and procedural requirements. They argued that first downstream actors should have a passive rather than proactive obligation to collect reference numbers or declaration identifiers, stressing that only the first operator being the sole party capable of self-identification should bear responsibility for passing these details downstream. Clarification was widely sought on the practical meaning of the "collect and keep" obligation for first downstream actors, including acceptable transmission and storage formats, whether these must align with individual shipments or products, and whether downstream actors are expected to routinely verify their validity. Stakeholders also highlighted the need for flexibility, requesting that a single entity could assume multiple roles. Questions arose around customs declaration requirements for exports by downstream operators, particularly whether a generic code would suffice or if original reference numbers must be used. Further uncertainties centred on treatment of re-imports. Finally, stakeholders called for practical guidance on verification obligations for non-SME downstream actors.

3.2.3 Due diligence obligations

Stakeholders highlighted gaps in the current guidance with regard to assessing and demonstrating compliance with legality requirements, urging further clarification on how to evaluate adherence to trade laws, labour standards, human rights protections, and prohibitions on child labour. To streamline compliance efforts, they called for greater accessibility to a centralised repository of relevant national legislation in producer countries, emphasising the need for the Commission to facilitate transparent access to these legal frameworks. Additionally, it was suggested to introduce "green lanes" for certified products and to better link existing certification schemes to due diligence obligations.

Some stakeholders have also proposed introducing a "zero-risk" classification for countries with negligible deforestation risk to reduce or eliminate due diligence obligations for operators sourcing from those countries.

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3.2.4 Product scope

Stakeholders have raised questions regarding the scope and categorisation of products, particularly following the removal of HS 49 (books and printed material) from Annex I by co-legislators at the end of 2025, which has created ambiguities around which printed products remain in scope. Clarification was widely sought on exemptions for used, second-hand, waste, and by-products, as well as samples, where definitions were considered unclear. Further uncertainties were noted concerning obligations tied to packaging materials, pallets, and product displays, with stakeholders questioning their inclusion. To ensure a coherent approach across the supply chain, there were opposing requests in terms of expanding the scope to include additional derived products—such as soap, soap noodles, balloons and other finished products made of rubber latex, soluble coffee, and several palm oil derivatives (including biofuels and animal feed). Conversely, some products, including cattle skins, retreaded tyres and selected palm oil derivatives, were proposed for exclusion due to operational or technical justifications, while some stakeholders were against such exclusion. Finally, small operators advocated for the introduction of a *de minimis* rule to exempt small quantities from EUDR obligations.

3.2.5 Information System

Stakeholders highlighted critical technical and operational priorities for the EUDR Information System, calling for API timelines to be accelerated to enable timely IT developments. They supported grouping reference numbers and identifiers for downstream actors, while also requesting registration and voluntary due diligence statement submission by downstream actors to enhance flexibility. Another key demand was implementation of contingency planning, such as issuing conventional due diligence statement numbers in case of system outage. Operational efficiency was emphasised through requests to increase file size limits (currently 25MB). Stakeholders urged enhanced error reporting with detailed documentation, as well as transparent geolocation data processing, including aligning checks between the user interface and API submissions. To reduce system strain, stakeholders proposed implementation of webhooks to notify operators of status changes in their submissions. Operators also requested introduction of service accounts to allow multiple authorised persons to access the system. Access for non-EU operators to the IT system was a concern of stakeholders from third countries. Competent authorities requested adequate technical support and implementation time for system integration.

Key points – chapter summary:

Stakeholder feedback informing the simplification review highlighted five critical areas needing clarification:

- micro or small primary operator qualification;
- downstream supply chain obligations;
- due diligence obligations (legality and zero risk);
- product scope ambiguities; and
- Information System improvements.

4. Identified measures

Taking into consideration the feedback described in Chapter 2 and 3, the Commission has identified a set of measures that addresses the raised concerns to a large degree and facilitates and streamlines implementation.

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Below, the key updates across the Guidance and FAQs documents (Section 4.1), Information System (Section 4.2), and product scope (Section 4.3) are presented. Moreover, the chapter introduces a new initiative focused on the establishment of legal and certification repositories (Section 4.4).

4.1 Guidance and FAQs documents to ensure harmonised implementation and enforcement

The Commission Guidance and FAQs documents aim to support consistent and proportionate implementation of the Regulation across Member States, ensuring clarity for economic actors and competent authorities. Member States are encouraged to take them into consideration for their enforcement and penalty policies to avoid disproportionate burdens, particularly as regards micro or small primary operators. In particular, in line with the risk-based approach set by the EUDR, Member States are encouraged to focus inspections and enforcement actions on actors with most obligations in terms of due diligence under the EUDR such as those first placing products on the market. For downstream operators and traders, these actions should be proportionate to their obligations, which have been amended in the revised EUDR. The Commission will continue to work with Member States to ensure convergence of enforcement practices, including where necessary by way of templates and tools.

Following the amendment of the EUDR in 2025, **the FAQs and Guidance document have now been updated**. Alongside the necessary adjustments, the Commission took the opportunity to analyse stakeholder input on the basis of which several additional operational clarifications were introduced. These are grouped into three categories: simplifying clarifications for the downstream supply chain, micro or small primary operators, and for all operators regarding legality. Detailed explanations are provided in the updated documents; examples of scenarios are provided in the EUDR Supply Chain Infographics ([36]).

4.1.1 Further relief for the downstream supply chain

The first set of operational clarifications concerns the clearer determination of roles in the downstream supply chain and clarifications regarding imports and exports.

Under the revised EUDR, **downstream actor** must collect and keep information (mainly name, the postal address, and email address) about their direct business partners. This information is typically included in standard commercial data such as invoices, that most downstream operators and traders already possess as part of routine transactions. The information is to be exchanged outside of the EUDR system.

Only when the direct supplier of the downstream actor is an (upstream) operator, making the downstream operator or trader a so-called **first downstream operator or trader**, must the required information also include the due diligence statement reference numbers or declaration identifiers of the relevant products.

In detail, in order to ensure practical simplification for downstream actors, the new Guidance and FAQs documents present a pragmatic approach for such actors to determine whether they are the first downstream operator or not. It is clarified that the obligation of the first downstream supply chain actor to collect and keep the reference numbers or declaration identifiers is a passive one - the downstream actor does not need to investigate or proactively ask their supplier for the reference number or declaration identifier. The downstream operator or trader, acting in good faith, can presume that their suppliers are

([36]) EUDR supply chain infographics (3rd edition) - Environment

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not upstream operators if they do not receive reference numbers or declaration identifiers from them. In a typical retail situation, i.e. where the downstream actor sells their product to an end user, the downstream actor has no obligation to collect or keep the information mentioned above from this end-user. Lastly, while downstream actors have an obligation to inform the authorities in case of information pointing to non-compliance, including substantiated concerns, this is a purely reactive obligation and does not entail active obligations to inquire for such information along the supply chain. Moreover, the situation of downstream actors is also to be taken into account in Member States' enforcement policy (see introduction to section 4.1 above).

In terms of re-imports, the FAQs clarify that re-importing products is a downstream activity. If the importer can provide evidence that the products being placed on the EU market have already been placed on the EU market previously or are derived from products previously placed on the EU market, the importer is considered a downstream operator. At customs, the "re-importer" can make use of a conventional reference number.

Non-SME downstream actors have the obligation to act upon information indicating possible non-compliance, including substantiated concern. The FAQs and Guidance documents contain clarifications on how these actors can verify that due diligence was exercised in case of substantiated concerns, offering different possibilities depending on the information obtained.

The FAQs further clarify cases in which one and the same company has a "dual role", for example when the company imports a relevant product and then transforms it before selling it in the EU market. Such company would be both an operator and a (first) downstream operator.

Additionally, the FAQs explain that downstream operators exporting products that are covered by an existing due diligence or simplified declaration are exempted from the obligation to submit a reference number or declaration identifier to customs authorities at export. Instead, a dedicated TARIC certificate code can be used.

Finally, it is clarified that in the cattle supply chain, the first natural or legal person placing live cattle on the EU market is the (upstream) operator. All subsequent sellers of live cattle are traders and do not have to carry out due diligence or submit a due diligence statement or simplified declaration.

4.1.2 Further relief for Micro or Small Primary Operators and declarations by authorised representatives

Micro or small primary operators are subject to a very simplified regime. Specifically, instead of the obligation to submit a due diligence statement to the information system, they are only required to submit a one-time simplified declaration to the EUDR information system. They also may use postal address instead of geolocation provided that it clearly corresponds to the geographic location of the plots of land or, in the case of cattle, of the establishment concerned.

A set of operational clarifications for micro or small primary operators clarifies which companies qualify and benefit from a simplified declaration. In detail, the FAQs clarify that even a larger company may qualify as a micro or small primary operator if it can demonstrate that the business segment engaged in activities related to relevant commodities and products meets the micro or small primary operator criteria. The clarifications also include explanations on the use of postal address as an alternative to geolocation. Notably, it is explained that beyond the direct postal address, as an additional simple option, cadastral information or an equivalent allowing the identification of the plot of land or establishment can be used instead of geolocation.

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Additionally, the FAQs specify that it is not needed to update the simplified declaration if the annual production quantity of the relevant product changes. If harvesting and placing on the market happen irregularly (for example, only once every ten years), the micro or small primary operators can, in their simplified declarations, count only the years in which products are actually placed on the market into the estimate. In case of a multi-year harvest plan, the annual estimate can alternatively be the highest annual estimate to be harvested under the plan.

Micro or small primary operators have the possibility to use authorised representatives (such as national or regional government bodies, associations or cooperatives/product groups) to submit data on their behalf. When the cooperative itself produces relevant products which it places on the EU market (for example in the case of sales of standing timber), it may qualify as an operator under the EUDR. In such cases, the cooperative, rather than its members, can submit a single due diligence statement, or, in case the cooperative meets the definition of micro or small primary declaration, a single simplified declaration.

In addition, the Commission is promoting the submission of data available in national databases on behalf of the micro or small primary operators and is assisting Member States in fully utilising the simplifications introduced under Article 4a(4). Farmer and forest cooperatives and other associations can be considered operators or micro or small primary operators, depending on the actual role they play in supply chains, specifically when they place the relevant products on the market themselves. This depends on the arrangements between farmers, foresters and associations, and on the national laws regulating those arrangements.

4.1.3 Simplifications of due diligence obligations, in particular for trade with low-risk countries

In response to calls for clarifications on due diligence obligations, the revised Guidance document provides a clearer explanation on due diligence obligations of operators regarding simplified due diligence and information collection on relevant legislation according to Article 2(40) and Article 9(1)(h). In particular, it is explained that operators sourcing from low-risk countries benefitting from simplified due diligence are not obliged to carry out risk assessment and adopt risk mitigation measures, unless they obtain or are made aware of information that would point to a risk that the relevant products do not comply with the EUDR. It also emphasises that micro or small primary operators source, by definition, from low-risk countries and are, therefore, never required to carry out risk assessment or risk mitigation unless a risk of non-compliance is identified.

Furthermore, the Guidance introduces clarifications as to how to prove compliance with the relevant laws of country of production (the so-called legality criterion). To support operators in proving compliance with the legality criterion, the Commission will set up repositories of relevant legislation of the country of production and of certifications schemes (see section 4.4 below). The Guidance underlines that operators can decide, based on a first examination of available information, such as publicly available reports, indicators and classifications of countries and regions of production, whether an in-depth information collection is needed. They can base themselves on the Commission repository for these purposes. If this initial examination indicates a negligible risk of non-compliance, operators should not be required to carry out an in-depth data collection. Only for supply chains, production areas and countries of production where the initial information available to the operator indicates a higher risk of non-compliance, an in-depth evidence collection on compliance with relevant legislation of the country of production should be prioritised.

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4.2 Information System

To ensure the Information System can accommodate the increased volume and variety of transactions arising from the revised Regulation, the Commission has carried out a comprehensive technical review of the system architecture. As a result, targeted improvements have been made to enhance its processing capacity, data handling, and operational resilience. These improvements incorporate feedback from stakeholders and competent authorities on the system performance and availability, as well as internal projections of transaction volumes. A dedicated testing programme will validate the system's readiness prior to its reopening.

Following a temporary closure of the information system to integrate the necessary adjustments triggered by the revision of the Regulation, the Commission will relaunch the Information System in stages. The reopening is planned for June 2026 (for both training and production environments). Subsequent updates will include additional functionalities and enhancements to be rolled out later in summer and ahead of the date of application of the Regulation.

The information system will include features to facilitate implementation, for example mechanisms to support Member States' authorities in analysing geolocation data. Following the amendment of the EUDR in December 2025, the Information System will also include new features. The Commission Implementing Regulation (EU) 2024/3084 of 4 December 2024 is also being amended accordingly. The main functionalities and changes being introduced in the Information System and Implementing act, bringing operational simplifications, will be:

- Enabling the submission of simplified declarations, following existing Due Diligence Statement format and in line with the revised EUDR text, also to be supported by Application Programming Interface (API);
- Registration of new roles (micro or small primary operators, non-SMEs downstream operators or traders);
- Updating the webservice specifications to mirror the existing system functionalities and contingency arrangements;
- Voluntary grouping features to be also added following requests from the business sector.

In parallel, the Commission encourages submission of information held in national databases and will support Member States in using the simplification introduced by Article 4a(4), with a view to ensure that the administrative burden for micro and small primary operators is negligible. The Commission will establish the necessary technical infrastructure (notably through API) to facilitate this process.

To further support operators in the use of the system, the Commission will continue to refine the system and its documentation on an ongoing basis. This includes planned updates of user instructions, guidance on geolocation data handling, and the description of error codes. Specific attention will be given to facilitating data submissions for micro or small primary operators, including via their producer organisations or associations acting as authorised representatives on their behalf.

4.3 Product scope

Together with this Report, the **Commission also published for public feedback a draft Delegated Act** ([37]) **with adjustments to the product scope of the EUDR** defined in

([37]) Published initiatives

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Annex I. This annex lists the relevant products subject to EUDR obligations when they are placed on, made available on, or exported from the market. The Commission is empowered to amend the Annex a delegated act.

The Commission seeks stakeholder views on the introduction of horizontal exemptions and clarifications, on the streamlining of how EUDR provisions apply to specific categories of products and use cases, as well as on targeted changes to specific CN codes in order to ensure a coherent approach and effective implementation of the EUDR.

Specifically, horizontal exemptions are proposed to ensure that the EUDR focuses on products that are associated with deforestation risks, while avoiding unnecessary administrative burden. In particular, the draft text proposes to exempt samples and products used for examination, analysis, and testing; single-use packing materials and packing containers; reusable packing materials and containers; marketing and information materials; waste, used, and second-hand products; as well as items of correspondence. Most of these clarifications were already part of the draft Delegated Act published for public feedback by the Commission in 2025.

Additional horizontal clarifications are introduced by clarifying that products listed in Annex I of the EUDR are covered by its obligations only insofar as they are produced from a relevant commodity. To this end, the draft Delegated Act introduces prefix *'ex'* to several entries in Annex I to ensures that products made with non-relevant commodities, such as coconut oil or bamboo, are not captured within the scope of the Regulation. Clarification of relevant species are also provided to ensure a clear and consistent interpretation of the product scope.

In addition, the draft Delegated Act introduces changes to the EUDR product scope to ensure a smooth and effective entry into application, building on a uniform and coherent approach across commodities, and preventing the relocation of deforestation risk. The draft Act proposes to remove from the EUDR scope retreaded tyres [(38)] as well as cattle skins and hides [(39)].

At the same time, based on stakeholder feedback, some downstream products are proposed for inclusion in the EUDR scope to prevent gaps in obligations applicable in the supply chain and prevent the relocation rather than the elimination of deforestation risk - soluble coffee, certain palm oil derivatives including soap made with palm oil, and frozen cattle tongues.

The draft Delegated Act is published for a 4-week public feedback period accompanied by a Staff Working Document presenting the methodology used to assess products for potential inclusion in or exclusion from the scope of the EUDR.

4.4 New trade facilitation tools: Repositories of legislation and certification schemes

EUDR implementation requires in some cases that economic operators and competent authorities navigate a different landscape of national laws in the due diligence process. Operators may make use of certification schemes as part of their risk assessment pursuant Article 10(2).

([38]) The products proposed to be removed from the EUDR scope are retreaded rubber tyres for motor cars (HS 40121100), retreaded rubber tyres for buses (HS 40121200), retreaded rubber tyres for aircrafts (HS 40121300), other retreaded rubber tyres (HS 40121900), solid or cushion rubber tyres (40129020) and rubber tyre flaps (HS 40129090).

([39]) The cattle and skins product codes proposed to be removed from the EUDR scope are raw hides and skins of cattle (HS 4101), tanned or curst hides and skins of cattle (HS 4104), and leather of cattle, further prepared after tanning or crusting (HS 4107).

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To support stakeholders in this effort, the Commission will establish two repositories:

- one repository listing relevant legislation of the country of production, as per Article 2(40) of the EUDR, and
- one repository on certifications schemes applicable to EUDR-relevant commodities.

These repositories will benefit economic operators and competent authorities as they will facilitate access to relevant information needed for the due diligence process and help proving compliance with Article 9(1)(h). The existence of a single, centralized source of information will also foster transparency and avoid duplication of efforts between Member States, thereby lowering the associated administrative costs. Through these two repositories, the sharing of best practices will be facilitated, and consistency in the application of the Regulation across Member States will be ensured.

The two repositories will be hosted on dedicated websites. The Commission will provide templates outlining the specific information required for each repository to ensure their EUDR relevance and consistency with the legal text. The information will be provided by third countries and owners of certification schemes. The repositories will support compliance efforts by facilitating access to relevant information, particularly when it comes to legality requirement and the relevant legislation of the country of production.

The Commission plans to launch the repository of relevant legislation and the repository of certifications schemes before the entry into application of the EUDR in December 2026. Third countries and relevant stakeholders will be invited to share relevant information to ensure that the repositories are complete.

Key points – chapter summary:

The simplification package, responding to the concerns from stakeholders, provides in particular:

- clarification for downstream operators, notably explaining that the role of first downstream operators in collecting reference numbers from operators is passive, explaining the applicable rules on re-imports and substantiated concerns;
- clarification for micro or small primary operators, notably providing guidance on size thresholds;
- clarification on the principle of legality verification, including clearer guidance on simplified due diligence requirements;
- update of the Information System (reopening as of June 2026) introducing new functions to reflect changes of the EUDR text such as registration of new roles, simplified declarations, and additional functionalities, including additional or improved APIs, as well as voluntary grouping tools following suggestions from stakeholders;
- refining of the product scope by proposing to introduce certain horizontal exemptions, removing certain products (e.g. retreaded tyres, cattle skins and hides) and including others (e.g. soluble coffee, certain palm oil derivatives and frozen cattle tongues) as outlined in the draft Delegated Act published for public feedback;
- launch of repositories of relevant legislation of producing countries and certification schemes by end of 2026.

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5. Quantitative evaluation of simplification efforts

Building upon the simplifications explained in Chapter 2 and 4, this chapter presents an economic quantification of the recurrent annual compliance costs for operators and traders (Section 5.1) and the associated annual environmental benefits (Section 5.2) of the EUDR. This provides a consistent basis for comparison on an annual basis.

5.1 Economic quantification of administrative burden

Taken together, the legislative and non-legislative simplification measures described in the preceding chapters are estimated to reduce annual compliance costs for companies subject to EUDR obligations by approximately 75% - from estimated EUR 8.1 billion per year under the Regulation as it entered into force in 2023 to EUR 2.0 billion per year once all simplification measures are accounted for ([40]).

This significant decrease is driven by a combination of targeted adjustments that collectively simplify the regulatory framework. Quantified past cost-saving measures include the risk classification exercise (May 2025), under which more countries are classified as "low-risk" than anticipated in the initial impact assessment, the possibility of annual submission of due diligence statements (clarification in FAQs and Guidance documents of April 2025) and the simplified regime for micro or small primary operators (2025 EUDR revision).

The quantification also captures the latest simplifications published together with this Report. The proposed changes in the draft Delegated Act published for public feedback, such as the inclusion of downstream palm oil products and the removal of leather, and horizontal exemptions are considered. In addition, further cost reductions arise from a clearer interpretation of how due diligence is verified, as well as from interpreting the collection of identifiers or reference numbers as a passive obligation for downstream actors.

An overview of the savings at each step is presented in Figure 2. In total, the largest cost reductions are driven by the introduction of the simplified regime and EUDR scope changes. The former is particularly impactful due to the large number of micro and small primary producers. While cost savings for large downstream operators are significant at individual operator level, their contribution to total EUDR compliance cost reductions remains more limited due to their relatively small share in the overall operator population.

([40]) This quantification captures recurring annual operational compliance costs but does not include capital expenditures related to system development.

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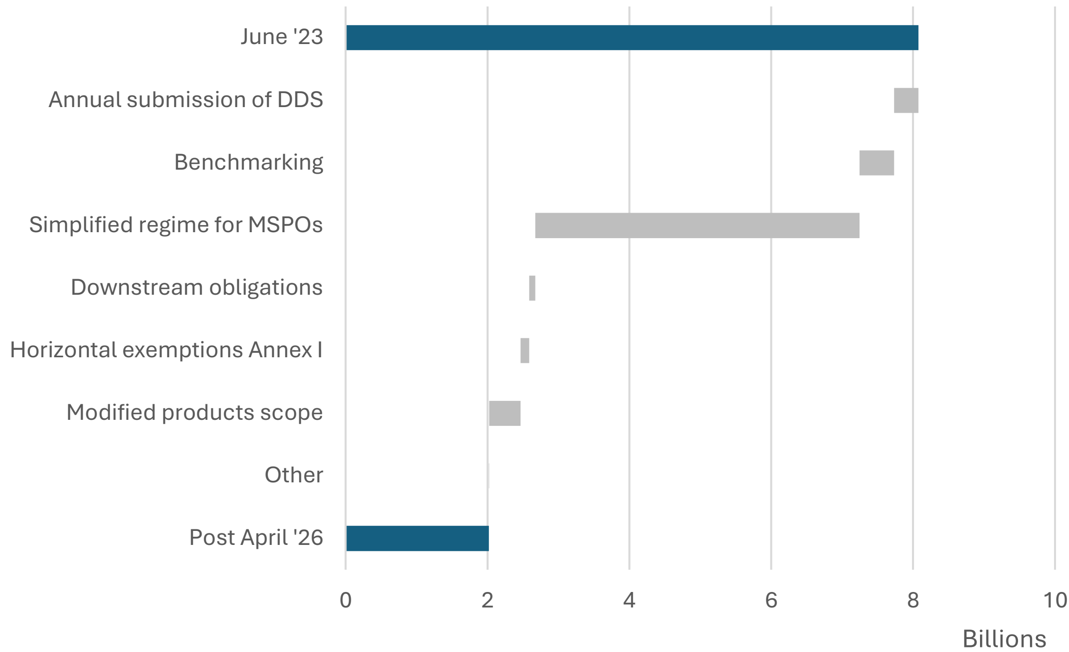
Figure 21: Breakdown of cost savings since entry into force in June 2023, by simplification packages introduced between April 2025 and April 2026, in billion per year



Methodology for the economic quantification

The methodology ([41]) applied the standard cost estimation approach, calculating annual recurrent costs by multiplying the number of operators and traders subject to the EUDR with a fixed average cost per actor.

The recurrent costs include, in line with the definition in the initial impact assessment, the costs of employees dedicated for the task, maintenance of systems, and costs related to the collation, aggregation and analysis of the data, including in some cases professional services for third party audit costs and surveys.

The computations build on the economic quantifications from the initial impact assessment, but the baseline has been extended to capture actor segments previously omitted. Compliance cost calculations now cover all importing operators, replacing the initial assumption that only half of them incur additional due diligence costs. Downstream operators, traders, and domestic producers are also included, reflecting recurring compliance costs that were previously excluded due to data gaps or assumptions of negligible impact.

For importing and downstream operators, medium and large domestic primary producers and traders, the same unitary due diligence cost estimates from the initial impact assessment are applied. That assessment assumed a compliance cost per company of EUR 1,000 for the low range, EUR 10,000 for the central range, and EUR 15,000 for the high range when sourcing from standard or high-risk countries. This analysis focuses on the central value of EUR 10,000 per company. An operator sourcing from low-risk countries is assumed to incur half of the standard cost. For micro or small primary operators, due

([41]) This methodology builds upon the "*Assessment of environmental reporting and the potential for simplification*" study commissioned by the Commission and expected to be published in late 2026. The computational steps are updated to include the simplifications presented in the Delegated Act, FAQ and Guidance published together with this Report.

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diligence costs are assumed at EUR 500 per operator per year, reflecting their lower expenses for supply chain tracing and compliance documentation.

A 10.7% reduction in per-operator cost is introduced following the simplifications outlined in the April 2025 FAQs and Guidance documents, most notably the possibility to cover multiple shipments or batches under a single annual due diligence statement. This estimate is based on the assumption that reporting costs account for approximately 11% of total due diligence costs ([42]), combined with data on shipment frequency indicating that businesses handle an average of 42 shipments per year (excluding samples).

To capture the effect of the risk classification exercise in May 2025, where more countries are classified as “low-risk”, a larger portion, 51% instead of 20% previously, of the importing operator base is assigned half of the standard compliance cost.

To quantify the simplifications introduced by the December 2025 amendment, the per-operator cost for micro or small primary operators is significantly reduced, as the obligation to regularly submit due diligence statements is replaced by a one-off declaration that may be updated in the event of major changes. For these calculations, it is assumed that the statement is updated on average once every 20 years, reducing the annual recurring cost by 95%. Similarly, downstream operators and traders, who no longer need to pass on reference numbers, are assumed to incur only 5% of their initial compliance costs to passively collect and store the reference numbers received from upstream operator.

Changes in product scope, both from the 2025 amendment and the 2026 draft Delegated Act, are incorporated by adjusting the size of the importing operator population based on the number of unique operators for all EUDR-relevant products, as derived from the Directorate-General for Taxation and Customs Union’s Surveillance database. Starting from an estimated 352 thousand operators, excluding books, leather, and retreaded tyres, and including derived palm oil products, coffee, and frozen cattle tongues, reduces the number of unique importing operators to 275 thousand. fFollowing the updated Guidance and FAQ documents, further reductions in costs for downstream operators and traders are applied, reflecting the pragmatic approach on how due diligence is verified, as well as from the collection of identifiers or reference numbers clearly being a passive obligation for downstream actors. Additionally, a 6.8% reduction in costs is applied to reflect horizontal simplifications introduced in the draft Delegated Act. This reduction is primarily driven by exemptions for waste and used products (4.6%), followed by packaging materials (1.95%), while bamboo-related products account for a smaller share (0.25%) and samples have a negligible impact (0.004%). The share of waste and used products was estimated using proxy indicators, typically inferred from other product categories for which data was available via import values associated with specific CN codes. The value of samples was derived from customs trade data by applying a €150 threshold to identify low-value shipments as samples. Bamboo-related exemptions were calculated using CN codes that enabled a clear distinction between bamboo and wood products. Lastly, savings related to packaging materials were estimated based on relevant CN codes covering items such as wooden packing cases, crates, pallets, casks, barrels, cartons, and boxes. The analysis does not cover broader enforcement or implementation costs annually incurred by public authorities in EU Member States in relation to the Regulation as a whole. These costs, estimated in the original impact assessment at around EUR 18 million per year, are expected to vary only marginally and, given that they are approximately two orders of magnitude smaller than the estimated recurrent compliance costs for operators and traders, are not expected to affect the overall proportionality of the Regulation. The same applies

([42]) European Commission (2020) Study on due diligence requirements through the supply chain

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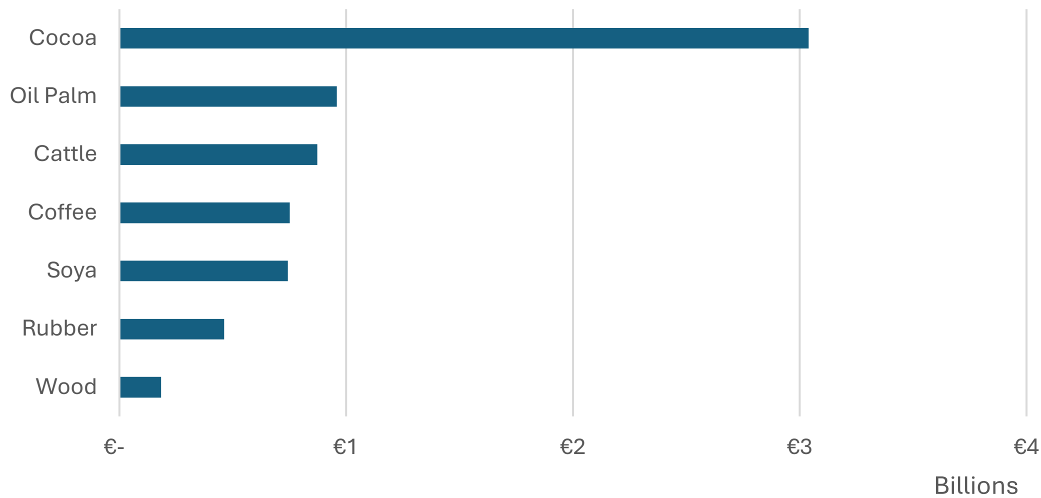
to the expected costs to be incurred by the European Commission, estimated in EUR 16.5 million over the first six years of implementation.

This analysis does not account for the one-off costs incurred by operators, such as developing and instituting a due diligence policy, procuring and installing necessary IT systems, informing and training staff and supply chain partners, as these costs are not comparable on an annual basis. These costs are expected to decrease in proportion to the reduction in the number of unique operators subject to the EUDR resulting from the changes to the product scope.

5.2 Proportionality of costs and environmental benefits

Building on data from 2015–2020 ([43]), the EUDR is, after the removal of HS49 and including the changes proposed in the Delegated Act, estimated to generate economic benefits of approximately EUR 7 billion per year by monetizing 208 thousand hectares of avoided deforestation and 49 million tons of avoided greenhouse gas emissions both within the EU and embedded in imports. It thereby significantly exceeds the post-simplification estimated costs of compliance. Figure 3 illustrates the breakdown of environmental benefits by commodity following the modifications proposed in the draft Delegated Act.

Figure 32: Environmental benefits from the new scope, both within the EU and embedded in imports per year broken down by commodity ([44])



Methodology for the computation of environmental benefits

The environmental benefits are quantified based on the deforestation and emissions footprints associated with import of goods covered under the EUDR and the deforestation and emissions associated with the production of the relevant commodities within the EU. The deforestation footprint represents the area of land converted from forest to agricultural use for the production of the relevant commodity. The emissions footprint reflects the net difference in carbon stocks associated with this land-use change. This methodology does not capture the environmental benefits of a reduction in forest degradation. The deforestation and emission indicators are monetized separately and subsequently

([43]) Because the DeDuCE dataset by Singh and Persson (2026), which provides estimates of deforestation by country and commodity, is only available up to 2022 and exhibits limitations for the years 2021–2022, the analysis focuses on the period 2015–2020. Main limitations are related to delays in national reporting of agricultural land-use and harvested area data, which serve as inputs to the DeDuCE model, may distort deforestation signals in the years 2021-2022.

([44]) The environmental benefits for wood are an underestimation as forest degradation, the conversion of natural to managed or plantation forest, is not included in the computations.

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aggregated to estimate total environmental benefits. Deforestation impacts are valued using an ecosystem services approach and emissions are valued using a carbon price derived from the Emissions Trading System (ETS). An ecosystem services value ([45]) of €10,000 per hectare per year is adopted from Brander et al. (2024) ([46]) as a representative value for tropical, subtropical and temperature forests, while a carbon price of €100 per ton of CO_2 is adopted in line with the initial impact assessment ([47]).

The deforestation footprint and associated emissions linked to EUDR-relevant imports are estimated using a range of literature sources. First, country-level estimates of total deforestation associated with the production of the seven commodities in the EUDR scope are obtained from Singh and Persson (2026) ([48]). Using production data from FAOSTAT, a deforestation intensity is calculated for each country–commodity combination, defined as the ratio of deforestation to national production of that commodity.

The embedded deforestation associated with imports of derived products is then calculated by multiplying the deforestation intensity by the volume of the derived product imported into the EU (COMEXT, COMTRADE), and by the mass fraction of the primary commodity contained within the final product.

To account for differences between the country of production and country of origin, distinct deforestation intensities are applied for raw commodities and derived products. For raw commodities, the deforestation intensity is based solely on deforestation and production within the country of origin, as described above. For derived products, the deforestation intensity is calculated as a weighted average that reflects the production, import, and export flows of the relevant raw commodity, thereby approximating the geographic mix of upstream sourcing.

The deforestation footprint and associated emissions linked to the production of EUDR-relevant commodities within the EU are set equal to the average deforestation and emissions from land conversion over the period 2015–2020, thereby implicitly assuming that the deforestation associated with the production of relevant commodities within the EU will be fully halted when the EUDR enters into application.

Using the above-described methodology, the updated product scope of the EUDR is estimated to avoid 208 thousand hectares of deforestation and with that 49 million of tons of greenhouse gas emissions both from production within the EU and embedded in imports.

([45]) An ecosystem service value is the quantified benefit that humans derive from natural ecosystems, such as clean water, food production, climate regulation, recreation, and the maintenance of genetic resources that support crop improvement, medicine development, and ecosystem resilience.

([46]) Brander, L. M., De Groot, R., Schägner, J. P., Guisado-Goñi, V., Van't Hoff, V., Solomonides, S., ... & Thomas, R. (2024). Economic values for ecosystem services: A global synthesis and way forward. *Ecosystem Services*, *66*, 101606.

([47]) Commission Staff Working Document – Impact Assessment (2021).

([48]) Singh, C., & Persson, U. M. (2026). Global patterns of commodity-driven deforestation and associated carbon emissions. Nature Food, 7(2), 138-151.

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Key points – chapter summary:

- The combined simplification measures outlined in this report are projected to cut annual compliance costs for companies by 75%. ()
- The EUDR is expected to yield economic benefits of around EUR 7 billion per year by monetizing 208 thousand hectares of avoided deforestation and 49 million tons of avoided greenhouse gas emissions.
- The cost reductions are especially significant for micro or small primary producers, companies sourcing from low-risk countries and actors in the downstream supply chains.

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Brussels, XXX
[…](2026) XXX draft

COMMISSION STAFF WORKING DOCUMENT

Accompanying the document

COMMISSION DELEGATED REGULATION (EU) …/...

amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

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1. INTRODUCTION

Regulation (EU) 2023/1115[1] on deforestation-free products (hereafter EUDR) establishes rules for making available on the Union market and export certain commodities and derived products associated with deforestation and forest degradation. The goal of the EUDR is to minimise the EU's contribution to global deforestation, greenhouse gas emissions and global biodiversity loss, in accordance with the EU's international obligations.

Art. 2(1) of EUDR defines relevant commodities as cattle, cocoa, coffee, oil palm, rubber, soya and wood. Art 2(2) of EUDR defines relevant products as products listed in Annex I of the same Regulation that contain, have been fed with or have been made using relevant commodities. The products listed in Annex I are identified through codes from the customs combined nomenclature ('Harmonised System' or HS codes).

The impact assessment for the EUDR did not provide a detailed assessment of the relevant products based on HS codes. The related Staff Working Document (SWD) also states that: *"the identification of derived products to be specified in the scope requires a specific study […] and subsequent implementing legislation*". This specific study needs to present: *"an analysis of derived products, based on potential costs and benefits, similar to the analysis of commodities. The analysis would need to map which products would maximise the impact of the intervention - covering more ground in terms of embodied deforestation - at the smallest potential cost".*

Art. 34(1) of the EUDR, as amended by Regulation (EU) 2025/2650[2], enables the Commission to adopt delegated acts in accordance with Art. 35 to amend the list of relevant products in Annex I of that Regulation (not the commodities).

In April 2025, the Commission published for a 4-week public feedback a draft delegated act which did not alter the product scope of EUDR but introduced simplifications and technical fixes for specific use-cases and products categories. These proposed changes presented in the 2025 draft delegated act gained broad consensus from stakeholders during the public feedback period. The feedback period was also used by 40% of respondents, mainly businesses and business associations, to recommend the inclusion or removal of certain derived products from Annex I.

This Staff Working Document now presents a comprehensive assessment, consisting of a quantitative as well as a qualitative component, building among others on stakeholders' feedback concerning the EUDR product scope. The assessment evaluates the 31 product codes, and thereby all codes suggested by stakeholders, for inclusion in or exclusion from EUDR Annex I, based on input received until February 2026. The Commission services have received many contributions from industry associations, individual companies, NGOs and third country authorities, and have endeavoured to take these into account to the largest extent possible.

Although the EUDR applies to all relevant products placed on the EU market, the focus on embedded deforestation in imports for the purpose of this analysis is justified from an

[1] OJ L 150, 9.6.2023, p. 35. ELI: http://data.europa.eu/eli/reg/2023/1115/oj
[2] OJ L, 2025/2650, 23.12.2025. ELI: http://data.europa.eu/eli/reg/2025/2650/oj

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environmental perspective. The environmental benefits of the EUDR derive from preventing deforestation where it occurs. FAO's Global Forest Resources Assessment 2025 shows that most deforestation takes place outside of the EU.

The conclusions and findings of this SWD underpin a new draft Delegated Act which contains additional changes to the EUDR product scope in addition to the simplifications and technical fixes presented already for public feedback in April 2025.

2. METHODOLOGY

This chapter outlines the methodology used to assess products for potential inclusion/exclusion within the scope of the EUDR. In line with the task of the original Impact Assessment, which said that: '*it was not possible [...] to perform the necessary analysis to map and list the products derived from the relevant commodities that should be included in scope'*, a new and more robust methodology has been developed.

Compared to the original impact assessment, the methodology has been updated and strengthened to reflect developments in global deforestation and trade patterns, the availability of more granular data and improved analytical tools, as well as the current scope of the EUDR following the extension of product coverage through the 2022 legislative process.

The revised approach addresses a number of limitations identified in the original Impact Assessment. In particular, it allows for a more granular assessment of costs and benefits at HS custom code level, it extends the analysis beyond CO_2 emissions to include quantified impacts on biodiversity and ecosystem services based on established scientific literature, and it draws on more recent and methodologically refined estimates of embedded deforestation. It also no longer relies on an effectiveness reduction factor derived from the EU Timber Regulation, instead applying an analytical framework that reflects the full range of environmental effects associated with the new policy intervention. The new methodological framework and assessment consist of two complementary components. First, a quantitative assessment evaluates measurable factors such as the embedded deforestation footprint in derived products placed on the EU market, the environmental benefits of including a derived product in the scope of the EUDR, and the recurring compliance costs for operators placing the derived products in scope on the market. Second, a qualitative assessment considering additional factors which is to be taken into account alongside the quantitative assessment. Both components inform the proposed draft act, ensuring a balanced approach that integrates numerical evidence with considerations that cannot be fully captured through quantitative analysis alone.

In line with the original impact assessment of the EUDR, the methodology examines recurrent environmental benefits and compliance costs derived from the activities of operators importing the relevant goods into the EU market. The figures on benefits and costs for the HS codes analysed would be broadly similar if domestic operators, downstream operators, traders and had been included in the calculations.

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The conclusion of the analysis and the proposed changes to the scope via the draft Delegated Act apply in an even-handed and non-discriminatory manner to all relevant products regardless of whether they are produced inside or outside of the EU.

2.1 QUANTITATIVE ASSESSMENT

The quantitative assessment evaluates products in a structured, data-driven approach. This chapter first presents the key variables and then introduces a stepwise logic, which screens products for inclusion or exclusion based on a combination of environmental and economic criteria.

2.1.1 Key variables and data sources

The key computed variables used in the quantitative assessment are the deforestation footprint, environmental benefits, and recurring compliance costs, all of which are calculated at the level of the individual HS codes analysed. A short description is provided below, while further details on the quantitative assessment, calculations, and data sources can be found in the Annex to this document.

The deforestation footprint represents the estimated area of land converted from forest to agricultural use for the production of the relevant product corresponding to the HS code. The emissions footprint reflects the net difference in carbon stocks associated with this land-use change. The deforestation footprint and associated emissions linked to derived products are estimated using a range of literature sources. First, country-level estimates of total deforestation and emissions associated with the production of the seven commodities in scope of the EUDR are obtained from the DeDuCE database based on the work of Singh and Persson (2026)[3]. Using production data from FAOSTAT, the deforestation- and emission intensity is calculated for each country–commodity combination, defined as the ratio of deforestation or emissions to national production of that commodity.

The estimated embedded deforestation and emissions associated with the placement on the market of derived products by operators is then calculated by multiplying the deforestation or emission intensity by the volume of the derived product placed on the EU market (COMEXT), and by the mass fraction of the primary commodity contained within the final product. Due to data availability constraints, the embedded deforestation and emissions in product are computed over the period 2015–2020[4].

The estimated environmental benefits B_p are quantified based on the estimated deforestation and emissions footprints associated with the placing on the market of goods covered under the EUDR. Limited by the availability of authoritative data sources, the quantitative assessment

[3] Singh, C., & Persson, U. M. (2026). Global patterns of commodity-driven deforestation and associated carbon emissions. Nature Food, 7(2), 138-151.
[4] The DeDuCE dataset, which provides estimates of deforestation by country and commodity, is only available up to 2022. However, the model exhibits limitations for the years 2021–2022, making it difficult to accurately assess recent trends in the deforestation impact of derived products. In particular, delays in national reporting of agricultural land-use and harvested area data, which serve as inputs to the DeDuCE model, may distort deforestation signals.

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does not capture the environmental benefits of a reduction in forest degradation. As a result, the potential environmental benefits of keeping/including wood products in the scope would be systematically underestimated. The assessment does capture the environmental benefits of a reduction of deforestation, and the emissions associated with the land cover or land use change. The deforestation and emission indicators are monetized separately and subsequently aggregated to estimate total environmental benefits. Deforestation impacts are valued using an ecosystem services approach and emissions are valued using a carbon price. An ecosystem services value[5], of €10,000 per hectare per year is adopted from Brander et al. (2024)[6] as a representative value for tropical, subtropical and temperature forests, while a carbon price of €100 per ton of CO_2 is adopted in line with the initial impact assessment[7].

Recurring compliance costs include, in line with the definition in the initial impact assessment, the costs of employees dedicated for the task, maintenance of systems, and costs related to the collation, aggregation and analysis of the data, including in some cases professional services for 3rd party audit costs and surveys. The estimated recurring compliance costs C_p are computed following a standard cost estimation approach, calculating annual recurrent costs by multiplying the number of operators and traders subject to the EUDR with a fixed average cost per actor. The average cost per actor builds upon the economic quantifications from the initial impact assessment[8] published in 2021. The number of unique operators placing a product on the market is derived from the Surveillance database of the Directorate-General for Taxation and Customs Union (TAXUD).

Given that the methodology is designed to inform decisions on the inclusion or exclusion of specific products from the scope, it focuses on recurrent annual compliance costs for operators placing those products on the market. This provides a consistent basis for comparison with the corresponding annual environmental benefits associated with their inclusion or exclusion. Accordingly, the analysis does not cover broader enforcement costs incurred by public authorities in the Member States or by the Commission in implementing the EUDR as a whole. Nor does it account for one-off costs borne by operators in establishing due diligence systems. For these elements, the original impact assessment remains the appropriate reference.

In addition to the computed variables, the assessment relies on two key data inputs: the traded volumes, both imported from extra-EU ($V_{in,extra,p}$) and traded intra-EU ($V_{in,intra,p}$), and the corresponding value of these inflows (W_p).

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[5] An ecosystem service value is the quantified benefit that humans derive from natural ecosystems, such as clean water, food production, climate regulation, recreation, and the maintenance of genetic resources that support crop improvement, medicine development, and ecosystem resilience.

[6] Brander, L. M., De Groot, R., Schägner, J. P., Guisado-Goñi, V., Van't Hoff, V., Solomonides, S., ... & Thomas, R. (2024). Economic values for ecosystem services: A global synthesis and way forward. *Ecosystem Services*, *66*, 101606.

[7] Commission Staff Working Document – Impact Assessment (2021)

[8] Staff working document on the initial impact assessment (EUR-Lex - 52021SC0326 - EN - EUR-Lex)

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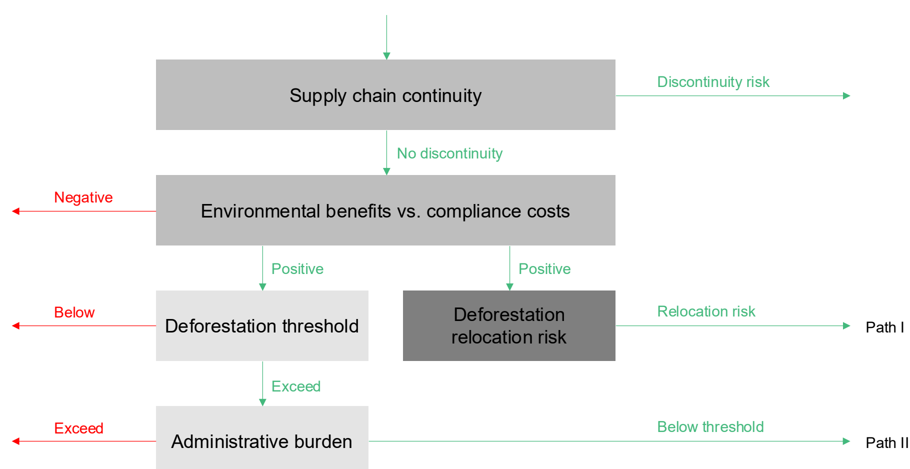
2.1.2 Overview of the quantitative assessment

Based on the variables described in Section 2.1.1, all products are individually assessed using a stepwise logic. As illustrated in Figure 1, the process begins with a general screening based on ensuring continuity of obligations along the supply chain and a cost–benefit analysis. It then outlines two potential pathways that may lead to the recommended inclusion of a product within the scope of the EUDR, provided that the relevant criteria are met. A detailed description of all steps in the quantitative assessment is provided in the following paragraphs.

As a first step, a supply-chain continuity check is conducted to identify downstream derivatives of the product being analysed and to assess whether these derivatives fall within the scope of the EUDR. This ensures that potential linkages to already regulated products are properly understood as part of the broader value-chain analysis and that the entire supply chain is treated consistently and prevents gaps in the product coverage of the Regulation. This is done to avoid, for example, a situation where operators are obliged to file a due diligence statement when placing chocolate on the EU market but not for the cocoa powder to produce chocolate within the EU.

Following the supply-chain continuity check, a cost–benefit analysis per product evaluates whether environmental benefits of a potential inclusion (i.e., the reduced deforestation and resulting emissions reduction) outweigh associated recurring compliance costs. This analysis compares the environmental benefit B_p of including the derived product with the recurring compliance costs C_p. If compliance costs exceed environmental benefits, the quantitative analysis stops there, indicating that the product should not be included in, or should be removed from, the scope. By contrast, if expected environmental benefits are larger than expected recurring compliance costs, the product is subject to the next phase of the analysis, which presents additional criteria under two alternative pathways.

Figure 1: Schematic overview of the quantitative assessment methodology with two pathways to assess inclusion (in green) or exclusion (red) from the scope of EUDR



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2.1.3 Path I: deforestation relocation risk

In the first pathway, following a positive cost–benefit analysis, the assessment considers whether the absence of the product code in Annex I could have a significant contribution to deforestation by relocating rather than eliminating the deforestation risk. This risk is higher for those products currently not in scope of the EUDR but whose upstream ingredients are, particularly where these products contain a high share of the relevant primary commodity, like cocoa in a pure chocolate bar. EU-based producers of goods with a lower percentage of the relevant commodity, where the ingredients are in scope, can spread recurring compliance costs for those ingredients over a broader cost base. This reduces the relative impact on the final product price.

To be proposed for inclusion based on this path, the product and its supply chain must fulfil two criteria, relating to the commodity share in the derived product and the ratio between imports and domestic production of the good concerned.

Firstly, the embedded commodity share $f_{cs,p}$ in the derived product (representing, at product code level, the typical percentage of the final product's volume composed of the relevant commodity), must be above 75%. A 75% embedded-commodity threshold ensures that in the derived products considered the regulated commodity represents a significant majority of the product, and associated compliance costs borne by EU producers are likely to constitute a material share of total production costs. Setting the threshold significantly lower (e.g., 50%) would risk capturing products where the regulated commodity is not the principal cost driver, raising proportionality concerns for operators, while setting it much higher (e.g., 90%) would be too restrictive and could unnecessarily disadvantage further downstream industries that transform the commodity into more complex products.

In addition, to prevent a situation in which the inclusion of a derived product with a high embedded commodity share would impose additional costs on a significantly larger group of importers compared with a relatively small group of EU-based producers, a second criterion is introduced. This criterion considers the ratio between imports and EU production of the product concerned. Specifically, the EU production capacity of derived products must at least be 50% of the import volume[9].

[9] In the absence of a comprehensive EU27 production database by HS code, the difference between EU imports $V_{in,extra,p}$ and intra-EU trade flows $V_{in,intra,p}$ is used as a proxy for domestic production. Given limited external entry points and subsequent internal trade flows within the EU, most EU imports are assumed to circulate further as intra-EU trade. The excess of intra-EU trade over EU imports $V_{in,extra,p}$ is therefore considered to equal the EU production. In other words, this criterion requires intra-EU trade flows to be at least 1.5 times larger than EU imports.

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2.1.4 Path II: deforestation and administrative burden

If a product does not meet the criteria under the first pathway, the product can be considered for inclusion under the second pathway based on the magnitude of the deforestation impact as well as on the administrative burden, i.e., the relative compliance costs as compared to trading values. This second pathway helps ensure that there is environmental relevance for inclusion and that the recurring compliance costs remain proportionate.

Under this pathway, the product must first meet a minimum threshold of relative or absolute embedded deforestation. Two separate thresholds are applied to distinguish the deforestation footprint per HS code from the associated trade volumes. The relative deforestation share is computed as the ratio between the absolute deforestation embedded in the product placed on the market D_p and the total volume of the products placed on the market $V_{in,extra,p}$. This threshold captures products with smaller trade volumes but a high deforestation footprint per unit. Conversely, an absolute threshold is introduced to capture products that have a smaller per-unit footprint but are traded in large volumes, resulting in a substantial total deforestation impact.

For individual products, the relative and absolute thresholds are respectively set at 0.005 hectares per ton of product and 100 hectares. These thresholds are designed to help ensure that those products commonly associated with a high deforestation footprint remain in scope of the EUDR.

Secondly, the administrative burden, defined as the ratio of recurring compliance costs C_p to the total value of products placed on the EU market W_p, must not exceed 5%. While the cost–benefit analysis ensures that inclusion is defensible from a macroeconomic and environmental perspective, by comparing the environmental benefits with the compliance costs, the administrative burden criterion focuses on microeconomic considerations, notably the balance sheets of individual operators, by comparing the compliance costs with the value of traded products. A higher ratio is considered undesirable because of potential consumer price impacts.

2.2 QUALITATIVE ASSESSMENT

The quantitative assessment provides a first screening of the potential products considered for inclusion/exclusion from Annex I of the EUDR, based on the estimated environmental footprint, costs of compliance and trade data. However, to take informed decisions on product scope and on the potential inclusion/exclusion of certain derived products, the quantitative criteria are complemented with qualitative considerations such as the objectives of coherence along and between supply chains and avoiding disproportionate disruptions and circumvention. The qualitative assessment looks at the structure of the relevant supply chains, the particular situations of sectors, and at potential spill-over effects. It also aims to avoid potential overlaps with other policy initiatives in order to prevent excessive administrative burden and looks at the coherence with policy objectives in other areas (e.g. circularity, energy security, food security).

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3. RESULTS OF THE QUANTITATIVE AND QUALITATIVE ASSESSMENTS

This chapter provides an assessment of the environmental benefits of the current EUDR scope and evaluates potential changes to the product scope. Section 3.1 gives an overview of the benefits delivered by the current scope. Section 3.2 presents an analysis of stakeholder-requested changes, to which both quantitative and qualitative assessments are applied, with conclusions supporting the proposed changes. Section 3.4 presents the assessment for those requests where the conclusions do not support the proposed changes. Finally, Section 3.4 offers a consolidated overview of the findings.

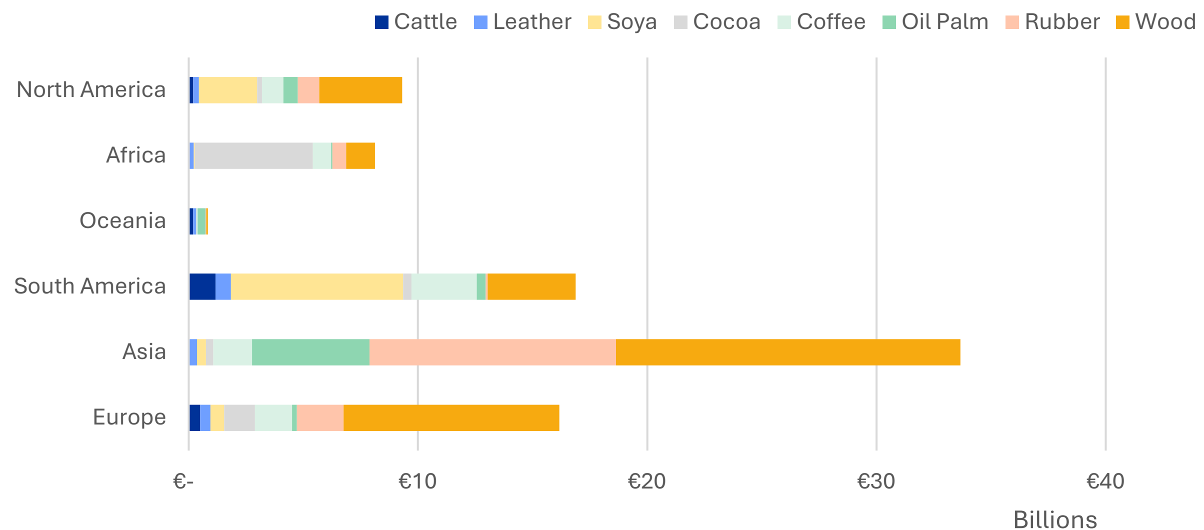
3.1 CURRENT SCOPE OF THE EUDR AND REQUESTED CHANGES

This section first provides an overview of the current scope of the EUDR and the environmental benefits it delivers. It then outlines the requested changes and presents their high-level impacts on trade flows covered by the regulation, as well as the associated environmental benefits.

3.1.1 Current scope of the EUDR

The current scope of the EU Deforestation Regulation (EUDR), following the removal of printed paper (HS Chapter 49) during the co-legislative process in December 2025, comprises 76 product codes of the Combined Nomenclature. During the period 2015-2020, on average a volume of 112 million tons of EUDR relevant goods was imported into the EU per year with an average trade value per year of €85 billion. Figure 2 presents a breakdown of the trade value by geographic origin.

Figure 2 Import value of EUDR relevant goods broken down by geographic origin, in € per year between 2015-2020. Europe excludes imports from EU Member States.



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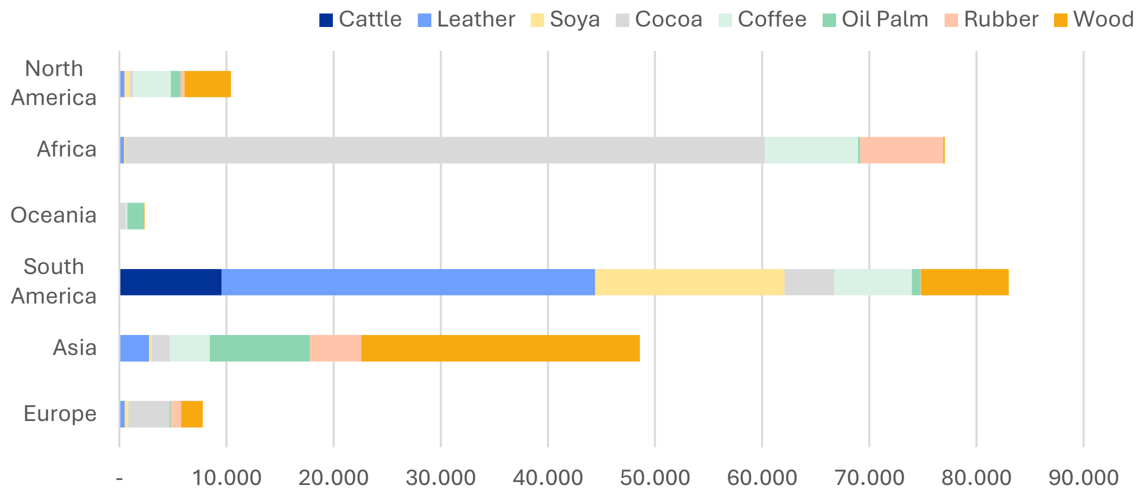
Building on trade and deforestation data from this period, the current scope of the EUDR is estimated to capture 228 thousand hectares of deforestation embedded in derived products placed on the EU market by operators per year. Figure 3 illustrates that the origin of this footprint is not evenly distributed across continents. It is primarily concentrated in Africa (driven largely by cocoa production); South America, (driven by leather production and cattle); and Asia (driven by wood and oil palm production). Compared with Figure 2, it illustrates that the deforestation footprint is not proportional to overall trade volumes from these continents. This highlights that exposure is driven more by the nature of the commodities sourced than by the sheer scale of trade flows.

Figure 3: deforestation footprint broken down by geographic origin - ha/yr



Converted into economic values, the EUDR under the current scope is estimated to generate environmental benefits of approximately €8.3 billion per year by reducing the deforestation footprint and the associated emissions embedded in derived product placed on the EU market by operators.

Figure 4 illustrates the breakdown of these environmental benefits. The environmental benefits profile differs from the pure deforestation breakdown presented in Figure 3, as it also accounts for greenhouse gas emissions associated with land-use and land-cover change. The emissions linked to these changes vary significantly depending on the type of conversion. For example, the conversion of natural forest to pasture typically leads to substantial carbon emissions due to the loss of high-carbon biomass and soil disturbance. In contrast, conversion to plantation forest may, in some cases, maintain or even increase carbon stocks over time, depending on management practices and species composition. Overall, roughly 73% of the environmental benefits stem from the monetization of emissions and 27% from the ecosystem services.

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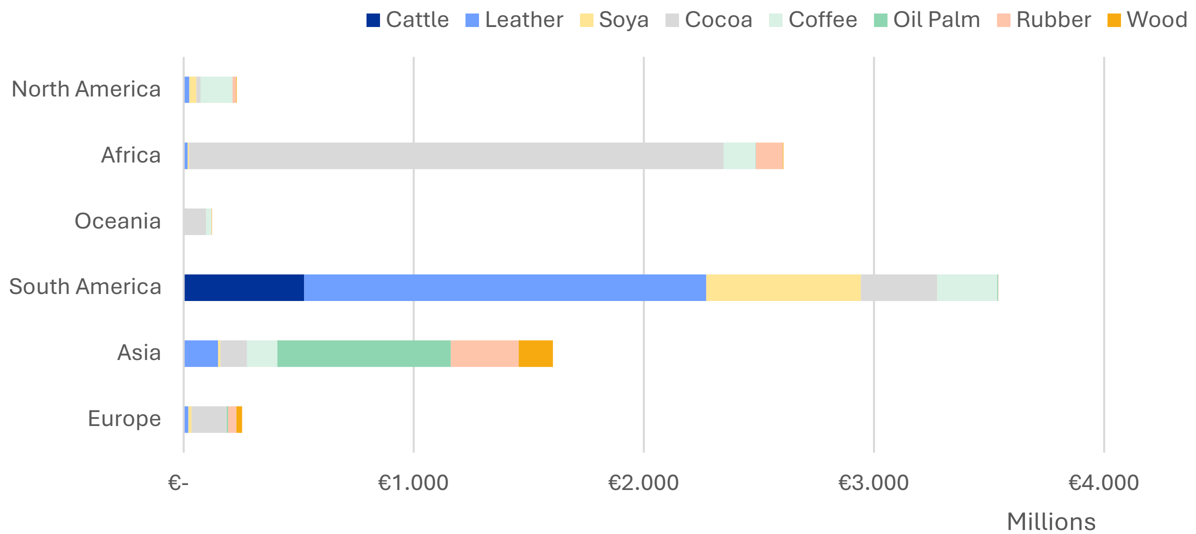
Figure 4: Estimated annual environmental benefit per commodity in the period 2015-2020 by geographic origin, in €/yr



3.1.2 Overview of proposed changes to the scope of the EUDR

This assessment evaluates 31 product codes for potential inclusion in or exclusion from Annex I of the EUDR. Of these, 10 codes are proposed for removal from the scope, while 21 are proposed for addition. Products proposed for exclusion include cattle skins and hides, retreaded tyres, and fatty acids derived from palm oil. Products proposed for inclusion comprise several palm oil derivatives used in the oleochemical industry, as well as biodiesel, animal feed preparations, soluble coffee, and cattle tongue.

Figure 5 illustrates the magnitude of these requested changes relative to the current scope of the EUDR: proposed removals account for €2.5 billion in import value, while proposed additions represent €9.3 billion.

Figure 5: Import value of EUDR relevant goods into the EU-27 broken down by commodity, in € per year between 2015-2020. Yellow bars indicate the deforestation footprint of products currently in, but proposed for removal from the EUDR scope: leather under cattle, fatty acids under oil palm and retreaded tyres under rubber. The green bars indicate the deforestation footprint of the products proposed to be added to the scope: palm oil derivatives, animal feed preparations and biodiesel under oil palm, soluble coffee and cattle tongue.

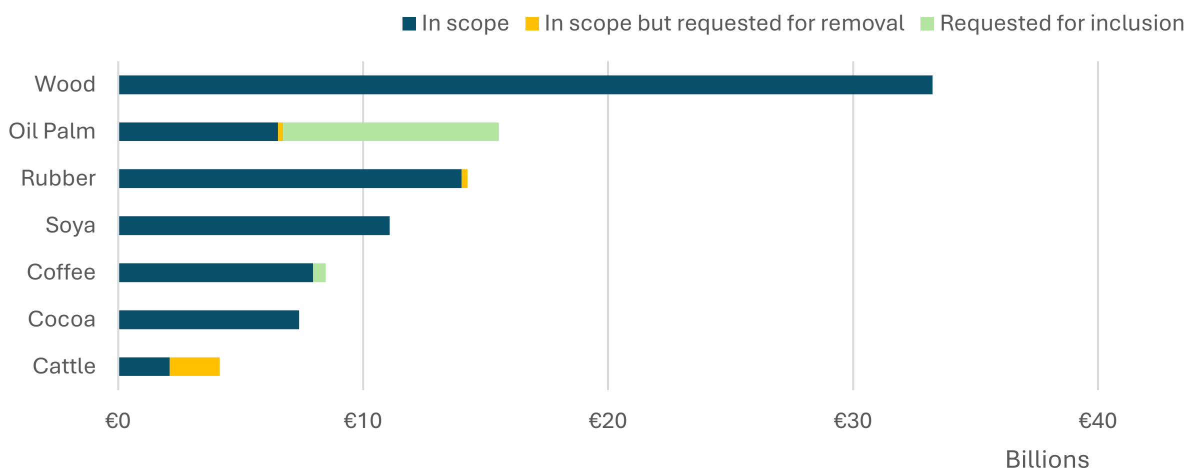


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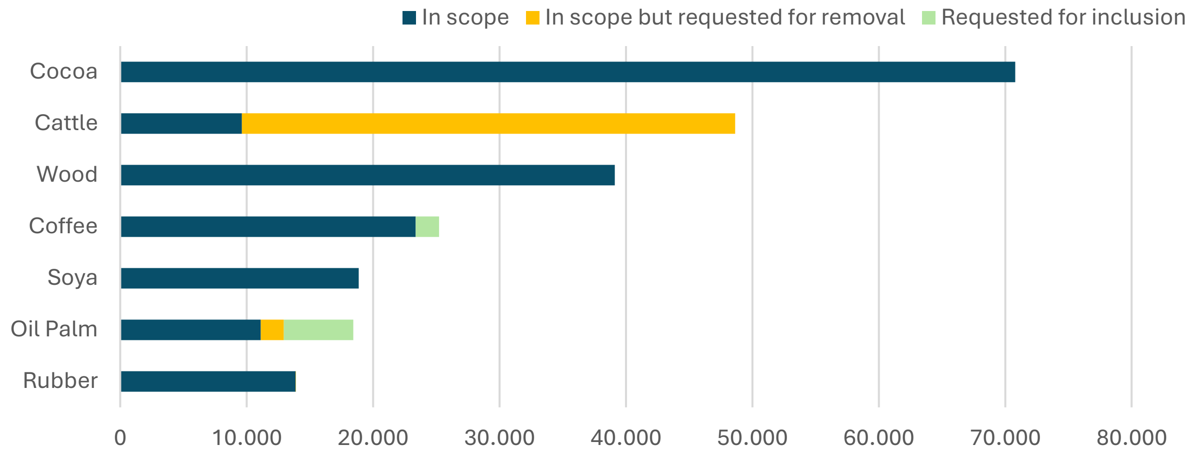
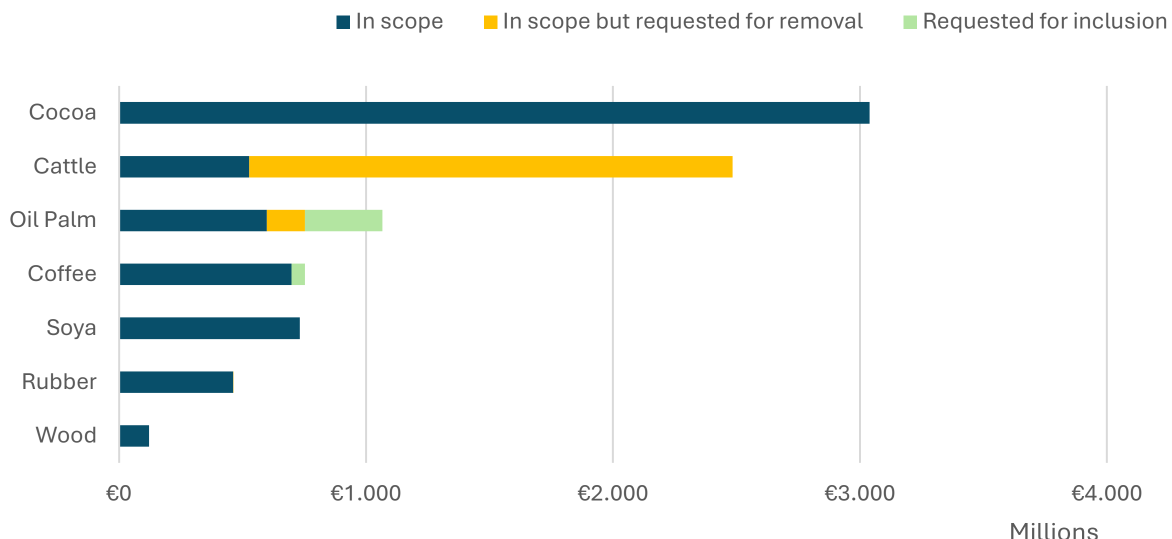
Figure 6 illustrates the impact of these proposals on the deforestation footprint within the current scope of the EUDR. Proposed removals account for 40.9 thousand hectares of deforestation, while potential inclusions represent an additional 7.4 thousand hectares of embedded deforestation.

Figure 6: Annual deforestation footprint per commodity in the period 2015-2020, in hectares/yr. Yellow bars indicate the deforestation footprint of products currently in, but proposed for removal from the EUDR scope: leather under cattle, fatty acids under oil palm and retreaded tyres under rubber. The green bars indicate the deforestation footprint of the products proposed to be added to the scope: palm oil derivatives, animal feed preparations and biodiesel under oil palm, soluble coffee and cattle tongue.



In terms of environmental benefits, products proposed for removal from Annex I correspond to €2.1 billion, while products proposed for addition account for €367 million. Figure 7 illustrates the impact of these proposed changes on the overall environmental benefits of the current scope of the EUDR.

Figure 7: Annual environmental benefit per commodity in the period 2015-2020, in €/yr. Yellow bars indicate the environmental benefit of products currently in, but proposed for removal from the EUDR scope: leather under cattle, fatty acids under oil palm and retreaded tyres under rubber. The green bars indicate the environmental benefit of the products proposed to be added to the scope: palm oil derivatives, animal feed preparations and biodiesel under oil palm, soluble coffee and frozen tongue under cattle.



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3.2 CHANGES TO THE SCOPE OF THE EUDR EXAMINED AND IMPLEMENTED IN THE PROPOSAL

Following the assessment of the total environmental benefits associated with the current scope of the EU Deforestation Regulation (EUDR), this section examines a set of modifications to the product scope that have been proposed by stakeholders. The six subsections below present, for the analysed product codes, the quantitative impact in terms of environmental benefits and administrative burden, and a qualitative reasoning. Each subsection introduces the data underpinning the quantitative assessment, with detailed information provided in Annex II. Finally, it concludes with a recommendation regarding inclusion or exclusion of the product group from the Regulation's scope.

3.2.1 Soluble coffee

Soluble coffee (HS 2101 11 00) is made from brewed coffee beans that have been processed and dried into a powder or granules. While roasted or green coffee beans are included in the product scope of the EUDR, soluble coffee is not. It was therefore proposed by stakeholders to include soluble coffee in the scope of the EUDR. Soluble coffee is a derived product from codes that are in scope of the EUDR; however, there are no further derived products of soluble coffee within scope that would justify its inclusion on supply-chain continuity grounds.

In terms of the quantitative assessment, soluble coffee presents a high deforestation footprint (1865 hectares) and significant emissions (356 thousand tons CO_2e) combined with rather low recurring compliance costs relative to their trade value. With an environmental benefit of €54.2 million and a recurring compliance cost of €4.2 million, soluble coffee meets the cost-benefit criteria. All other criteria under both pathway 1 and 2, such as competitiveness, deforestation and administrative burden, are also met, leading to a quantitative assessment suggesting its inclusion in the EUDR scope.

From a qualitative perspective, the current non-inclusion of soluble coffee in scope creates a fragmented and incoherent approach for the coffee sector for operators placing the relevant goods on the Union market, as soluble coffee may be placed on or exported from the Union market without complying with EUDR obligations, ultimately undermining its objectives. This situation leads to the risk that the embedded deforestation in the coffee used to make soluble coffee is relocated, rather than eliminated. Therefore, on the basis of both the quantitative and qualitative analysis, it is proposed to add soluble coffee to the EUDR product scope.

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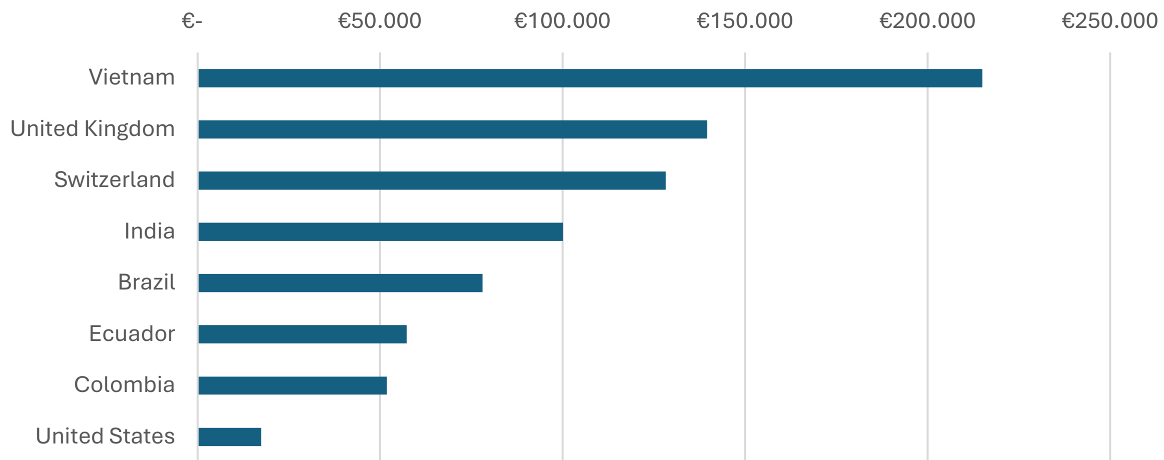
Figure 8: Import value of soluble coffee (HS 2101 11 00) into the EU in 2024 sorted by total value, in thousand €/yr (COMEXT).



3.2.2 Palm oil derivatives

Palm oil derivatives are used in the oleochemicals industry as raw materials or intermediates in a wide variety of applications, including the manufacturing of paints and coatings, pharmaceuticals, lubricants and food additives. It was proposed by stakeholders to include several of those derivatives. The proposed products are derived from codes that are in scope of the EUDR; yet there are no further derived products of the suggested additions within scope that would justify their inclusion on supply-chain continuity grounds.

Most palm oil derivatives suggested for inclusion meet the quantitative cost-benefit criteria (See Annex II) [10]. Only oleic, linoleic, linolenic acids (HS 291615) and acyclic polyamines (HS 29212900) do not pass the cost-benefit analysis and are for that reason not suggested for inclusion in scope of the EUDR.

With a compliance cost ratio below 3% and significant absolute or relative deforestation values, all remaining products fulfil the additional criteria under pathway 2 for inclusion within the scope of the EUDR. Having in general a high embedded commodity share (above 75%) and a significant intra EU trade compared to imports (Annex II), several products identified by the quantitative assessment also meet the conditions for inclusion under pathway 1.

[10] The environmental benefits and compliance costs are estimated under the assumption that all derivatives are produced exclusively from palm oil and that all operators trade only in palm oil derivatives. In practice, many of these products can also be derived from other vegetable oils and fats. However, provided that derivatives from different feedstocks are not mixed and that the number of operators scales proportionally with traded volumes, both environmental benefits and compliance costs would decline proportionally. Consequently, the overall cost–benefit ratio remains unaffected.

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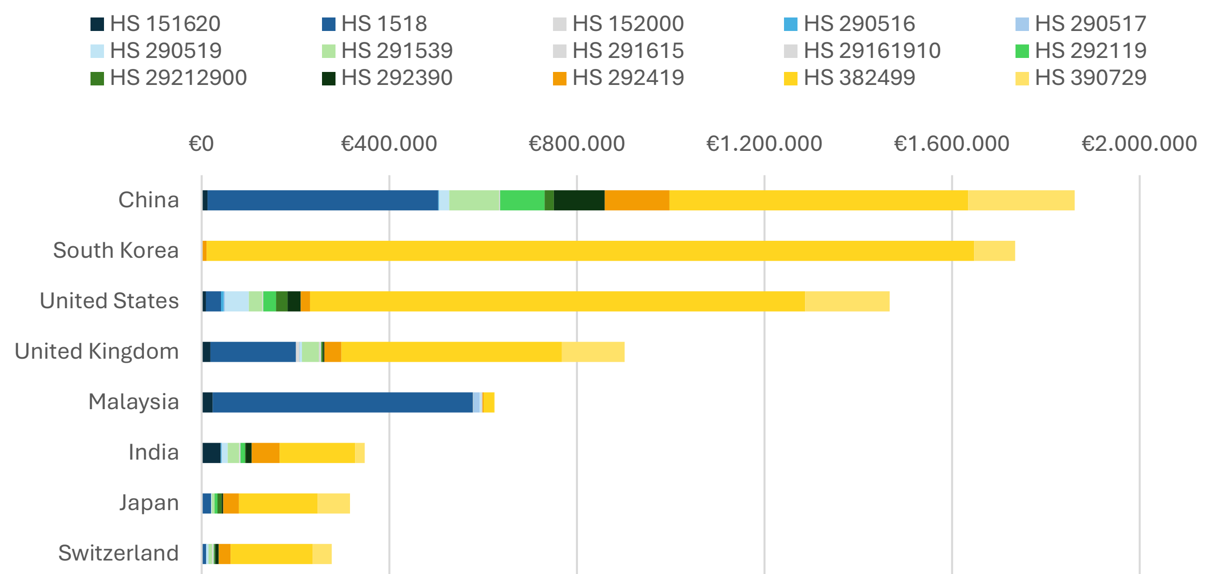
Annex I of the EUDR does not contain all relevant palm oil derivatives used in the oleochemicals industry. The absence of certain oleochemicals from the scope of EUDR leads to gaps in obligations applicable in the supply chain, as certain oleochemicals may be placed on the Union market without complying with the EUDR obligations. For the oleic, linoleic, linolenic acids (HS 291615) and acyclic polyamines (HS 29212900) which do not meet the cost-benefit analysis, there are no clear qualitative findings at this stage that would require to modify the quantitative assessment. On the basis of the quantitative analysis and of the qualitative assessment, it is proposed that the majority of palm oil derivatives used in the oleochemicals industry be included in Annex I of EUDR.

Figure 9: Import value of palm oil derivatives into the EU in 2024 sorted by total value, in thousand €/yr (COMEXT). The products requested for inclusion are hydrogenated vegetable oils (HS 151620), chemically modified animal/veg oils (HS 1518), crude glycerol (HS 152000), octanol (HS 290516), lauryl, cetyl, and stearyl alcohols (HS 290517), saturated monohydric alcohols (HS 290519), acetic acid esters (HS 291539), oleic, linoleic, linolenic acids (HS 291615), undecenoic acid (HS 29161910), acyclic monoamines(HS 292119), acyclic polyamines (HS 29212900), quaternary ammonium salts (HS 292390), acyclic amides (292419), misc. chemical products (HS 382499) and polyethers (HS 390729)



3.2.3 Frozen cattle tongue

Cattle meat and most offal products are already included, both in fresh and frozen form, in the scope of the EUDR. However, only fresh cattle tongues fall within the scope of the EUDR whereas frozen cattle tongues (HS 0206 21 00) do not. It was therefore proposed by stakeholders to include frozen cattle tongues.

Trade data show that a significant share of cattle tongues marketed in the Union are imported from third countries in frozen form. In practice, frozen cattle tongues can be considered an upstream product in the supply chain of fresh cattle tongues.

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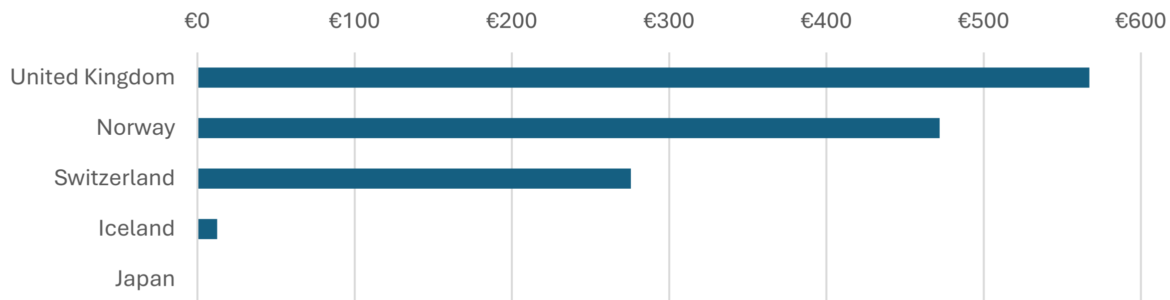
The absence of frozen cattle tongue in Annex I therefore creates a risk of supply chain discontinuity. Hence, frozen cattle tongues are proposed for inclusion within the scope of the EUDR based on the supply chain continuity criterion, the first test in the stepwise approach of the quantitative assessment, rendering a cost-benefit test unnecessary.

Excluding frozen cattle tongues, while their fresh counterparts are included, creates a risk of circumvention, as imports may shift from fresh to frozen products. To prevent such potential circumvention, the qualitative assessment aligns with the quantitative assessment. Therefore, it is proposed to include HS 02062100 in Annex I of the EUDR.

Figure 10: Import value of frozen cattle tongue (HS 0206 21 00) into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT).



3.2.4 Soap in the form of bars, cakes, flakes and granules

Soap, soap noodles and surfactants are downstream oleochemical products. Surfactants are surface-active agents that help break down the interface between water and oils or dirt. They are one of the main ingredients used in detergents. The inclusion of soap (HS 3401) and surfactants (HS 3402) has been proposed by several stakeholders, while other stakeholders expressed opposing views.

There are no further products derived from soap and surfactants in scope of the EUDR that would justify their inclusion based on supply-chain continuity grounds.

The quantitative assessment indicates that the cost of compliance for soap (HS 3401) and surfactants (HS 3402) exceeds the environmental benefits from their inclusion in the product scope. This is due to the high fragmentation of the import base and the relatively low palm oil content for soap (between 20-50%) and surfactants (below 20%)[11]. The highly fragmented importer base increases estimated recurring compliance costs. As background, there are approximately 750 EU importers of palm oil (HS 1511), compared to nearly 16 thousand EU importers of soap (HS 3401). This dispersion of operators results in estimated recurring compliance costs of approximately €43.7 million. By contrast, the relatively low palm oil content in soap, and therefore limited embedded deforestation risk, limits potential environmental benefits to an estimated €8.0 million.

[11] WWF 2019: The Impact of the Consumption of Palm Oil in Poland on the Global Natural Environment and Analysis of the Possibility of Replacing it by Other Vegetable Oils

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Similarly, for surfactants, the estimated recurring compliance costs of €16.5 million per year exceed the expected environmental benefits worth €9.4 million per year. Therefore, the quantitative assessment does not suggest including both products in scope of the EUDR.

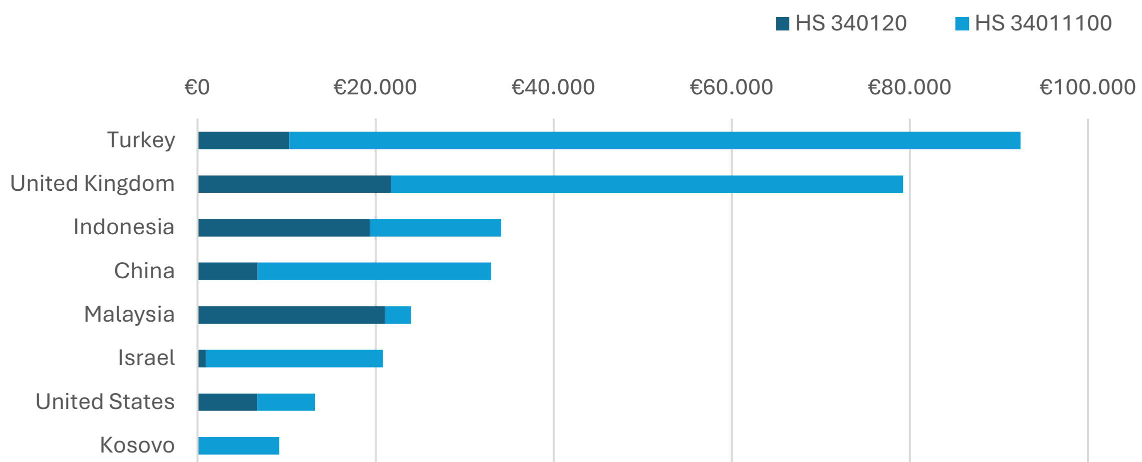
At the same time, some considerations can support inclusion of soap and surfactants despite the outcome of the quantitative assessment. Keeping these products outside the scope could result in a fragmented approach along the palm oil supply chain, as these products containing palm oil could be placed on the Union market without being subject to EUDR obligations. This would risk undermining the effectiveness of the Regulation and maintaining gaps in obligations applicable in the supply chain.

Taking into account the opposing views, the results of the quantitative analysis, and the fragmented approach resulting from non-inclusion, the Commission has analysed the possibility of including products at a more granular level. In particular, the inclusion of non-liquid soaps, namely soap bars (HS 3401 11 00) and soap flakes (HS 3401 20) has been assessed. These products are characterised, on average, by a higher share of natural oils in their composition compared to liquid soaps classified under HS 3401 and surfactants under HS 3402.

Although compliance costs for these subproducts, estimated at €10.9 million and €9.7 million for soap bars and flakes respectively, still exceed the associated environmental benefits, estimated at €4.0 million and €2.5 million, these two subcodes account for 82% of the total environmental benefits associated with the proposed inclusion of HS 3401, while representing only 52% of the estimated compliance costs.

In this context and taking into account the need to ensure coherence and effectiveness across the supply chain, the Commission considers that there are sufficient qualitative grounds at this stage to support the inclusion of soap bars and flakes within the scope of the Regulation. It is therefore proposed to include these products in Annex I of the EUDR.

Figure 11: Import value of soap bars (HS 3401 11 00) and soap flakes (HS 3401 20) into the EU in 2024 sorted by total value, in thousand €/yr (COMEXT).



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3.2.5 Hides, skins and leather of cattle

Hides and skins are the raw, unprocessed outer coverings of bovine animals removed after slaughter, preserved with different techniques, and processed for commercial use. Through the tanning process, hides and skins are transformed into leather. Hides come from large, mature cattle, and thus are thicker and suitable to produce durable leather goods (e.g. shoes, belts). Skins of cattle typically derive from younger or smaller bovines and are thinner and finer in grain and thus often used for high-quality leather products (e.g. gloves, luxury accessories).

In the reaction to the public consultation on the draft delegated Act of April 2025, 25% of the respondents referred to leather. Industrial stakeholders proposed to remove leather from the scope of the EUDR. Some of them have mentioned, as a possible alternative, the inclusion of leather derived products in the scope, to avoid risks of relocation outside the EU. Their main arguments highlight leather as a by-product of meat production. On the other side, a broad range of NGOs have requested to keep leather products in scope of the EUDR. The main arguments presented highlight leather as a co-product of meat production, the substantial market size and its value.

When considered as a by-product of cattle production, hides and skins account for 2.5% of deforestation through price effects and demand interactions in the cattle meat market, and meat is the main revenue source of cattle producers.[12] The remaining 97.5% of the deforestation footprint is attributed to other cattle products. When considered as a co-product (i.e. a material produced simultaneously), hides and skins are set accountable for 5% of cattle-related deforestation by following a value-allocation approach. The remaining 95% of the deforestation footprint is attributed to other cattle products[13].

Depending on the approach, the environmental benefit from leather inclusion could range from €979 to €1957 million per year. Recurring compliance costs are €16.7 million per year. These estimates are subject to a certain level of uncertainty stemming from assumptions around the absolute deforestation allocated to cattle, the share allocated to the skin and the conversion factors used to reflect the processing of raw skins to semi processed goods.

[12] To analyse the impact of leather when solely seen as a by-product and not a driver of deforestation, a hypothetical scenario is considered where no additional income is generated from hides. Under this scenario, producers would lose around 5% of their revenues, the value of skins, and would therefore need to raise meat prices by roughly 5%. When meat becomes more expensive, people buy less of it. Based on typical consumer behaviour, cattle meat has a price elasticity of -0.5 (Tonsor et al, 2018), meaning that a 5% increase in beef prices would reduce demand by about 2.5%. Hence, with leather as a byproduct, the income from hides and skins keeps prices for meat slightly lower, supporting higher meat consumption and thereby more deforestation. Without revenues from cattle skins and thus higher prices for meat, beef demand would fall by around 2.5%, which would in turn reduce cattle-related deforestation by approximately the same percentage.

[13] Value allocation approach based on the scientific publication from Singh, C. and Persson, U.M. (2026) "Global patterns of commodity-driven deforestation and associated carbon emissions"; it deviates from the general mass-based approach (deforestation linked to a commodity is distributed across its subproducts based on the share of total mass each subproduct represents) according to which hides and skins would count for 8% of cattle related deforestation. This is a conservative estimate, as in some large slaughterhouses leather has been reported to account for up to 26% of total earnings, as reported by Bain & Company (2020).

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Were cattle skins and hides not to be included in the scope of the EUDR, by having cattle meat and offal products in scope of the EUDR, a slice of these environmental benefits would still be indirectly captured in most cases when meat is imported into the EU, as the hides associated with meat imports into the EU are inherently required to comply with the no-deforestation criteria.

A number of further qualitative considerations need to be taken into account. First, given the lower economic value of cattle skins and hides compared to meat within overall cattle production, combined with asymmetries in trade flows between meat and hides, economic operators have limited leverage to obtain information required to comply with the EUDR from suppliers outside the Union market (cattle farmers within the Union are in any event subject to the Regulation). Second, leather has, compared to other products, a separate value chain from meat products; the downstream leather value chain is distinct from the meat value chain and typically involves additional processing stages and intermediaries which also reduces the direct link between leather operators and cattle farmers, and maintaining the inclusion would therefore represent a high burden on the industry.

Third, maintaining leather within the scope risks creating an unbalanced approach, as importers of finished leather goods (such as footwear, handbags or other articles) could continue to place them on the Union market without being subject to equivalent due diligence obligations, while operators producing leather goods within the EU would face compliance requirements. The inclusion of derived products to address this situation cannot be considered at this stage due to the specificities of the sector including the high number of new products that would enter the scope of the Regulation as this would not give sufficient time for businesses from EU and third EU countries to prepare before entering into application. Moreover, the potential impact of including derived products on the load of the EUDR IT system also needs to be taken into account.

Against this background and taking into account the need to ensure proportionality and to avoid unintended economic distortions, it is therefore proposed to exclude these products from the scope of the EUDR.

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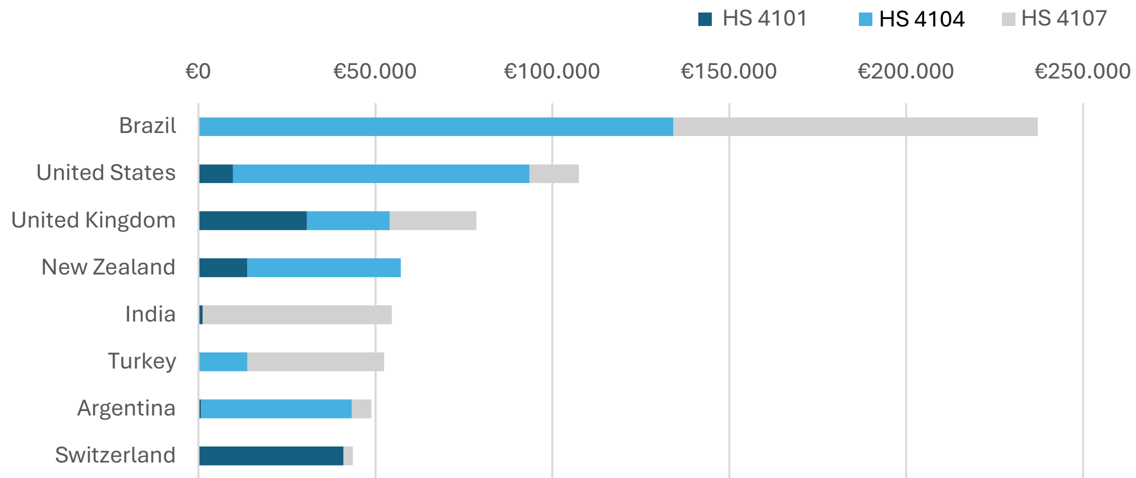
Figure 12: Import value of cattle skin products from 3rd countries into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT). The three products requested for exclusion are raw hides and skins of cattle (HS 4101), tanned or curst hides and skins of cattle (HS 4104), and leather of cattle, further prepared after tanning or crusting (HS 4107)



3.2.6 Retreaded tyres

Retreaded tyres are used tyres at the end of their life cycle. Through the retreading process, a new rubber tread is applied to the old tyre casing, allowing a life-extension of the tyre. As retreaded tyres are manufactured from used tyres, it is difficult for retreaders to retrieve the traceability information of the original tyre casing. Therefore, it has been proposed to exclude retreaded tyres from Annex I and limit the EUDR obligations to the new rubber thread applied to the old casing.

Rubber tyres are end-product; hence, there are no further derived products that would prevent the exclusion of retreaded tyres from the scope of the EUDR based on supply-chain continuity grounds.

As only a small fraction of a retreaded tyre, the new tread (approximately 25%), falls within the scope of the EUDR, and that fraction consists of only about 20% natural rubber, recurring compliance costs exceed environmental benefits for most products considered for removal (cf Annex II). Only rubber tyres for buses (HS 40121200) meet the cost–benefit criteria, driven by their slightly higher natural rubber content. However, this product does with an absolute deforestation value of 5 hectares and a relative deforestation value just below 0.0005 not meet the thresholds for the deforestation criterion required for inclusion via the second pathway. Therefore, retreaded tyres products would not meet the criteria of the quantitative assessment for remaining in scope.

In addition, retreading allows for a life-extension of used tyres, thus encouraging circular and resource efficient practices. Based on the insights from the quantitative and qualitative assessment, it is therefore proposed that retreaded tyres are removed from the product scope of EUDR. Only new rubber thread imported as a standalone product into the EU, to be applied to the old tyre casing in the domestic EU market, remains in scope.

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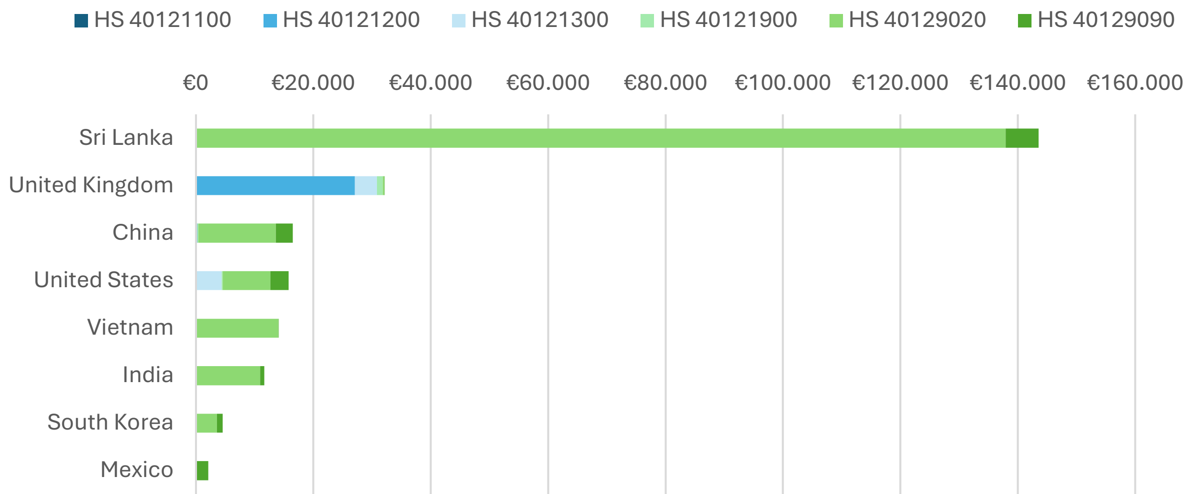
Figure 13: Import value of retreaded tyres from 3rd countries into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT). The products requested for exclusion are retreaded rubber tyres for motor cars (HS 40121100), retreaded rubber tyres for buses (HS 40121200), retreaded rubber tyres for aircrafts (HS 40121300), other retreaded rubber tyres (HS 40121900), solid or cushion rubber tyres (40129020) and rubber tyre flaps (HS 40129090).



3.3 CHANGES PROPOSED BY STAKEHOLDERS BUT NOT IMPLEMENTED IN THE PROPOSAL

This section provides an overview of proposed modifications to the product scope that have not been implemented in the draft Delegated Act at this stage. The three subsections below present the requested changes by stakeholders and describe, based on the results of the quantitative and qualitative analysis, why those requests have not been implemented in the draft Delegated Act.

3.3.1 Biodiesel

Biodiesel is a renewable liquid fuel made from biomass ('biofuels' and 'bioliquids'). It serves as a renewable alternative to fossil fuels in hard-to-abate sectors, such as aviation and maritime transport, where electrification is not a viable option. It was proposed by stakeholders to include biodiesel.

Biodiesel is an end-product; hence, there is no further derived products that could justify its inclusion in the scope of the EUDR based on supply-chain continuity grounds.

With a small importer base and a significant percentage of palm oil embedded in biodiesel (HS 38260010), the quantitative analysis concludes that the environmental benefits of including biodiesel in scope of the EUDR, with an estimated value of €66.9 million per year, far exceed the estimated recurring compliance costs of €353 thousand per year[14].

[14] The analysis assumes that all imported biofuels consist of 50% palm oil, that all importing operators handle palm oil–based biofuels, and that import volumes scale linearly with the number of operators. In practice, not all biofuels are palm oil–based, and not all operators import such products. As a result, both the estimated environmental benefits and associated compliance costs are likely overstated. However, provided that the number of operators trading in palm oil–derived biofuels scales linearly with the traded volume, compliance costs would remain at any time lower than the environmental benefits.

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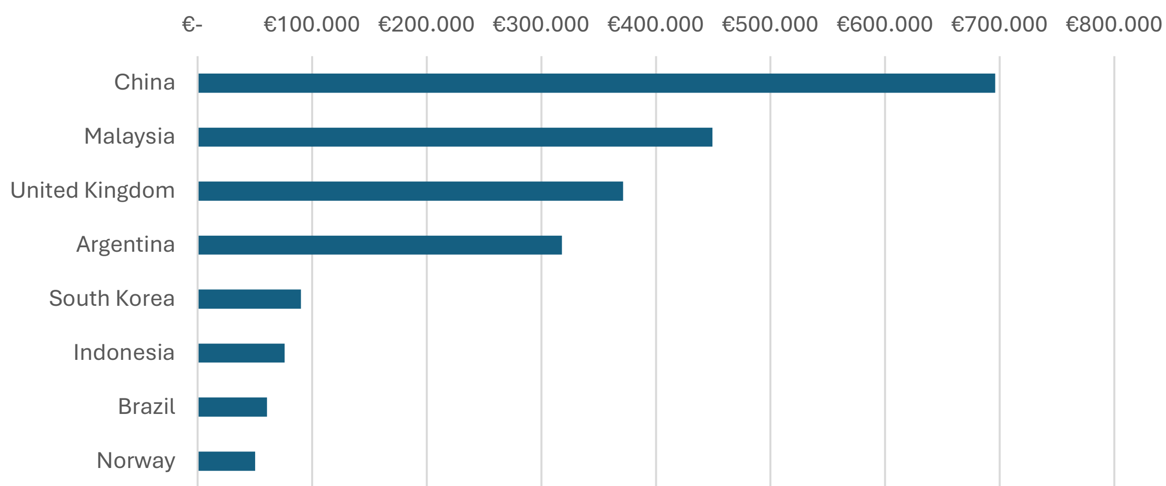
Whilst biodiesel does not meet the criteria for inclusion under pathway 1, it fulfils the additional criteria for inclusion via pathway 2 of the quantitative assessment, i.e., palm oil-based biodiesel exceeds the deforestation threshold while the administrative burden remains below the 5% threshold.

However, biodiesel is already subject to Directive (EU) 2018/2001 as amended by Directive (EU)2023/2413[15] (Renewable Energy Directive). The placement of biodiesel on the market is therein regulated in a strict and effective manner, addressing both direct and indirect environmental impacts. Including biodiesel within the scope of the EUDR would therefore lead to double regulation without providing additional environmental benefits. It is therefore suggested to maintain this product out of the scope of EUDR.

Figure 14: Import value of biofuels from 3rd countries into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT).



3.3.2 Preparations used in animal feed

Animal feed preparations are feed products obtained by processing animals or vegetable materials. The inclusion of preparations used in animal feed was proposed by stakeholders.

Animal feed preparations are an end-product; hence, there is no further derived products that could justify their inclusion in the scope of the EUDR based on supply-chain continuity grounds.

According to the quantitative assessment, with a small importer base and a significant percentage of palm cake embedded in animal feed preparations, environmental benefits of including animal feed preparations (HS 2309) in scope are with an estimated value of €51.4 million per year 4 times higher than the recurring compliance costs of €12.4 million per year[16].

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[15] OJ L, 31.10.2023. ELI: http://data.europa.eu/eli/dir/2023/2413/oj.

[16] The analysis assumes that all imported animal feed preparations consist of 50% palm oil, that all importing operators handle palm oil–based feed preparations, and that import volumes scale linearly with the number of operators. In practice, not all feed preparations are palm oil–based, and not all operators import such products. As a result, both the estimated environmental benefits and associated compliance costs are likely overstated.

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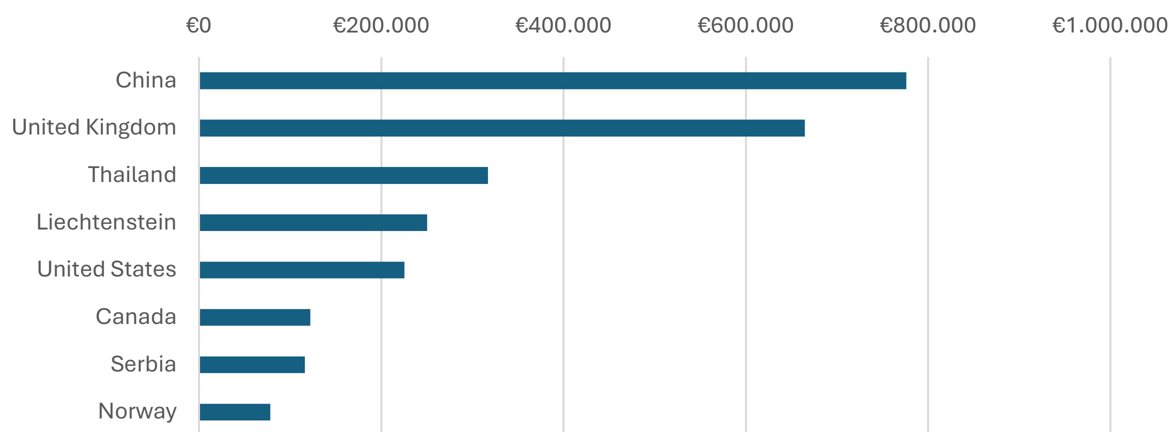
Animal feed preparations do not meet the criteria for inclusion under pathway 1 but do meet the criteria relating to relative deforestation risk and administrative burden and are therefore suggested for inclusion via pathway 2.

At the same time, while the quantitative assessment indicates potential benefits, the overall impacts on the agricultural sector have not yet been sufficiently assessed. This is particularly relevant in light of the Commission's Vision for Agriculture and Food, which highlights that the EU's food sovereignty depends to a large extent on imported inputs such as feed and underlines the need to reduce strategic dependencies and ensure resilient supply chains.

In this context, there is not sufficient qualitative evidence at this stage for the Commission to support inclusion of preparations used in animal feed in the scope of the Regulation. It is therefore suggested to maintain these products outside the scope.

Figure 15: Import value of animal feed preparations from 3rd countries into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT).



3.3.3 Oilcake and other solid residues of palm nuts or kernels

Oilcake and other solid residues of palm nuts or kernels (HS 230660) are palm oil derivatives resulting from the physical refining of palm oil. They are used in the manufacturing of animal feed. Stakeholders requested their removal from the EUDR product scope.

As further prepared animal feed preparations are not proposed for inclusion in the scope of the EUDR (Section 3.3.1), there are no grounds would that prevent the removal of palm cake from the EUDR scope, based on the supply chain continuity criterion.

However, according to the quantitative assessment, the environmental benefits derived from their inclusion in the scope of EUDR exceed the recurring compliance costs, with environmental benefits of €154.5 million and compliance costs of €187,000. Additionally, while the product does not meet the criteria for inclusion under pathway I, the product meets the deforestation and administrative burden criteria under pathway II. Therefore, the quantitative approach suggests keeping HS 230660 in scope.

However, provided that the number of operators trading in palm oil–derived feed preparations scales linearly with the traded volume, compliance costs would remain at any time lower than the environmental benefits.

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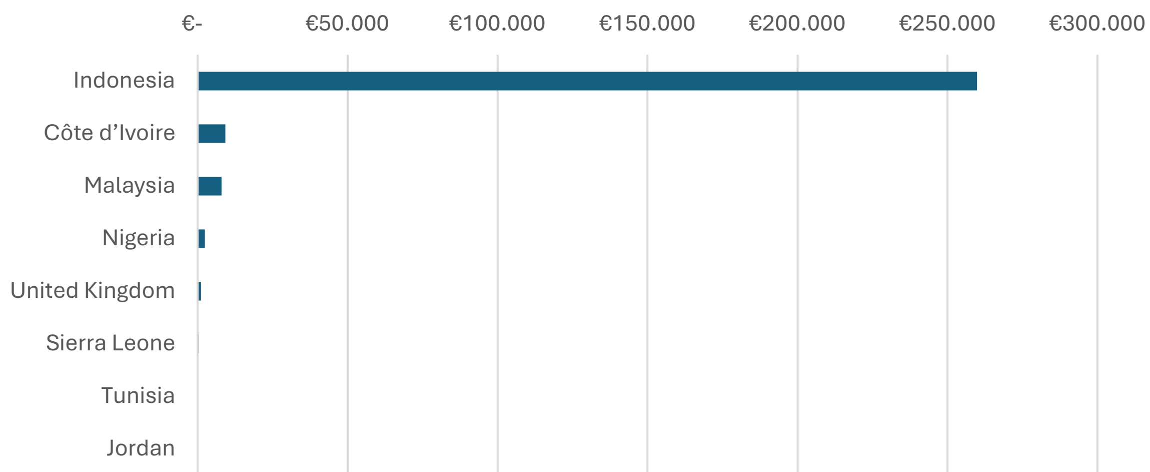
In addition to relevant environmental impact of this product shown by the quantitative analysis, the exclusion of oilcake and other solid residues of palm nuts or kernels would be in contrast with the approach proposed for the palm oil supply chain, where the proposed inclusion of further palm oil derivatives aims to ensure a uniform regulatory approach and avoid inconsistencies in the obligations applicable throughout the supply chain, in particular for the oleochemicals sector. Excluding oilcake would also affect this balanced approach between derived products used in animal feed, as some of these products such as soya cake or cocoa husks would still be covered by EUDR obligations while oilcake would be out of scope. On the basis of the quantitative and qualitative insights, it is therefore proposed to maintain oilcake within the product scope of EUDR.

Figure 16: Import value of palm oil products from 3rd countries into the EU27 in 2024 sorted by total value, in thousand €/yr (COMEXT). The product requested for exclusion is oil cake (HS 230660).



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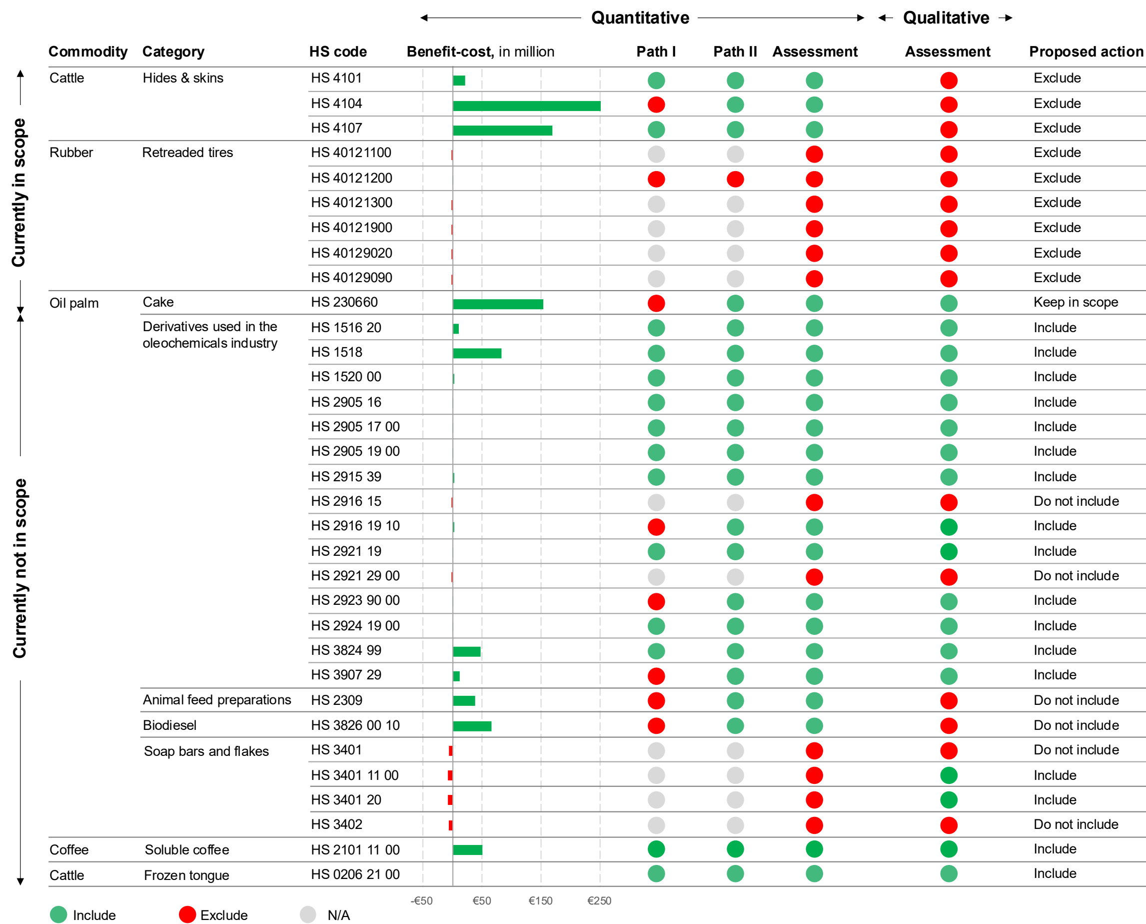
3.4 OVERVIEW OF QUALITATIVE AND QUANTITATIVE ASSESSMENT

An overview of the considerations and final analysis under both the qualitative and quantitative assessment is presented below in Figure 17. Vertically, the figure lists all product codes submitted by stakeholders for analysis, with those currently in scope on top and the codes currently not in scope below. Horizontally, it presents the results of the quantitative and qualitative assessments. Within the quantitative assessment, the net benefit[17] (environmental benefit minus recurring compliance cost) is shown together with the assessment of criteria under Path I and Path II of the quantitative approach. The colour scheme indicates the EUDR scope assessment: green denotes a positive test or inclusion assessment, red indicates a negative assessment, and grey signifies that the step is not applicable because a preceding step in the stepwise approach already yielded a negative assessment.

Figure 17: Overview of proposed product codes and the results of quantitative and qualitative assessments. Vertically, codes currently in scope are presented on top, and those currently not in scope below. Horizontally, the figure shows the quantitative and qualitative assessments, with net benefit (environmental benefit minus compliance cost) shown under the qualitative assessment alongside Path I and II criteria from the quantitative approach. Colours indicate EUDR scope: green = positive assessment/inclusion, red = negative/exclusion, grey = step not applicable due to a prior negative assessment. The final column spells out the proposed change in Annex I of the EUDR.



[17] The bar with the net benefits for HS 4104 is truncated; computed net benefits are €1.750 million.

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4. CONCLUSIONS

The comprehensive analysis of stakeholders' proposals for inclusion/exclusion of derived products is based on first a quantitative assessment, which combines data on environmental footprint, costs of compliance and trade aspects. The insights of the quantitative assessment are then complemented with qualitative considerations to evaluate stakeholders' proposals concerning EUDR product scope.

Based on the quantitative and qualitative considerations presented in section 3 and 4, seventeen product codes are proposed for inclusion in Annex I of the EUDR, three product codes are proposed for exclusion from that Annex and one product code is proposed to be replaced with a more specific product code.

The results of the analysis presented in this SWD is reflected in a draft Delegated Act amending Annex I of the EUDR accordingly. The draft Delegated Act, published alongside this working document, will now be subject to the 4-week public feedback after which the Commission will carefully analyse all input before presenting a final Delegated Act. Any new request for inclusion/exclusion from Annex I of the EUDR that might be presented during the public feedback will be analysed according to the assessment methodology presented in this paper.

Table 1: Product codes proposed for inclusion in Annex I of EUDR

Commodity	HS Code	Description
Cattle	ex 0206 21 00	Frozen cattle tongues
Coffee	ex 2101 11 00	Extracts, essences, and concentrates of coffee
Oil palm	ex 1516 20	Palm, palm kernel and babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
Oil palm	ex 1518 00	Palm, palm kernel and babassu oils and their fractions boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm
Oil palm	ex 1520 00	Crude glycerol, glycerol waters and lyes that have been produced using oil palm
Oil palm	ex 2905 16	Octanol (octyl alcohol) and isomers thereof, that have been synthesized using oil palm
Oil palm	ex 2905 17 00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol), that have been synthesized using oil palm

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Oil palm	ex 2905 19 00	Other saturated monohydric alcohols, not elsewhere specified or included, that have synthesized using oil palm
Oil palm	ex 2915 39	Esters of acetic acid, other than ethyl acetate, vinyl acetate, n-butyl acetate and dinoseb (ISO) acetate, that have been synthesized using oil palm
Oil palm	ex 2916 19 10	Undecenoic acids, its salts and esters that have been synthesized using oil palm
Oil palm	ex 2921 19	Acyclic monoamines and their derivatives; salts thereof, other than methylamine, di- or trimethylamine and their salts, 2-(N,N-dimethylamino)ethylchloride hydrochloride, 2-(N,N-diethylamino)ethylchloride hydrochloride and 2-(N,N-diisopropylamino)ethylchloride hydrochloride, that have been synthesized using oil palm
Oil palm	ex 2923 90 00	Quaternary ammonium salts and hydroxides, other than choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate, that have been synthesized using oil palm
Oil palm	ex 2924 19 00	Acyclic amides, carbamates and their salts, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO), that have been synthesized using oil palm
Oil palm	ex 3824 99	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, that contain or have been made using oil palm
Oil palm	ex 3907 29	Other polyethers in primary forms, other than bis(polyoxyethylene) methylphosphonate, that have been made using oil palm
Oil palm	ex 3401 11 00	Soap in the form of bars, cakes, moulded pieces or shapes for toilet use (including medicated products), that contain or have been made using oil palm
Oil palm	ex 3401 20	Soap in forms other than bars, cakes, moulded pieces or shapes, that contain or have been made using oil palm

Table 2: Products codes proposed for exclusion from Annex I of EUDR

Commodity	HS Code	Description
Cattle	ex 4101	Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned,

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		parchment-dressed or further prepared), whether or not dehaired or split
Cattle	ex 4104	Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared
Cattle	ex 4107	Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114

Table 3: Product codes proposed for replacement in Annex I of EUDR

Commodity	HS Code	To be replaced with
Rubber	ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	ex 4012 90 30 Tyre treads

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ANNEX I - KEY VARIABLES AND DATA SOURCES

The methodology presented in this SWD is based on a stepwise approach bringing together data on deforestation footprint of derived products, costs of compliance and trade aspects. Three sets of key variables underpin the inclusion and exclusion logic presented in Section 3 and elaborated further below. These are:

(i) The estimated embedded deforestation and associated emissions in derived products placed on the EU market by operators at product level which underpins the calculation of environmental benefits.
(ii) The estimated recurring compliance costs.
(iii) Trade volumes and values.

Embedded deforestation and associated emissions

The deforestation D_p embedded in the import of product p is the summed product of the deforestation intensity $I_{r,c,p}$ of raw commodity r in country c, the volume of the derived product placed on the EU market by opeartors $M_{p,c}$, and the conversion factor f_p over time period 2015-2020[18]:

$$D_p = \sum_c I_{r,c,p} \cdot f_p \cdot M_{p,c}$$

The conversion factor f_p expresses the proportion of the relevant primary commodity contained in a given derived product. It translates trade volumes of derived goods into the corresponding quantity of primary commodity embedded in those goods for the purpose of estimating associated deforestation and emissions. The conversion ratio therefore accounts only for processing losses and for dilution resulting from the incorporation of other ingredients not derived from the same primary commodity. It does not reflect the generation of co-products or by-products during primary processing, as these outputs have their own economic value and associated deforestation impacts.

This approach avoids overstating impacts by attributing the entire upstream production volume to a single downstream product. Instead, it ensures that only the share of the primary commodity physically embodied in the traded product is considered, while upstream impacts are allocated proportionally across all economically valuable co-products. In this way, the methodology maintains internal consistency between physical trade flows and impact accounting and prevents double counting or misallocation of deforestation risk.

[18] The DeDuCE dataset, which provides estimates of deforestation by country and commodity, is only available up to 2022. However, the model exhibits limitations for the years 2021–2022, making it difficult to accurately assess recent trends in the deforestation impact of derived products. In particular, delays in national reporting of agricultural land-use and harvested area data, which serve as inputs to the DeDuCE model, may distort deforestation signals.

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Illustrative example of the conversion factor for soap

To produce 1 tonne of soap, 400 kg of palm oil are required, while the remaining 600 kg consists of other oils, water, and salts. The conversion factor for palm oil in this soap is therefore 0.4. This factor accounts for processing losses during the soap production, but not for the refining from palm nuts. Co-products such as palm kernel cake, crude palm oil, or palm oil mill effluent (POME) have their own economic value and are allocated their own share of upstream deforestation and emission impacts.

Conversion factors are assumed to be constant over time and geography and computed based on a combination of scientific literature and expert and stakeholder consultations, building on work delivered by the consultants under the review contract.

The volume M_p of dervided product p placed on the EU market by operators is derived from COMEXT, the European Commission's official database on international trade in goods[19]. COMEXT provides detailed, product-level import statistics reported by both EU member states and partner countries[20].

The deforestation intensity $I_{r,c,p}$ indicates, on average, the amount of deforestation associated with the production of one unit of raw commodity r in country c. It reflects the area of forest converted per unit of commodity produced, considering land-cover changes directly attributable to that commodity. A distinction is made between the computation of the deforestation intensity factor for raw commodities and derived products.

For raw commodities, the deforestation intensity I_{raw} is computed as the ratio between the reported forest land-cover loss $F_{c,r}$, in hectares, directly attributable to the cultivation of that commodity in country c and the total production of that commodity $Q_{c,r}$, in tonnes, in the same country and period:

$$I_{raw,r,c} = \frac{F_{c,r}}{Q_{c,r}}$$

Annual deforestation data per commodity and country are sourced from DeDuCE[17], a database of deforestation and emissions statistics linked to agricultural and forestry production, based on the scientific, peer-reviewed work of Singh and Persson, published in *Nature Food* (2026).

[19] Eurostat, Comext – International Trade in Goods Database (https://ec.europa.eu/eurostat/web/international-trade-in-goods/database)
[20] Singh, C. and Persson, U.M. (2026). Global patterns of commodity-driven deforestation and associated carbon emissions (https://www.deforestationfootprint.earth/)

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This work builds on the work of Pendrill and Persson (2019)[21], used in the impact assessment of the EUDR, by applying a new comprehensive integrated modelling framework (DeDuCE) combining spatial tree-cover loss data, statistical land-use data, and carbon stock maps to directly attribute deforestation and its emissions to specific commodities.

National production statistics for the commodities are extracted from FAOSTAT, the statistical database of the Food and Agriculture Organization of the United Nations[22]. As the reporting categories in the FAOSTAT and DeDuCE databases are not identical, a mapping was conducted between the commodities in DeDuCE and FAOSTAT prior to calculating the deforestation intensity ratios for each relevant commodity (see Table 4).

Table 4: Mapping between the commodities regulated under the EUDR and reporting categories in the DeDuCE and FAOSTAT databases

EUDR commodity	***DeDuCe***	***FAOSTAT***
Cattle	Cattle meat	Meat of cattle with bone, fresh or chilled Edible offal of cattle, fresh, chilled or frozen Cattle fat, unrendered
	Leather	Raw hides and skins of cattle
Cocoa	Cocoa beans	Cocoa beans
Coffee	Coffee, green	Coffee green
Oil palm	Oil palm fruit	Oil palm fruit
Rubber	Natural rubber in primary forms	Natural rubber in primary forms
Soya	Soya beans	Soya beans
Wood	Forest plantation	Sawlogs and veneer logs, non-coniferous and non-coniferous Pulpwood, round and split, coniferous and non-coniferous Other industrial roundwood, coniferous and non-coniferous

[21] Pendrill, F., Persson, U. M., Godar, J., & Kastner, T. (2019). Deforestation displaced: trade in forest-risk commodities and the prospects for a global forest transition. *Environmental Research Letters*, *14*(5), 055003. (https://iopscience.iop.org/article/10.1088/1748-9326/ab0d41)
[22] FAOSTAT – Food and Agriculture Organization of the United Nations (https://www.fao.org/faostat)

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Whilst this deforestation intensity factor can be safely applied when computing the deforestation impact of raw commodities, it is only valid for derived products under the assumption that the country of origin is the same as the country of production. In reality, supply chains are often more complex: raw commodities are frequently traded and refined into derived products in a different country, resulting in a divergence between the country of production of the raw commodity and the country of origin of the product.

To account for this and ensure that the deforestation impact in the country of production is appropriately reflected, even when the product passes through a third country for processing, a separate deforestation intensity factor is computed for derived products. This derived-product intensity factor $I_{derived}$ reflects the weighted deforestation per unit of product volume, combining the domestic deforestation occurring in the country where the product is processed, the imported deforestation embodied in the raw commodities sourced V_{in} from other countries, and exported deforestation associated with raw commodities exported V_{out} for further processing:

$$I_{derived,r,c} = \frac{F_{c,r} + \sum_b \left(I_{raw,r,b} \cdot V_{in,c,b} - I_{raw,r,c} \cdot V_{out,c,b}\right)}{Q_{c,r} + \sum_b \left(V_{in,c,b} - V_{out,c,b}\right)}$$

The volume of imports and exports is adopted from FAOSTAT's detailed trade database, which provides country-level bilateral trade flows by commodity. The database compiles officially reported national trade statistics and harmonises them using internationally comparable commodity classifications, ensuring consistency across reporting countries and over time. For leather products, limited statistics are available in FAOSTAT. Therefore, bilateral trade statistics from UN Comtrade were used to capture leather-related trade flows.

Illustrative example of the intensity factor for derived cocoa products from Switzerland

Consider derived cocoa products, such as chocolate, produced in Switzerland, a country that does not cultivate cocoa domestically. All cocoa used is imported, hence the entire deforestation footprint of its derived cocoa products originates from the producing countries. Assume for instance that 70% of the cocoa originates from Côte d'Ivoire and 30% from Ghana and that the deforestation intensities of cocoa production in these countries are 2.5 ha per tonne for Côte d'Ivoire and 1.8 ha per tonne for Ghana. Based on these values, the weighted deforestation intensity of the cocoa embedded in Swiss chocolate is approximately 2.29 hectares per tonne of cocoa.

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A similar approach can be applied to estimate the embedded greenhouse gas (GHG) emissions associated with the import of raw commodities and derived products. Just as deforestation intensities are expressed per unit of commodity produced in each country, emissions intensities can be calculated based on the total GHG emissions from and land cover or land-use change, divided by the total volume of the commodity produced.

The computed embedded deforestation and emissions on a product level are converted into an environmental benefit, i.e., the environmental benefits quantify the economic value of prevented forest loss and associated GHG emissions:

$$B_p = D_p \cdot P_{ETS} + E_p \cdot P_{ecosystem}$$

The economic value of prevented forest loss B_p is calculated as the product of the avoided deforestation (in hectares) and the monetary value of ecosystem services provided per hectare of forest $P_{ecosystem}$. The value of ecosystem services varies depending on several factors, including forest type (e.g., temperate versus tropical), climatic conditions, cultural and recreational use, and surrounding land-use patterns. For the purpose of this study, a uniform global value is applied across all forest types. An ecosystem services value[23], of €10,000 per hectare per year is adopted from Brander et al. (2024)[24] as a representative value for tropical, subtropical and temperature forests, while a carbon price of €100 per ton of CO_2 is adopted in line with the initial impact assessment[25].

The methodology incorporates only a cost per hectare of forest loss and, due to data limitations, does not quantify the cost of forest degradation. While this is not problematic for most commodities, where production is primarily associated with land cover change, it constitutes a limitation for the impact assessment of wood products, which are mainly associated with forest degradation rather than land use change. As a result, the environmental benefits of wood-derived products are likely to be significantly underestimated, making this analysis insufficient fit to draw robust conclusions regarding wood derivatives

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[23] An ecosystem service value is the quantified benefit that humans derive from natural ecosystems, such as clean water, food production, climate regulation, recreation, and the maintenance of genetic resources that support crop improvement, medicine development, and ecosystem resilience.

[24] Brander, L. M., De Groot, R., Schägner, J. P., Guisado-Goñi, V., Van't Hoff, V., Solomonides, S., ... & Thomas, R. (2024). Economic values for ecosystem services: A global synthesis and way forward. *Ecosystem Services*, *66*, 101606.

[25] Commission Staff Working Document – Impact Assessment (2021)

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Compliance costs

Estimated recurring compliance costs for operators under the obligations stipulated in the EUDR are calculated, in line with the methodology applied in the review study quantifying environmental reporting costs across the EU environmental acquis[26], as the product of the number of unique operators placing a derived product p in a given year on the EU27 market with the compliance cost per operator:

$$C_p = N_p \cdot C_{operator,p}$$

The number of unique operators N_p for product p is derived from DG TAXUD's Surveillance database. This database collects detailed customs data on goods imported into and exported from the European Union, based on customs declarations submitted by economic operators and national customs authorities.

Since operators frequently import multiple products within the same commodity group, compliance activities (e.g., IT system maintenance, due diligence systems, and reporting procedures) generate economies of scale. To avoid overestimating total compliance costs, the number of unique operators per product is therefore adjusted. Specifically, the count is scaled by the ratio between the sum of unique operators across all products within a commodity group and the total number of unique importers for that commodity. This adjustment accounts for overlaps between product-level importer populations and reflects cost synergies when operators handle multiple related products.

For importing operators, the calculations apply the same unit compliance cost assumptions as used in the initial impact assessment. The impact assessment estimated annual due diligence compliance costs per company at €1,000 in the low scenario, €10,000 in the central scenario, and €15,000 in a high scenario when sourcing from standard- or high-risk countries[27]. This study, in line with the aforementioned study, focuses exclusively on the central estimate of €10,000 per company. For sourcing from low-risk countries, the compliance cost per company is assumed to be 50% of the standard cost, reflecting the reduced due diligence obligations. Companies sourcing exclusively from low-risk countries are not required to conduct a risk assessment or implement a risk mitigation plan, thereby lowering administrative and compliance burdens. The average recurring compliance cost per unique operator $C_{operator,p}$ is for each product p calculated as the weighted average compliance costs, based on the value share of product volumes sourced from high-, standard-, and low-risk countries, in line with the country benchmarking set out in the Implementing Regulation published in May 2025[28].

[26] "Assessment of environmental reporting and the potential for simplification" study commissioned by the Commission and expected to be published in late 2026.
[27] Final report – Service contract on EU policy on forest products and deforestation – Task 3: impact assessment on demand side measure to address deforestation
[28] Commission Implementing Regulation laying down rules for the application of the Deforestation Regulation

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Illustrative example of compliance cost for cocoa beans

Cocoa beans imported into the EU originate predominantly from standard-risk countries (77%), while the remaining 23% are sourced from low-risk countries. Imports from high-risk countries are negligible and can therefore be disregarded for the purpose of this calculation. Operators sourcing from standard- or high-risk countries incur an annual due diligence cost of €10,000 per company. For sourcing from low-risk countries, the compliance cost is assumed to be half of that amount (€5,000). The average compliance cost per unique operator is calculated as a weighted average, using the respective import shares as weights. Applying the 77% share at €10,000 and the 23% share at €5,000 results in an estimated average compliance cost of approximately €8,600 per cocoa-importing operator. With an assumed 1000 operators importing cocoa beans into the EU27, the total cost of compliance is €8.6 million per year.

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ANNEX II – KEY INPUTS AND OUTPUTS

Commodity	HS code	Conversion factor (-)	Commodity share (-)	Import (t/yr)	Intra-EU trade (t/yr)	Import value ('000 €)	Importers (#)	Deforestation (ha)	Emissions (MtCO2)	Environmental benefits ('000 €/yr)	Compliance costs ('000 €/yr)
Cattle	4101	1.00	1.00	144.20	693.62	283,996	348.00	283-565	0.09-0.17	11,278-22,557	740.63
	4104	2.33	1.00	373.45	79.94	1,027,113	1,291.00	17,495-34,989	7.0-14.0	876,406-1,752,812	3,843.23
	4107	4.20	1.00	47.99	90.25	731,531	4,125.00	1,726-3,451	0.74-1.47	90,784-181,567	12,157.65
Coffee	210111	2.60	1.00	62.17	107.90	501,388	1,093.50	1,864.88	0.36	54,242.89	4,247.09
Oil Palm	1516	1.00	1.00	123.55	581.50	159,027	156.00	143.80	0.07	8,808.58	543.58
	1518	1.00	1.00	1,195.18	1,948.22	667,340	647.00	1,455.39	0.71	85,711.68	2,126.22
	152000	0.86	0.81	90.90	513.94	21,239	178.00	90.10	0.03	3,690.90	629.57
	230660	1.00	1.00	1,754.96	646.33	206,319	40.00	1,824.37	1.36	154,468.16	186.59
	2309	0.51	0.50	1,728.34	10,782.57	1,709,671	5,010.50	923.37	0.42	51,422.46	12,377.05
	290516	1.07	0.99	23.64	236.52	29,909	104.50	26.65	0.02	1,806.46	318.33
	290517	1.02	0.99	27.26	49.93	33,830	139.00	28.39	0.01	1,719.89	441.85
	290519	1.02	0.99	53.43	310.71	91,323	416.00	65.18	0.02	2,229.61	1,189.97
	291539	0.84	0.82	74.05	153.38	153,797	680.50	67.58	0.04	4,445.81	1,651.39
	291615	0.84	0.82	10.46	35.50	18,391	351.50	9.88	0.01	658.80	1,209.12
	29161910	0.84	0.82	36.57	0.31	21,361	65.50	31.08	0.03	3,005.78	304.20
	292119	0.96	0.93	38.75	76.11	132,003	649.50	39.07	0.02	2,745.98	1,589.96
	29212900	0.81	0.77	10.38	74.83	37,225	473.00	8.99	0.01	635.05	1,131.86
	292390	0.71	0.63	49.29	98.97	146,023	933.00	36.67	0.02	2,679.80	2,203.47
	292419	1.08	0.87	61.88	135.14	212,289	1,529.00	77.79	0.04	4,565.08	3,657.57
	340111	0.50	0.50	142.03	338.14	243,474	4083.50	68.410	0.034	€4,035,633	10,905.84
	340120	0.50	0.50	79.12	255.49	97,701	3198.00	45.804	0.021	€2,533,409	9,693.85
	382499	0.97	0.97	819.25	5,922.74	2,368,005	2,656.50	903.44	0.45	53,840.70	6,482.79
	38260010	0.50	0.41	2,212.70	7,806.59	1,721,769	95.00	1,322.21	0.54	66,912.89	352.65
	390729	0.54	0.48	325.91	1,559.24	942,662	471.00	183.87	0.11	13,026.92	1,122.17

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Rubber	40121100	0.04	0.14	1.21	8.62	2,974	45.00	0.14	0.00	5,554.98	86.79
	40121200	0.08	0.30	11.60	85.26	30,153	88.50	5.31	0.00	191,607.60	170.10
	40121300	0.11	0.43	2.21	2.22	6,376	52.00	1.41	0.00	51,391.87	100.02
	40121900	0.04	0.14	0.76	6.44	1,612	82.00	0.12	0.00	4,285.99	158.59
	40129020	0.11	0.43	56.93	54.95	133,253	473.50	26.69	0.01	850,947.16	913.50
	40129090	0.20	0.20	1.93	1.45	6,464	438.00	1.30	0.00	42,616.64	906.84

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Frequently Asked Questions

Implementation of the EU Deforestation Regulation

Version 5 – April 2026

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This document is a working document drafted by the Commission services intending to provide information to national authorities, operators and other stakeholders for the implementation of Regulation of the European Parliament and of the Council on the making available on the Union market as well as export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (referred to in this document as 'the Regulation', 'this Regulation' or 'EUDR'). This document only reflects the views of the Commission services. It is not legally binding and does not engage the Commission's liability.

Updates and additions to the fourth iteration of this document (published in April 2025) are indicated by (UPDATED) and (NEW).

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1. Traceability

1.1. Why and how must operators collect coordinates? (UPDATED)

The Regulation requires operators placing covered products on the EU market or exporting them to collect geographic coordinates of the plots of land where the commodities were produced. This does not apply to downstream operators who place on the market or export such products (for more information on downstream operators, see Chapter 3 of this document).

Traceability to the plot of land (i.e., the requirement to collect the geographic coordinates of the plots of land where the commodities were produced) is necessary **to demonstrate that there has been no deforestation at the specific location of production**. Geographic information linking products to the plot of land is already used by part of the industry and a number of certification organisations. Remotely sensed information (air photos, satellite images) or other information (e.g., photograph in the field with linked geotags and time stamps) may be used for verifying if the geolocation of declared commodities and products is linked to deforestation.

The geolocation coordinates need to be provided in the due diligence statements (hereinafter referred to as "due diligence statement" or "DDS") or, where applicable, in the simplified declarations (hereinafter referred to as "simplified declaration" or "SD") that operators are required to submit to the Information System ahead of the placing on the EU market or export from the EU of the products. It is therefore a core part of the Regulation, which prohibits the placing on the EU market, or the export, of any product covered by the Regulation's scope whose geolocation coordinates have not yet been collected and submitted as part of a due diligence statement. The only exception is the SD of micro or small primary operators (MSPO), for whom the geolocation may be replaced by a postal address, provided that the postal address clearly corresponds to the geographic location of the plots of land or establishment concerned (see FAQ 3.28 for more details).

Collecting the geolocation coordinates of a plot of land can be done via mobile phones, handheld Global Navigation Satellite System (GNSS) devices and widespread and free-to-use digital applications (e.g. Geographic Information Systems (GIS)). These do not require mobile network coverage, only a solid GNSS signal, like those provided by Galileo.

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For plots of land of more than 4 hectares used for the production of commodities other than cattle, the geolocation must be provided using polygons, meaning latitude and longitude points of six decimal digits to describe the perimeter of each plot of land. For plots of land under 4 hectares, operators can use a polygon or a single point of latitude and longitude of six decimal digits to provide geolocation. Establishments where cattle are kept can be described with a single point of geolocation coordinate.

Please note that the Regulation does not impose direct obligations on producers in third country (unless they are directly placing products on the EU market).

For obligations of downstream operators and traders, see FAQ 3.4.

1.2. Should all commodities (imported, exported, traded) be traceable? (UPDATED)

The traceability requirements apply to each batch of imported/exported/traded relevant commodities.

The Regulation requires that operators trace every relevant commodity back to its plot of land before making a relevant product available or placing it on the EU market, or before exporting it. Consequently, the submission of a due diligence statement which includes geolocation information (or, in the case of a micro or small primary operator, postal address information, provided that the postal address clearly corresponds to the geographic location of the plots of land or establishment concerned) is a requirement for the relevant products to be imported (customs procedure 'release for free circulation') to be exported (customs procedure 'export') and for transactions within the EU market. Downstream operators and traders ensure traceability by collecting information about their direct business partners (suppliers and commercial clients) and making such information available to Competent Authorities upon demand (see Art. 5(3), (4) EUDR).

1.3. How does it work for bulk-traded or composite products? What about composite products containing different commodities? (UPDATED)

For products traded in **bulk**, such as soy or palm oil for instance, this means that the operator needs to ensure that all plots of land involved in a shipment are identified and that the commodities are not mixed at any step of the process with commodities of unknown origin or from areas deforested or degraded after the cut-off date of 31 December 2020.

For relevant **composite** products, such as e.g. imported wooden furniture with different wood components, the operator needs to geolocate all the plots of land where the relevant commodity (wood, for example) used for the manufacturing process has been produced. The relevant commodities' components may be neither of unknown origin nor from areas deforested or degraded after the cut-off date.

In the case of **composite** products containing multiple different relevant commodities or products (for example, a chocolate bar containing cocoa powder, cocoa butter and palm oil), the operator placing such a product on the EU market or exporting from it will need to conduct due diligence only on the main commodity and (derived) products deemed relevant under the EUDR, this being the commodity contained in the left column of Annex I. For example, for chocolate bars (Code 1806), the relevant commodity linked to it is cocoa. This

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means that the due diligence obligation and information requirements extend only to relevant products listed in the right column of Annex I under the relevant commodity which the chocolate bar contains or has been made using, which in this case is the cocoa powder and cocoa butter under the commodity cocoa.

1.4. Are mass balance chains of custody allowed?

The Regulation requires that the commodities used for all products falling under the scope be traceable to the plot of land.

Mass balance chains of custody that allow for the mixing, at any step of the supply chain, of deforestation-free commodities with commodities of unknown origin or non-deforestation-free commodities **are not allowed** under the Regulation, because they do not guarantee that the commodities placed on the EU market, or exported, are deforestation-free. Therefore, the commodities placed on the EU market, or exported, need to be segregated from commodities of unknown origin or from non-deforestation-free commodities at every step of the supply chain. As mass balance is therefore to be ruled out, full identity preservation is not needed.

1.5. What if part of a product is non-compliant?

If part of a relevant product is non-compliant, **the non-compliant part needs to be identified and separated from the rest** before the relevant product is placed on the EU market or exported, and that part may be neither placed on the EU market nor exported.

If identification and separation cannot be done, for instance because the non-compliant products have been mixed with the rest, then the whole relevant product is non-compliant as it cannot be guaranteed that the conditions of Art. 3 EUDR are met and therefore it may be neither placed on the EU market nor exported.

For instance, when bulk commodities have all been mixed and are linked to several hundred plots of land, the fact that one of the plots of land has been deforested after 2020 would make the whole relevant batch non-compliant.

A product would however not be non-compliant where 100% of relevant commodities or relevant products placed on the EU market 1) can be traced to the plot of land, 2) are legal and deforestation free within the meaning EUDR, and 3) at no point in time has been mixed with commodities of unknown origin or non-deforestation-free.

1.6. What are the rules for land that is not real estate? (UPDATED)

What happens with public or communal land that does not fall within the concept of "real-estate property"?

The Regulation requires that commodities placed on the EU market or exported must have been produced on land designated as a plot of land or, in the case of cattle, an establishment. The absence of a land registry or formal title should not prevent the designation of land that is de facto used as a plot of land or establishment (see below).

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1.7. What is the size of the area (hectares) that can be covered by a polygon?

There is not a fixed threshold on the minimum or maximum size for plots of land in the Regulation, as long as the plot of land captures the precise area of production and enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant products produced on that land. See also FAQ 1.2. in relation to the geographic coordinates for plots of under 4 ha.

There is no limit in the area of polygons that can be imported into the Information System, but the total file size of the declaration (either simplified or as a DDS) cannot exceed 25 Mb.

1.8. Does geolocation need to be provided by means of polygons in all cases?

No. For plots of land of a size below four hectares (only), geolocation can be described with one latitude and longitude point only. In case of cattle, no polygons but only single geolocation points required, notably for all 'establishments' (as defined in Art. 2(29) EUDR), where cattle have been held.

1.9. (DELETED)

1.10. What if property registers or titles are unavailable? (UPDATED)

How can operators obtain geolocation data in countries where property registers are incomplete and where farmers may lack IDs or titles over their land? (UPDATED)

Farmers can collect the geolocation of their plots of land regardless of whether they are entered or not in a land registry or the lack of IDs or titles over their land. Unless they are direct suppliers of the operators or operators themselves, no personal information is required from the farmers and the geolocation of the plot used to supply commodities for placing on the EU market is sufficient.

As regards the legality requirement in relation to land use right (Art. 2(40)(a) EUDR) the Regulation requires compliance with relevant national laws. If farmers are legally allowed to sell their product under national laws (which might lack a property register and where some farmers might lack IDs), then that would also mean that operators would meet the legality requirement when sourcing from those farmers. If possession of a land title is not required under domestic law to produce and commercialise agricultural products, then it is not required under the Regulation. Operators, nonetheless, would need to verify that there is no risk of illegality in their supply chains, meaning that relevant laws applicable in the country of production are complied with.

There are many different means that operators already use today to collect the legality (and geolocation) information: some resort to mapping directly their suppliers, while others rely on intermediaries like cooperatives, certification bodies, national traceability systems or other companies. Operators are legally responsible for ensuring that the geolocation and legality information is correct, regardless of the means or intermediaries they use to collect that information.

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1.11. Can an operator use the producer's geolocation data?

Yes, but it is the operator who is ultimately responsible for its accuracy and not the producer who provides it. The Regulation does not apply to producers which do not directly place products on the European Union market (and thus do not fall under the definition of operators and traders).

In such a case, the operator will have to ensure that the area where the relevant commodity was produced is correctly mapped and that the geolocation corresponds to the plot of land. Among measures which the operator can use are support for suppliers to meet requirements of this Regulation, in particular for smallholders, through capacity building and other investments.

1.12. Should operators verify the geo-location (or the postal address in the case of a micro or small primary operator)? (UPDATED)

Operators **need to verify and be able to prove that the geolocation or postal address (in the case of a micro or small primary operator) is correct.**

Ensuring the truthfulness and precision of geolocation or postal address information is a crucial aspect of the responsibilities that operators must fulfil. Providing incorrect information would constitute a breach of the obligations of operators under the Regulation.

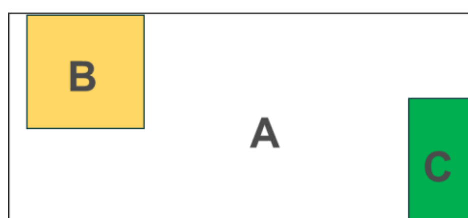
1.13. (DELETED)

1.14. Can a polygon cover several plots of land?

Polygons are to be used to describe the perimeter of the plots of land where the commodity has been produced. **Each polygon should indicate one single plot of land, whether contiguous or not**. Where relevant products are made of commodities from several plots of land, several polygons must be provided in one due diligence statement. A polygon cannot be used to trace the perimeter of an area of land that might include plots of land only in some of its parts.

1.15. What if a relevant commodity is produced on a plot of land within a single estate property, including also other plots of land? (UPDATED)

The situation may be best described with the following illustration.



A → Single property

B → Plot of land where relevant commodity is produced (soy for example)

C → Deforested area

i) **If the relevant commodity (soy, in the example) is produced in area B, which area should be provided?**

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According to Annex II and III, the geolocation or, if applicable, postal address of the plot(s) of land where relevant commodities were produced must be provided.

Plot of land is defined as "land within a single real-estate property, as recognised by the law of the country of production, which enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant commodities produced on that land", Art. 2(27) EUDR. Based on this definition, a plot may encompass the whole real-estate property (if it is sufficiently homogeneous) or only a part of land within such single real-estate property. For instance, a farm which constitutes a real-estate property, but only half of which is cultivated for the purposes of placing on the market EUDR-relevant product, could be declared either in total or by reference to the specific cultivated area. In the given example, either area B or, if the property is homogeneous, single property A must be provided.

In addition, multiple plots can be declared in the specific case of crop rotation (see FAQ 1.18). It is to be noted that any deforestation or forest degradation on the declared plots of land automatically disqualifies all relevant commodities and relevant products from those plots of land from being placed or made available on the market or exported, Art. 9(1)(d) EUDR.

ii) What if deforestation in area C is legal and after the cut-off date?

- if no relevant commodity is produced in area C, deforestation in area C does not affect the compliance of soy produced in area B as long as only area B is declared
- If another relevant commodity (e.g. cattle) is produced in area C, then cattle is non-compliant (non-deforestation free), but soy from area B is, in principle, compliant as long as only area B is declared for the soy
- If the same commodity is produced in areas B and C (soy), the operator will have to achieve negligible risk, taking into particular account the high risk of mixing within the single property (Art. 10(2)(j) EUDR).

iii) What if the legal status of the real estate property A is affected by illegality within the meaning of the Regulation (for instance, if there is illegal deforestation in area C)? Is the soy produced in area B affected?

The soy produced in area B is not legal, and therefore not compliant, since the legal status of the area of production (so not B, but the whole property, in line with Art. 2(40) EUDR) is not complying with the relevant legislation of the country of production.

1.16. Should polygons be provided by means of circumference?

There is neither an obligation nor a possibility to provide the plot of land information by means of circumference. **For plots of land of more than four hectares** (for the production of the relevant commodities other than cattle), geolocation has to be provided using polygons (not a unique central point with a circumference) with sufficient latitude and longitude points to describe the perimeter of each plot of land.

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1.17. How should the place of production of mixed goods be declared? (UPDATED)

The operator needs to declare the place of production of all goods effectively shipped to the EU.

For example, if compliant goods from multiple places of production are mixed into the same silo, stack, pile, tank, etc., and then some of those goods are placed on the EU market:

- The place of production declared should **include the place of production of all goods that entered the silo since it was last empty** (and could therefore potentially be included in the shipment)
- If the silos are not regularly emptied, the operator would need to declare the place of production of all goods that entered the silo during a period of time that ensures that commodities of unknown place of production are not mixed up in the process. For instance, when downloading part of the goods stored in the silo, this could be safely done by declaring the geolocation of all previous goods that entered the silo up to a minimum of 200% of the silo capacity, provided that the silo works in first-in first-out system or an equivalent system that ensures the chronological exhaustion of raw materials in the order of their entry. This approach applies to relevant commodities or products stored in stacks, tanks, etc. and all continuous processing.
- Other approaches are possible for first-in first-out as well as for other storage systems as long as it is ensured that commodities from an unknown place of production or which are incompliant with EUDR are not mixed up in the process.
- Declaring the place of production of x amount of goods that entered the silo, where x is the amount placed on the EU **is not allowed** under the Regulation, as it would violate the prohibition under the Regulation of placing products of unknown origin on the Union market.

This is without prejudice to the transitional provisions as described in Chapter 9.

1.18. Under which circumstances can operators declare more plots of land in a due diligence statement than those actually concerned by the production of the specific commodity placed on the market? What are the implications of a "declaration in excess"?

The thrust of the Regulation requires a correspondence between the commodities/products placed on the market and the plots of land where they are effectively produced (hence, the Regulation is built on the principle of strict traceability, whereby operators need to collect the precise geolocation coordinates corresponding to the plots of land of production). However, an operator can, in specific circumstances, provide geolocation coordinates for a limited number of plots of land higher than those where the commodities were produced:

Operators may declare "in excess" only in situations where a bulk commodity is fully traced to the plot of land and is not being subject to mixing with commodity of unknown origin or non-compliant commodities. When such bulk commodity is mixed up along the logistical or production process, for instance in silos for storage, onboard ships for transportation, or in mills during the production process, the operator can resort to a declaration in excess if and

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when only a part of the whole is placed on the market. Operators are required to obtain traceability data that is as granular as possible.

Declaration in excess can also be applied in case of crop rotation on a set of agricultural land plots on a farm, where e.g. soy is produced each year in a different part of the farm's total arable land area.

If the operator declares 'in excess' in the due diligence statement, the operator assumes full responsibility for compliance of all plots of land for which geolocation is provided, regardless of whether such plots of land are concerned by the production of commodities/products eventually placed on the market. If one plot of land 'geolocalised' in the due diligence statement is not compliant, the entire set of plots of land 'geolocalised' is non-compliant. In these cases the operator declaring plots of land in excess also has to fully carry out due diligence in compliance with the obligations under the EUDR, for all plots of land declared (including those in excess) and has to provide evidence that 1) the risk of non-compliance (regarding the deforestation-free and the legality requirement) has been assessed in accordance with Art. 10(2) EUDR for all plots of land, 2) that, in such assessment, the operator has taken particular account of criteria (i) and (j), of Art. 10 EUDR, and 3) that such risk is negligible for all plots of land. In more detail, the operator has to consider the existence of a risk if connecting relevant products to the plots of land where the relevant commodities were produced is difficult according to Art. 10(2)(i) EUDR, and also if the risk of circumvention of the Regulation or of mixing with relevant products of unknown origin is non-negligible according to Art. 10(2)(j) EUDR. The operator has to mitigate these risks to negligible level before placing or making available such products on the market or exporting them.

With no prejudice to the above-mentioned case scenarios, traceability practices that aim to declare an excessive amount of plots of land (for instance, on a regional or country-wide basis) are generally not in line with the rules of this regulation. Such practices would not allow operators to comply with their core due diligence obligations, in particular mitigating risk of circumvention (i.e., it is not possible to conduct due diligence as per Art. 8 EUDR on an entire country). It would also hinder the work of EU Member States Competent Authorities, making it difficult (or even impossible) to comply with their obligations to carry out checks as per Art. 16 EUDR.

1.19. How will geolocation allow claims to be checked in practice? (UPDATED)

How will geolocation allow for checking the validity of a no-deforestation claim in practice? Is it aligning satellite navigation positioning and deforestation maps? Will there be baseline maps that forest areas or areas that have undergone deforestation and forest degradation? How will it work if geolocation of farms, plantations or concessions are not available?

It is the responsibility of the operator to collect the geolocation coordinates of the plots of land where the commodities were produced. If the operator cannot collect the geolocation of all plots of land contributing to a relevant product, then they should not place that product on the EU market or export it, in accordance with Art. 3 EUDR.

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Operators (and non-SME downstream operators and traders) and enforcing authorities may cross-check the geolocation coordinates against satellite images or forest cover maps to assess if the products meet the deforestation-free requirement of the Regulation.

1.20. How will the Competent Authorities of the EU Member States check the validity of a no-deforestation claim? (UPDATED)

The EU Member States' Competent Authorities carry out checks in accordance with Art. 16 EUDR to establish that the relevant commodities and products that have been or are intended to be placed on or made available on the EU market or exported, come from deforestation-free plots of land and were produced legally. This includes conducting checks on the validity of the due diligence statements, and the overall compliance of the operators, downstream operators and traders with the provisions of the Regulation.

For more information on the scope of checks by Competent Authorities, please refer to Arts. 18 and 19 EUDR.

1.21. What type of checks may EU Member States Competent Authorities carry out in third countries in case a product is deemed potentially non-compliant with the EUDR?

Competent Authorities may conduct field audits in third countries pursuant to Art. 18(2)(e) EUDR, provided that such third countries agree, through cooperation with the administrative authorities of those third countries.

It should be noted that the Regulation does not require the EU Member States' Competent Authorities to consult producing countries if a product is assessed 'potentially non-compliant' or 'non- compliant'.

1.22. Will Competent Authorities use the definitions in the Regulation?

In the context of the implementation of this Regulation, Competent Authorities of EU Member States **will use the definitions set out in Art. 2 EUDR**. A Regulation is a binding legislative act in the EU. It must be applied in a harmonized manner in its entirety in the 27 EU Member States.

1.23. What is supply chain traceability? (UPDATED)

The information, documents and data which operators need to collect and keep for 5 years to demonstrate compliance with the Regulation are listed in Art. 9 and Annex II as well as in Art. 2(28) EUDR as regards data related to geolocation.

Operators must exercise due diligence with regard to all relevant products supplied by each particular supplier. Therefore, they must put in place a due diligence system, which includes the collection of information, data and documents needed to fulfil the requirements set out in Art. 9, risk assessment measures as described in Art. 10, and risk mitigation measures as referred to in Art. 11 EUDR. The requirements for the establishment and maintenance of due diligence systems, reporting and record keeping are listed in Art. 12 EUDR. In case of operators subject to simplified due diligence (Art. 13 EUDR), the operator's due diligence system is limited to the operator's simplified due diligence obligations (see also FAQ 5.1). The

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operators will have to communicate to downstream operators or to traders further down the supply chain the reference numbers of the due diligence statements or, if applicable, the declaration identifiers associated to products covered by a simplified declaration pursuant to Art. 4(7) EUDR.

Downstream operators and traders further down the supply chain ensure traceability by collecting and keeping information related to their direct business partners (suppliers and commercial clients). For obligations of downstream operators and traders see FAQ 3.4.

Operators are required to ensure that the information on traceability that they supply to enforcing authorities in the Member States through the due diligence statement or simplified declaration submitted to the Information System is correct.

The development and functioning of the Information System will be in line with the relevant data protection provisions. In addition, **the system will be equipped with security measures that will ensure the integrity and confidentiality of the information shared.**

1.24. How will traceability work for products from multiple countries? (UPDATED)

Operators are required to ensure that the required information on traceability that they supply to Competent Authorities in the Member States is correct, **regardless of the length or the complexity of their supply chains.**

Traceability information can be added up along supply chains. For instance, an imported large, bulk shipment of soy that has been sourced in several hundred plots of land from several countries would need to be associated with a due diligence statement that includes all relevant countries of production and geolocation information for every single plot of land from all of these countries that have contributed to the shipment.

1.25. What is the 'date or time range of production'? (UPDATED)

Operators are required to collect information on the date or time range of production under the obligations set out in Art. 9 EUDR. This information is needed to establish whether the relevant product is deforestation-free. That is why it applies to the commodities covered by the Regulation that are placed on the EU market or to the commodities that are used for the production of relevant products covered by the regulation.

For commodities other than cattle, the date of production refers to the date of harvesting of the commodities, and the time range of production refers to the period/duration of the production process (for instance, in the case of timber, "time range of production" would refer to the duration of the relevant harvesting operations). The date of production and the time range of production should both be related to the designated plots of land.

If more precise information is not available, due to the specificities of the production, the crop year and/or harvesting season could be used.

For relevant products under the commodity "cattle", the time range of production refers to the lifetime of the animals from the moment the cattle were born until the time of slaughtering. If live cattle (HS Code 0102 21, 0102 29) are placed on the EU market (e.g., by importing or by the first selling of a cow after it was born in the EU), all geolocations (or postal

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addresses, if applicable) until the first placing on the EU market will have to be collected and submitted with the DDS or SD.

To note that, according to Art. 1(2) EUDR, and in line with the definition of "*produced*" in Art. 2(14), the EUDR does not apply to cattle and cattle derived products if the cattle was born before the entry into force of the Regulation, i.e. before 29 June 2023.

1.26. How does compliance work in the cattle supply chain? (NEW)

Just like for other relevant products, the natural or legal person who first places cattle on the market (whether living animals or processed meat) is an operator in the sense of Art. 2(15) EUDR. Prior to placing cattle on the EU market, they need to exercise due diligence and submit a due diligence statement according to Art. 4(1) EUDR. If the conditions outlined in Art. 2(15a) EUDR are met, the owner of the cattle may qualify as a micro or small primary operator, and therefore, prior to the placing of the cattle on the EU market, merely needs to submit a simplified declaration instead of a DDS. The cattle owner is not required to submit the simplified declaration if the Member State has made the required data available in the information system in accordance with Art. 4a(4) EUDR and, as a result, a declaration identifier has been assigned to the cattle owner.

Every subsequent person selling cattle qualifies as a trader or a downstream operator. If the CN code remains the same (for example a fattening farm), they make the cattle available on the market in the sense of Art. 2(18) EUDR and are thus considered a trader. A person further down the supply chain processing live cattle into derived products included in Annex I, such as a piece of meat, qualifies as a downstream operator. Downstream operator and trader obligations vary depending on company size (see FAQ 3.4).

1.26.1 How should operators fulfil obligations related to "feed used for livestock"? (UPDATED)

According to Recital 39 of Regulation (EU) 2023/1115, operators placing on the market or exporting relevant products that have been made using cattle should ensure, as part of their due diligence system, that the feed used for livestock is deforestation-free. However, no geolocation information should be required for the feed itself. The evidence may include relevant invoices, reference numbers of relevant due diligence statements or any other relevant documentation as evidence that the feed is deforestation-free. It should cover the lifetime of the animals, up to a maximum of five years.

Taking into account that EUDR imposes requirements on relevant products, feed used for livestock is relevant under EUDR only if such feed is a relevant product at the time of being fed (e.g., HS 1208 10 – soya bean flour and meal). On the other hand, any other feed for cattle that is not a relevant product (for example grass) is not included in EUDR, so recital 39 of Regulation (EU) 2023/1115 about feed for cattle does not concern such other feed.

A DDS for the feed included in Annex I must be submitted only when it is placed on the market or exported in its own right.

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1.27. What if upstream suppliers do not provide required information? (UPDATED)

If an operator, downstream operator or a trader placing or making available a commodity on the EU market or exporting it is unable to obtain the information required by the Regulation from its suppliers, they must refrain from placing or making available the relevant products on the EU market or exporting them from the EU as that would result in a violation of the Regulation.

1.28. Should coordinates be provided for land in countries classified as low-risk? (UPDATED)

There is **no exception** for the traceability requirement via geolocation (or, in the case of a micro or small primary operator, the postal address). The operators also have to assess the complexity of the relevant supply chain and the risk of circumvention of the Regulation and the risk of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof (Art. 13 EUDR). If the operator obtains or is made aware of any relevant information that would point to a risk that the relevant products do not comply with the Regulation or that the Regulation is circumvented, the operator must fulfil all the obligations under Art. 10 and 11 EUDR and must immediately communicate any relevant information to the Competent Authority.

1.29. Does the legality requirement apply to deforestation-free land? (UPDATED)

Relevant commodities cannot be made available on the EU market or exported from the EU unless they have been produced in accordance with the relevant legislation of the country of production pursuant to Art. 3(b) EUDR (the so-called "legality requirement").

The obligations under Art. 3 are cumulative, meaning they all have to be fulfilled: (1) **the legality requirement (Art. 3(b))**, (2) **the 'deforestation-free' requirement** (Art. 3(a)) and (3) the requirement for the commodities or products to be covered by a due diligence statement or a simplified declaration (Art. 3(c) EUDR).

1.29.1 A commodity is harvested in country A and transported to country B for further manufacturing (e.g. cocoa beans from A are manufactured into cocoa powder in B) before the cocoa powder is placed on the EU market in country C. The laws applicable in which country are relevant?

In the given example, country A is the country of production, meaning the legality requirement only covers laws that are applicable in country A.

1.30. Are there legal obligations for non-EU countries? (UPDATED)

There are no legal obligations applicable to non-EU countries. This Regulation sets out obligations for operators, downstream operators and traders (as described in chapter 2 of the Regulation) as well as for the EU Member States and their Competent Authorities (see chapter 3 of the Regulation).

However, many countries around the world have taken action to enhance deforestation-free supply chains, strengthen public traceability systems on relevant commodities, etc., thereby

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facilitating the tasks of companies under this Regulation. This is welcome, as such developments can greatly help operators and traders to comply with their obligations.

1.31. How can producers share the geolocation data when certain governments prohibit the sharing of such data?

One of the core requirements for operators under this Regulation is to collect the geolocation information on the plot(s) of land where commodities and products placed on or exported from the EU market have been produced (Art. 9(1)(d) EUDR). Operators cannot rely on the existence of national laws prohibiting the sharing of such (public) data with operators in order to be exempt from the obligation to collect and upload that data into the Information System. Operators must submit the geolocation information as part of their obligations; otherwise, the operators cannot comply with the requirements on due diligence according to Art. 8 and, therefore cannot place on or export relevant products from the EU market.

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2. Scope

2.1. What products are included in the Regulation? (UPDATED)

The Regulation applies only to products listed in its Annex I. Products not included in Annex I are not subject to the requirements of the Regulation, even if they contain relevant commodities in the scope of the Regulation. For example, margarine made from palm oil is not covered by the Regulation.

Likewise, products with an HS code not included in Annex I, but which might include components or elements derived from commodities covered by the Regulation – such as cars with natural rubber tyres – are not subject to the requirements of the Regulation.

N.B.: The Regulation foresees that the list of relevant products and product descriptions may be amended by the Commission by means of a delegated act. In addition, the Commission will assess the need and the feasibility of making a legislative proposal to the European Parliament and to the Council to extend the scope of the Regulation to further commodities, based on an impact assessment of relevant commodities on deforestation and forest degradation.

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2.2. What about listed products that do not contain listed commodities? (UPDATED)

	… made of the commodity listed in the corresponding left column of Annex I	**… not made of a commodity listed in the corresponding left column of Annex I**
Relevant product listed in Annex I…	Subject to the Regulation (EUDR)	Not subject to the Regulation
Other product not listed in Annex I…	Not subject to the Regulation	Not subject to the Regulation

Products included in Annex I that do not contain, or are not made of, the commodities listed in the corresponding left column of Annex I are not covered by the Regulation.

"ex" before the HS code of products in Annex I means that the product described in the annex is an "extract" from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation. Similarly, HS 0201 covers "Meat of **bovine** animals, fresh or chilled", whereas ex 0201 in Annex I of the Regulation covers only "Meat of **cattle**, fresh or chilled", meaning cattle of the genus Bos and it's sub-generas: Bos, Bibos, Novibos and Poephagus, but bison (Bison genus) or buffalo (Syncerus genus) meat are **not** covered by the Regulation.

In case the relevant product, e.g. "ex 4011 New pneumatic tyres of rubber" is made from a mix of synthetic and natural rubber then the operator has to exercise due diligence only for the natural rubber ingredient.

2.3. Does the Regulation apply regardless of quantity or value? (UPDATED)

There is no threshold volume or value of a relevant commodity or relevant product, including within processed products, below which the Regulation would not apply.

Operators, downstream operators and traders placing or making available on the EU market or exporting a relevant product included in Annex I, whatever its quantity, are subject to the obligations of the Regulation.

2.4. What about commodities produced in the EU? (UPDATED)

Commodities produced inside the EU are **subject to the same requirements as commodities produced outside the EU**. The Regulation applies to products listed in Annex I, whether they are produced or manufactured in the EU or imported.

For instance, if an EU company manufactures chocolate (code 1806, which is included in Annex I), then it will be considered as a downstream operator subject to the obligations of the Regulation, even if the cocoa powder used in the chocolate has already been placed on

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the EU market and fulfilled the due diligence requirements (see also FAQ 3.4. on downstream operators).

2.5. How does the Regulation apply to wood and paper used for packaging? (UPDATED)

For example, in the case of a producer selling packaging, such as pallets, to manufacturers (to protect the final product - not to be sold as a final product to consumers), the text "**not including packaging material used exclusively as packaging material to support, protect or carry another product placed on the market" in Annex I** should be understood as follows:

If any of the concerned packaging is placed on the EU market or exported as a product in its own right (i.e. standalone packaging), rather than as packaging for another product, it is covered by the Regulation and therefore legal requirements apply.

If packaging, as classified under HS code 4415 or another HS Code, for example HS 48, is used to 'support, protect or carry' another product, it is not covered by the Regulation.

Packaging materials used exclusively as packaging material to support, protect or carry another product placed on the EU market is not a relevant product within the meaning of Annex I of the Regulation, regardless of the HS code under which they fall. Whether the packaging material is listed on the invoice alongside the carried product is irrelevant; it is rather decisive whether the packaging would be classified jointly or separately in an import or export scenario (see rule 5b) of the General rules for the interpretation of the Combined Nomenclature). According to the rule 5b), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. Where packaging is or would be classified jointly with the carried product, it can be considered to be used exclusively as packaging material to support, protect or carry another product placed or made available on the EU market or exported from it.

2.6. Would the return of a relevant empty packaging by the retailer to its supplier be considered 'making available on the EU market' when the concerned packaging was placed on the EU market in its own right (i.e. standalone packaging) prior to the return? (UPDATED)

As long as the concerned packaging, such as for example a pallet, is placed on or made available on the market or exported as a product in its own right (i.e. standalone packaging), rather than as packaging for another product, it is covered by the Regulation and therefore the relevant requirements apply (see Q. above). This should apply as long as the concerned packaging is used for commercial purposes in its own right.

However, once the concerned packaging becomes a packaging material used exclusively as packaging material to support, protect or carry a product, it is then not covered by the scope of the Regulation. This means that selling or renting used packaging material to other companies is not subject to EUDR, including packaging material that entered the EU under load (while supporting, protecting or carrying another product) and is subsequently sold. Similarly, empty packaging material already used for the first time to support, protect or carry another product, for instance when traded within a closed loop exchange system (i.e., pallets

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are transferred from one company to another to be reused for transport) is not covered by the Regulation. For additional information on renting of products, see FAQ 2.15.

If packaging that has already been used to support, protect or carry another product is repaired and sold, it must comply with EUDR regarding only new relevant products used for the repair (e.g. a pallet that is repaired with non-recycled wood components). This means that, in the example, the vendor of a repaired pallet is considered an operator or downstream operator, depending on whether the newly added wood components have already been subject to due diligence previously or not.

2.7. Does trading with relevant second-hand products on the EU market fall in the scope of the Regulation? (UPDATED)

Second-hand products which have completed their lifecycle and would be otherwise disposed of as waste (see Recital 40 and Annex I) are not subject to the obligations of this Regulation. More information on the exemption of used products and second-hand products will be provided in a draft Delegated Act published for public feedback on the Commission's Have Your Say website[1].

2.8. Does recycled paper/paperboard fall under the scope of the Regulation? (UPDATED)

Most recycled paper/paperboard products contain a small percentage of virgin pulp or pre-consumed recycled paper (for example, discarded paperboard scraps from cardboard box production) to strengthen the fibres.

Annex I states that the Regulation **does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste** as defined in Art. 3, point (1), of Directive 2008/98/EC. So, no obligations apply under the regulation to the recycled material.

On the contrary, **if the product contains non-recycled material, then it is subject to the requirements of the Regulation** and the non-recycled material will need to be traced back to the plot of origin via geolocation by the operator first placing such material or its components on the market. Annex I also clarifies that generally, by-products of a manufacturing process are subject to the Regulation. In the case of paper/paperboard which constitutes a recovered (waste and scrap) product, such paper and paperboard is exempt from the scope according to Annex I (see Chapter 47 and 48 of the Combined Nomenclature).

2.8.1 Are retreaded and used tyres subject to the Regulation? (UPDATED)

In a draft Delegated Act published for public feedback, it is proposed that retreaded and used tyres are out of the scope of the Regulation. The draft Delegated Act, if it enters into force as proposed, would limit the obligations of the Regulation to placing, making available on the market or exporting of new rubber tread to be applied to tyre casings for the retreading process.

[1] Have your say - Public Consultations and Feedback.

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2.9. What are CN and HS Codes and how should they be used? Where can I find more information about applicable TARIC measures? (UPDATED)

The nomenclature governed by the Convention on the Harmonized Commodity Description and Coding System, commonly known as **"HS Nomenclature"**, is an international multipurpose nomenclature which was elaborated under the auspices of the World Customs Organization (WCO). This nomenclature assigns six-digit codes to classify goods and applies worldwide. Countries/regions can add additional numbers to the universal six-digit HS Nomenclature for more detailed classification.

The Combined Nomenclature (CN code) of the European Union is an eight-digit commodity code that further subdivides the global HS Nomenclature into more specific goods to address the needs of the European Community.

The CN code is the basis for the declaration of goods for import into or export from the European Union, and also for intra-EU trade statistics. Commodities and products in Annex I of the Regulation are classified by their CN codes. Relevant products in Annex I of the Regulation are classified in the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87.

At import, when releasing goods for free circulation as defined in Art. 201 of the UCC Regulation (EU) No 952/2013, the CN code can be further subdivided to a ten-digit TARIC code specifically created to address the needs of the EU legislation. When declaring goods for export procedure as defined in Art. 269 of the UCC Regulation (EU) No 952/2013, the final subdivision can go up to an eight-digit CN code.

Supply chain members need to classify their products based on Annex I to the basic CN Regulation (Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff) to establish whether the Regulation applies to them. The HS codes can evolve every 5 years. The EU's CN Regulation is adopted each year, to reflect any updates. The nomenclature codes mentioned in Annex I of the EUDR are those that were valid at the time of adoption of the Regulation. Amendments to these nomenclature codes through changes to the CN Regulation also apply directly to EUDR.

See for more information: Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.

An explanatory document with further information on the incorporation of EUDR measures in the integrated tariff system of the European Union (the TARIC database), including applicable TARIC exemptions that are introduced in TARIC, is available online[2].

[2] https://circabc.europa.eu/ui/group/0e5f18c2-4b2f-42e9-aed4-dfe50ae1263b/library/eb7a8fc2-ef96-4ceb-a7e4-e7ae51c26867.

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2.10. When is there a "supply" of a relevant product, meaning it is placed or made available on the market in the course of a commercial activity? To what extent are companies in scope when they use relevant products in their own business or process them? (UPDATED)

A distinction has to be made between the person in the supply chain which imports or domestically places a relevant product on the EU market and persons further down the supply chain:

If a person places on the EU market a **relevant product produced in the EU**, it is thereby supplying the product on the market for the first time. A supply presupposes an agreement (written or verbal) between two or more legal or natural persons for the transfer of ownership or any other property right concerning the product in question; it requires that the product has been manufactured or that the commodity, if placed on the market without manufacturing, has been produced (see Art. 2(14) EUDR). Such an activity is relevant under the EUDR, no matter if the relevant product is placed on the market for a) the purpose of processing, b) distribution to commercial or non-commercial consumers or c) use in the business of the operator itself (see Art. 2(19) EUDR). The company is an operator and needs to exercise due diligence and submit a DDS (or a SD, if applicable).

If a **relevant product is to be placed under customs procedure "release for free circulation"** in the course of a commercial activity and not intended for private use or private consumption, it is assumed to be intended to be placed on the market, irrespective of a "supply" or irrespective of an agreement (written or verbal) between two or more legal or natural persons for the transfer of ownership or an equivalent right concerning the product in question.

After a product has been placed on the market, it is "supplied" on the market for distribution, consumption or use if there is an agreement between two or more legal or natural persons for a transfer of ownership or an equivalent concerning the product in question (e.g. a sale or a gift agreement) after the stage of manufacture (and production in the case of commodities) has taken place. The EUDR does generally not establish obligations on those who offer logistical services along the supply chain (e.g. shipping agents/transport agents or customs representatives are not 'operators', 'downstream operators' or 'traders' in the meaning of the EUDR) as far as they do not place products on the market or export.

These situations may be explained by a few examples:

1) Car company B buys tyres made from natural rubber (relevant product) from EU supplier T to manufacture a car using the tyres. Car company B places the car (non-relevant product) on the market by selling it to end consumers. Car company B is not an operator or a downstream operator, as the car it is supplying on the market is not a relevant product in Annex I, nor a trader, as it is not supplying the tyres (individually) - on the market.
2) Car company B imports (i.e., places under customs procedure "release for free circulation") tyres to manufacture cars. Car company B is an operator when importing

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tyres for its own business operations. B needs to exercise due diligence and submit a DDS prior to the release for free circulation.

3) Farmer D buys soya bean meal (relevant product) from a crushing company inside the EU market and feeds it to his chicken (non-relevant product) which he then sells. D is not an operator when selling the chicken, as chicken are not a relevant product in Annex I, nor a trader, as he is not supplying the soya bean meal on the market. However, D would be an operator if he imported (i.e. placed under customs procedure "release for free circulation") the soya bean meal to feed to the chicken (see above scenario 2).
   *In case the farmer feeds soya relevant products to **cattle** (relevant product) please see Recital 39 of Regulation (EU) 2023/1115 and FAQ 1.26.1.*

In the examples below, the persons **process** or **use** relevant products **in their business**. They are only subject to the Regulation in those cases in which they are supplying relevant products on the market:

4) Company A buys from retailer B in a third country and imports (i.e., places under customs procedure "release for free circulation") wooden tables and seats (relevant products). The furniture will be used by A's own employees during working hours. A is an operator and needs to exercise due diligence and submit a DDS prior to the release for free circulation of the wooden tables and seats.
5) Company D buys wooden tables and seats (relevant products) from EU operator B who has imported them from a third country and who has already carried out due diligence and submitted a DDS. Company D will use the furniture for its own employees during working hours. The furniture is not supplied, hence D is not subject to the EUDR.
6) EU-established farmer F harvests his own soy beans (relevant products) and processes the soy beans into soy flour (relevant product) which is used to feed his chicken at his own farm. As farmer F is not supplying the soy beans and soy flour on the market (for example, to another legal or natural person), they are not placed on the market and F is not subject to the EUDR.
7) EU-established farmer F harvests his own soy beans (relevant products) and processes them into soy flour (relevant product) which he sells to EU-established farmer G. Farmer F is an operator with regard to the soy flour, as it is being supplied to farmer G. Depending on the size of F's farm, F might be considered a micro or small primary operator with limited reporting obligations (see FAQ 3.21).
8) EU-established company B harvests its own forest and processes the logs into wood chips (relevant product) from the logs (relevant product). It uses the wood chips as fuel for heating its own facilities. As B is not supplying the logs or wood chips on the market, there is no placing or making available on the market and B is not subject to the EUDR.
9) Company C buys wood chips (relevant product) from an EU operator who has already carried out due diligence and submitted a DDS or a SD. Company C uses the wood chips as fuel for heating their own facilities. As C is not supplying the logs or wood chips on the market, there is no placing or making available on the market and C is not subject to the EUDR.

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10) Company C buys wood chips (relevant product) from an EU operator who has already carried out due diligence and submitted a DDS or a SD. Company C uses the wood chips to produce electricity. As C is not placing or making available a relevant product on the market, C is not subject to the EUDR.

2.11. Which obligations arise if the same natural or legal person processes a relevant product multiple times in the course of their commercial activity? (UPDATED)

In case of multiple occasions of internal processing (relevant product X is being processed into relevant product Y and subsequently into relevant product Z by the same company), EUDR obligations arise only for the placing on the market of the last relevant product (product Z). The obligations depend on whether the entity placing the last relevant product on the market is an 'operator' or a 'downstream operator'. This can be demonstrated by the following examples:

1. Non-SME chocolate company C buys cocoa beans (relevant product) from EU operator I and processes them into cocoa powder (relevant product) and subsequently into food preparations containing cocoa (relevant product). Company C then places the food preparations on the market by selling them to company D. In this case, obligations apply only for the food preparations, so company C would be considered a downstream operator when placing the food preparations on the market (see FAQ 3.4 for obligations of downstream operators, and FAQ 3.10 for the question which companies are SMEs / non-SMEs under EUDR).
2. Non-SME timber company T harvests wood in the EU and, within a different branch of the same company, processes it into pulp, selling the pulp on the EU market. The (physical) transfer of wood within the same legal entity for further processing does not constitute placing on the market, as there is no agreement (written or verbal) between two or more legal or natural persons for the transfer of ownership or any other property right concerning the product in question. Placing on the market only occurs when the pulp is supplied for distribution, consumption or use on the Union market in the course of a commercial activity, meaning due diligence has to be exercised by company T with regard to the pulp, as T is an (upstream) operator.

2.12. Is bamboo in scope of the EUDR? What about other products that do not contain or have been made using relevant commodities, but that are listed in Annex I? (UPDATED)

Products made solely from bamboo are not in scope of the EUDR. Art. 1(1) EUDR defines that for the EUDR the 'relevant products' are only those that contain or are made from relevant commodities, amongst them 'wood'. The definition in Art. 2(2) EUDR also clarifies that for the purposes of the EUDR the HS codes listed in Annex I are only pertinent to identify which products are captured by the EUDR.

In accordance with the FAO explanatory notes, bamboo is a non-wood forest product, consequentially bamboo does not fall under the commodity wood.

In the case of wood products which also contain bamboo components, the bamboo components are not subject to due diligence obligations.

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2.13. Are exchanges of written letters and other items of correspondence subject to EUDR requirements? (UPDATED)

According to Art. 1(26) and 141(2) of Delegated Regulation (EU) 2015/2446 to the Union Customs Code, "items of correspondence" are not subject to customs declarations requirements and thus to the presentation of a DDS reference number. Similarly, within the EU, such items of correspondence are not placed or made available on the market but serve a communication purpose. This is also clarified in a draft Delegated Regulation amending Annex I, published for public feedback.

It is to be noted that relevant products contained in items of correspondence (e.g. in an envelope) cannot be considered as 'items of correspondence' and therefore, where applicable, are subject to customs declaration requirements and to the presentation of a DDS reference number.

2.14. Are samples and products used for examination, analysis or testing purposes in scope of the EUDR? (UPDATED)

In a draft Delegated Act published for public feedback, it is proposed that samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders, are not in the scope of the Regulation. The same, meaning that EUDR obligations do not apply, applies to products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are either completely used up or destroyed in the course of the examination, analysis or testing, or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing.

Examples of supplies of samples and products used for examination, analysis or testing purposes include:

- A supplier sending tyres to a vehicle manufacturer for the recipient to test its quality and durability – the tyres will be destroyed in the course of testing.
- A supplier sending small quantities of a new ingredient (e.g. cocoa or coffee beans) to a food manufacturer for the purpose of sensory evaluation, and to test its quality and food safety within the business. The ingredient is completely used up in the course of analysis and testing. In this case, the supplier and the food manufacturer are out of scope if the ingredient is clearly intended to be used for analysis and testing purposes given the contractual arrangements and surrounding circumstances.
- A coffee company importing a small sample of coffee beans from a new area of production to use and consume them in their business in order to decide whether to order a large amount of coffee beans from the same area.

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2.15. Does the Regulation cover the renting out of relevant products?

If a relevant product is rented out, or provided under a similar contractual arrangement, the product is not considered to be placed or made available on the market. A supply under the EUDR presupposes an agreement (written or verbal) between two or more legal or natural persons for the transfer of ownership or any other property right concerning the product in question (see FAQ 2.10). However, as specified in paragraph 3 of FAQ 2.10, any product released for free circulation on the EU market or placed under the customs procedure ‘export’, incl. where rented out, is considered as being placed on the market and is thus subject to the Regulation.

Example: non-SME EU company P buys wooden articles of furniture (relevant product) from EU manufacturer S who has carried out due diligence and submitted a DDS for the furniture. The furniture is rented out by P within the EU to be used over a certain period of time before being returned to P for subsequent renting out. P is not subject to the obligations of the EUDR, as it is only renting out the furniture, and is not transferring ownership or another property right.

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3. Subjects of obligations

3.1. Which actors does the EUDR cover, and where can I find more information about their obligations? (NEW)

The EUDR covers economic actors along supply chains of relevant products listed in Annex I of the Regulation.

There are three distinct categories of actors:

1. **Operators** (sometimes also referred to as “upstream operators”) are natural or legal persons placing a relevant product on the EU market, or exporting from there, for the first time, excluding downstream operators (see Art. 2(15) EUDR). For example: an importer of cocoa beans or a cattle farmer in the EU who breeds live cattle, is considered an operator. Some operators are primary producers who place on the market products which they themselves have produced, meaning they themselves have grown, harvested, obtained from or raised relevant commodities on relevant plots of land, or as regards cattle, on establishments. Such primary producers may meet the definition of “micro or small primary operator” under the Regulation (See Art. 2(15a) EUDR). They are a subcategory of operators, meaning that they are subject to the provisions for operators unless the Regulation says otherwise. The obligations of operators can be found in Art. 4 EUDR, and the simplified regime for micro or small primary operators is set out in Art. 4a EUDR.

2. **Downstream operators** are natural or legal persons who place on the market or export relevant products made using relevant products, all of which are covered by a

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due diligence statement or by a simplified declaration (see Art. 2(15b) EUDR). For example, a chocolate manufacturer who buys cocoa beans from an importer and manufactures these beans into chocolate, either destined for the EU market or for export, would be considered a downstream operator. Equally, a company which buys wood in the rough (HS 4403) from an EU forest owner and exports it to a third country would be considered a downstream operator. The obligations of downstream operators are aligned with the ones of traders and set out in Art. 5 EUDR, differing depending on whether they are SMEs or non-SMEs.

3. **Traders** are natural or legal persons in the supply chain other than the operator or downstream operator who make relevant products available on the EU market (see Art. 2 (17) EUDR). This could be for example a retailer selling the chocolate a chocolate manufacturer has made. For information on obligations of traders see Art. 5 EUDR.

You can find more information about the respective obligations of the different categories of actors in this document (see, among others, FAQs 3.4 and 5.1).

3.1.1. To what extent does a change of HS code have an impact on the designation of the company as a downstream operator or a trader? (UPDATED)

A change in the Commodity Code (HS, CN or TARIC) of a product already placed on the market results in a company placing a derived product on the market being a downstream operator only if the change affects the digits that are listed in Annex I. For example, company A, based in the EU, imports unroasted non-decaffeinated coffee (HS Code 0901 11), which falls under HS Code 0901 as listed in Annex I. Company B, also based in the EU, subsequently roasts and sells the non-decaffeinated coffee beans (HS Code 0901 21), which remains under HS Code 0901 in Annex I. In the given example, company A would be considered an operator under the Regulation, while company B would be classified as a trader. This is because the HS code for roasted coffee starts with the same four digits as the HS code for unroasted coffee beans, and only these first four digits are listed in Annex I of the EUDR. In the case of HS 47 and 48, the same principle applies for the first two digits of these HS codes.

3.2. What does “in the course of commercial activity” mean? (UPDATED)

Commercial activity is understood as an activity taking place in a business-related context.

The combined definitions of “operator” (Art. 2(15) EUDR) and of ‘in the course of a commercial activity’ (Art. 2(19) EUDR) imply that any person other than a downstream operator, who places a relevant product on the EU market for selling (with or without transformation) or free of charge, for the purpose of processing or for distribution to commercial or non-commercial consumers, or for use in the context of its commercial activities, will be subject to the due diligence requirements and have to submit a due diligence statement or, if applicable, a simplified declaration.

3.3. What does ‘relevant legislation of the country of production’ mean? (UPDATED)

Relevant commodities and products can only be placed on the EU market if they comply with the three requirements of Art. 3 EUDR, namely (1) they are deforestation-free (Art. 3(a)), (2)

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comply with the relevant legislation of the country of production (Art. 3(b)), and (3) are covered by a due diligence statement or a simplified declaration (Art.3(c)).

‘Relevant legislation’ may include, among others, national laws (including relevant secondary law) and international law as applicable in domestic law. ‘Country of production’ means the country in which a relevant commodity was produced (see Art. 2(24) EUDR). ‘Produced’ means grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, on establishments (see Art. 2(14) EUDR). Consequentially, legislation of other countries in which further steps of a manufacturing process may have taken place are not relevant for the legality requirement (for instance, soy beans harvested in country A (country of production) being manufactured into soymeal in country B prior to being placed on the EU market in country C). The Regulation provides a list of legislative areas without specifying particular legal acts, as these differ from country to country and may be subject to amendments. According to the definition, the legislation listed in Art. 2(40) letters (a) to (h) must be interpreted as being concerned with the legal status of the area of production. Additionally, for the different fields of legislation, the meaning and purpose stipulated in Art. 1(1)(a) and (b) EUDR should be taken into account. Therefore, among others, legislation with a link to the protection of forests, the reduction of greenhouse gas emissions or the protection of biodiversity is relevant.

Relevant documentation is required for the purposes of the information collection and risk assessment pursuant to Art. 9(1)(h) and 10 EUDR. Such documentation may, for example, consist of official documents from public authorities, contractual agreements, court decisions or impact assessments and audits which may have been carried out. In any case, the operator has to verify that these documents are verifiable and reliable, taking into account the risk of corruption in the country of production.

Further information can be found in the Commission Notice Guidance document (C/2025/3588)[3].

3.4. What are the obligations of downstream operators and traders? (NEW)

a) Obligations under Art. 5(1), (2) and (3) EUDR

Downstream operators and traders are obliged to collect and keep information about their direct business partners (see Art. 5(3) EUDR). They may only place or make available relevant products or export them after having received all required information from their direct supplier(s). The information consists of the name, registered trade name or registered trade mark, the postal address, the email address and, if available, a web address of the operators, downstream operators, or the traders who have supplied the relevant products to them and of the downstream operators or traders to whom they supply.

Only in the case in which their direct supplier is an (upstream) operator in the sense of Art. 2(15) EUDR, making the downstream operator or trader a so-called first downstream operator

[3] The Guidance is currently being updated – the new reference will be added here and below once available.

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or trader, will the required information also include the due diligence statement reference numbers or declaration identifiers associated to products.

The first downstream supply chain member that is supplied by an operator can infer its position of being first downstream operator or trader from receiving the DDS reference numbers / identifiers from their upstream supplier(s). The obligation to pass on the number lies with the (upstream) operator.

The first downstream operator or trader does not need to proactively ask for the reference number or declaration identifier or to investigate their position in the supply chain, unless they are in possession of information pointing to the fact that their supplier is an upstream operator. They only have to register the number in their own records once received.

The downstream operator or trader, acting in good faith, can presume that their suppliers are not upstream operators if they do not receive reference numbers or declaration identifiers from them. Only where the first downstream operator or trader is aware that its supplier is an upstream operator and that upstream operator does not comply with its obligation to share the due diligence statement reference number or declaration identifier, shall the first downstream operator or trader refrain from placing or making available the relevant products on the EU market (Art. 5(1) EUDR).

b) “Collecting and keeping” information pursuant to Art. 5(3) and (4) EUDR

Downstream operators and traders are required to collect and keep the information described in point a) for at least five years from the date of placing or making available on the market or export. This does not entail any requirement to store that information in a specific system or database. It also does not imply any requirement to systematically check the content or the validity of the reference numbers received from the supplier.
In order to comply with the “collecting and keeping” duty, it is sufficient that the downstream operator or trader is able to retrieve and compile such information within a reasonable period of time following a request from a Competent Authority or in case of substantiated concerns. Downstream operators and traders must keep collected information for at least five years and must make such information available to Competent Authorities upon request pursuant to Art. 5(4) EUDR. They must be able to link the DDS reference numbers and declaration identifiers to incoming, but not to outgoing product flows.

c) Registration requirement for non-SME downstream operators and traders

Non-SME downstream operators and traders are additionally required to register in the Information System, Art. 5(2) EUDR.

3.5. Do downstream operators or traders have to identify if they are the first downstream operator or trader? (NEW)

Downstream operators or traders whose direct supplier is an operator have to collect and keep the reference numbers of the due diligence statements or the declaration identifiers associated with the products placed on the market by the operator (Art. 5(3)(a) EUDR). As

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such, these downstream operators or traders whose supplier is an operator qualify as first downstream operators or traders.

Operators (including MSPO) bear the obligation to proactively pass on their DDS/SD number to the first downstream operator or trader (Art. 4(7) EUDR). In principle, the operators (including MSPO) will self-identify to their client as such in the moment they fulfil the obligation to pass on their DDS/SD number.

The downstream operator or trader, acting in good faith, can presume that their suppliers are not upstream operators if they do not receive reference numbers or declaration identifiers from them. Only where the first downstream operator or trader is aware that its supplier is an upstream operator and that upstream operator does not comply with its obligation to share the reference number or declaration identifier, must the first downstream operator or trader refrain from placing or making available the relevant goods on the EU market (Art. 5(1) EUDR).

A downstream operator or trader is not obliged to proactively assess if their supplier is an operator, nor to request or obtain the DDS/SD number from their supplier, unless they are aware that their supplier is an operator.

3.6. Will non-SME downstream operators and non-SME traders have access, in the Information System, to geolocation information in due diligence statements or to postal address information in simplified declarations submitted by upstream operators? (UPDATED)

Upstream operators will be able to decide whether the geolocation or postal address information contained in their due diligence statements or simplified declarations submitted in the Information System will be accessible and visible for the non-SME downstream operators or non-SME traders who are in possession of associated reference numbers or declaration identifiers and their associated verification numbers. Checking the information contained in due diligence statements and simplified declarations is one of the means which non-SME downstream operators and non-SME traders can use to verify that due diligence has been exercised in case of substantiated concerns according to Art. 5(6) EUDR.

3.6.1 Are operators obliged to communicate the "verification number" of their DDS or SD to clients? (NEW)

Operators must provide the due diligence statements reference numbers (or declaration identifiers in the case of a SD) associated with their relevant products to their direct clients only if the clients are (first) downstream operators or traders, Art. 4(7) EUDR. There is no obligation to pass on reference numbers or declaration identifiers to other clients, such as to final consumers or to companies that manufacture products outside of the scope of EUDR.

Under the EUDR as amended in December 2025, there is no legal obligation on operators to provide additional information which would enable downstream operators or traders to exercise due diligence on the relevant products they buy, as there are no due diligence obligations downstream (see FAQ 3.4 for more information).

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There is also no legal obligation under EUDR to share verification numbers downstream, which serve as an additional security layer for the data contained in declarations. Where non-SME downstream operators and non-SME traders verify the exercise of due diligence pursuant to Art. 5(6) EUDR in case of substantiated concerns, they may request their direct supplier to share verification numbers (see FAQ 3.6.1 and FAQ 7.25 for more information).

3.6.2 What steps do downstream operators and traders need to take if there are indications of non-compliance, including substantiated concerns, in their supply chains? (NEW)

Art. 5(5) EUDR requires all (SME and non-SME) downstream operators and traders to immediately inform Competent Authorities of the Member States in which they placed or made available on the market the relevant product as well as downstream operators and traders to whom they supplied a relevant product when they obtain or are made aware of new information, including substantiated concerns, that indicates that a relevant product that they have placed or made available on the market is at risk of not complying with the EUDR. In the case of exports, downstream operators must inform the Competent Authority of the country of production as defined in Art. 2(24) EUDR. If, in the case of export, the country of production (according to Art. 2(24) EUDR) is not known to the downstream operator or does not have a designated EUDR Competent Authority, meaning its Competent Authority cannot be contacted, the Competent Authority of the Member State of export should be contacted.

A substantiated concern exists, according to the definition of Art. 2(31) EUDR, when there is a duly reasoned claim based on objective and verifiable information regarding non-compliance with the Regulation and which could require the intervention of Competent Authorities. A substantiated concern can arise both in the sphere of public authorities and private entities.

A company should be considered as being aware of information or of a substantiated concern if the information is shared with it via email or in another manner, for example during a meeting with its employees or by receiving information from the Commission, national authorities, other private entities or the media.

For non-SME downstream operators and traders, limited additional obligations apply under Article 5(6), namely that, in case of substantiated concerns, the non-SME downstream operator or trader has to verify that due diligence was exercised and that no or only a negligible risk was found. The downstream non-SME operator or trader must not continue to place or make available on the market or export the product concerned, unless the verification conducted by it, and/or the Competent Authority concludes that there is no or only a negligible risk of non-compliance.

The verification is a reactive obligation – it does not require a systematic analysis of due diligence exercised by (upstream) operators, but only one in case of there being a substantiated concern.

Verification can be done via the following means:

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- Where available, the company could verify the validity and content of the reference numbers and declaration identifiers that they have received.
- Non-SME downstream operators or non-SME traders may further wish to collect and analyse information beyond what is contained in the Information System. They may, for instance, use the list of countries or parts thereof referred to in Art. 29(2) EUDR[4]; consult the publicly available reports based on Art. 12(3) EUDR from non-SME upstream operators; consult the results of an audit conducted based on Art. 11(2)(b) EUDR; or request, on a voluntary basis, further information from their suppliers. In that manner, they could verify that upstream operators (suppliers) have an operational and up-to-date due diligence system in place, including adequate and proportionate policies, controls, and procedures to mitigate and manage effectively the risks of non-compliance of relevant products, to ensure that due diligence is properly and regularly exercised.
- If no information leading to verification can be obtained, they may fulfil the obligation to verify that due diligence was exercised by supplying the Competent Authority with relevant information about their supply chain, including from which supplier they have received the relevant product and any further information relating to the substantiated concern they may have. Their supplier may then be informed by the Competent Authority about the substantiated concerns, resulting in the same obligations. Upon reaching the downstream operator or trader which received the relevant products from an operator (the "first downstream operator or trader") such downstream operator or trader shall, in case they are a non-SME, verify that due diligence was exercised upstream (by the operator) by requesting the DDS or SD information and other needed information from the operator.

3.7. What happens if a non-EU based operator places a relevant product or commodity on the EU market? Under which circumstances will non-EU based operators have access to the Information System? (UPDATED)

If a natural or legal person established outside the EU places relevant products on the EU market, according to Art. 7 EUDR the first person established in the Union who makes such products available on the market is deemed to be an operator within the meaning of the Regulation.

This means that in this case, there will be two operators within the meaning of the Regulation – one established outside and one inside of the EU.

The first person established in the Union that is deemed to be an operator according to Art. 7 EUDR is subject to the obligations of "upstream operators" (see FAQs 3.1 and 5.1 for more information). Art. 5 EUDR does not apply to the first person established in the Union. The purpose of Art. 7 EUDR, as set out in Recital 30, is that in every supply chain in the Union there is an operator who is established in the Union and can be held accountable in the event of non-fulfilment of the obligations under the EUDR.

[4] C/2025/3279, Commission Implementing regulation - EU - 2025/1093 - EN - EUR-Lex.

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Example:
Non-EU based company A imports and releases for free circulation cocoa beans, a relevant product. Company A supplies the cocoa beans to EU-based company B who manufactures and sells chocolate.
Company A is a non-EU based operator and must exercise due diligence and submit a DDS into the Information System. As a consequence of Art. 7 EUDR, EU-based company B is an operator and is equally obliged to exercise due diligence and submit a DDS.

Non-EU based operators will only have access to the Information System if they have a valid EORI number issued by an EU Member State or by the United Kingdom in respect of Northern Ireland (XI), as only in this case they will need to submit a due diligence statement or simplified declaration prior to lodging a customs declaration. They will have access to the system in the role of an operator and not as an authorised representative, as according to Art. 2(22) EUDR, an authorised representative must be established in the Union.

Art. 7 EUDR equally applies in the case of a company group which consists of multiple legal entities that are established both in- and outside of the EU. Both company group members can choose to make use of an authorised representative for DDS submission pursuant to Art. 6 EUDR.

No obligations under Art. 7 EUDR apply to the first company established in the Union if it does not place or make available relevant product on the market or exports them (**example**: Non-EU based company C imports and releases for free circulation coffee beans, a relevant product, exercising due diligence and submitting a DDS. Company C then supplies the coffee beans to the EU-based company D who roasts them and uses them for coffee pastry (a non-relevant product). As company D does not place or make available a relevant product on the EU market or exports them, it does not fall under Art. 7 EUDR and hence has no obligations under the EUDR.).

In the specific case of B2C e-commerce transactions (See FAQs 3.17-3.19), Art. 7 EUDR does not apply to EU consumers buying products for private consumption from outside the EU, as such consumers do not make relevant products available on the EU market. Art 7 EUDR does not require that there must be an operator established in the EU when a relevant product is supplied to a final consumer. Art. 7 EUDR rather requires that, if a natural or legal person established within the EU makes relevant products available on the EU market after the relevant products have been placed on the market by a person established outside the EU, then such a person shall be deemed an operator under the Regulation.

3.8. Can a person be both an operator and a downstream operator with regard to the same product in the same supply chain? (NEW)

It is generally possible that one legal entity meets both the definition of operator and downstream operator in the same supply chain: when an entity places a product on the market and then transforms the product into a derived relevant product which it places on the market, it can meet both the role of (upstream) operator and first downstream operator. In this case, the legal entity does not need to communicate the reference number pursuant

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to Art. 4(7) EUDR in case the derived product is supplied to another downstream operator or trader.

Example 1: Company A imports timber (HS 4403, relevant product) and, within the same legal entity, uses the timber to make sawn wood (HS 4407, relevant product) which it sells to furniture manufacturer B.

In the given example, this means that Company A must exercise due diligence and submit a Due Diligence Statement (DDS) prior to importing the timber. Company A then processes the timber, already covered by a DDS, into sawn wood. When selling the sawn wood made from processed EUDR compliant raw material, Company A has the role of the first downstream operator, with the obligation to collect the reference number pursuant to Art. 5(3)(a) EUDR. As both roles coincide in the same legal entity, reference numbers or declaration identifiers are already available to meet the collection and keeping obligation under Article 5(3)(a) EUDR. When selling the sawn wood to furniture manufacturer B, Company A is not required to pass on the reference number of its import DDS.

The same (so no communication of the DDS reference number by company A) applies if company A uses both imported timber as well as timber which was domestically produced by a separate legal entity to make the sawn wood which it sells; in both cases company A would be assuming the role of downstream operator at the time of selling sawn wood without the obligation to communicate reference numbers to its clients.

If, on the other hand, company A uses timber (HS 4403, relevant product) grown and harvested by itself to make the sawn wood which it sells, company A would be considered an (upstream) operator for the sawn wood: company A needs to exercise due diligence and submit a DDS (or SD) at the time of first placing of the market, which in this case happens when the sawn wood is sold (see FAQ 5.20 for the time of placing on the market). Company A must communicate the reference number (or declaration identifier) of the sawn wood to the next supply chain member if the next supply chain member is a downstream operator or trader with the obligation to collect the reference number or declaration identifier (Art. 4(7), 5(3)(a) EUDR). Company A does not have a dual role in this case. Company A is free to choose how it would like to share the reference number or declaration identifier (it could for example be stated on the invoice, an email or other documentation accompanying a product, but other means are equally possible).

A case of a "dual role" can equally apply in the following example:

Example 2: Company C imports timber (HS 4403, relevant product) and uses this timber together with timber grown and harvested by itself to make sawn wood (HS 4407, relevant product). It sells the sawn wood to furniture manufacturer D.

In this case, company C would be considered an (upstream) operator for the sawn wood to the extent that the sawn wood is made from the domestically harvested timber. Company C must exercise due diligence and submit a due diligence statement (or SD) at the time of first placing of the market, which, in the case of the domestic timber supply chain, happens when the sawn wood is sold, and for the imported timber when it is released for free circulation at

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customs. Company C must communicate the reference number (or declaration identifier) of the sawn wood to furniture manufacturer D, a downstream operator (Art. 4(7), 5(3)(a) EUDR). Company C is not obliged to communicate the DDS reference number of the imported timber to furniture manufacturer D.

In the case of multiple transactions within a company group, every legal entity within the group is considered individually, meaning the first downstream operator or trader could be a member of the company group.

3.9. Are organizations that are not SMEs and sell to consumers (retailers) classified as traders? (UPDATED)

A retailer organisation can either qualify as an 'operator', as a 'downstream operator' or as 'trader' under the Regulation, depending on specific situations.

3.10. Who is an SME under the EUDR? (UPDATED)

According to Art. 2(30) EUDR, 'small and medium-sized enterprises' or 'SMEs' means micro, small and medium-sized **undertakings**, irrespective of their legal form, within the meaning of Article 3(1), Article 3(2), first subparagraph, and Article 3(3), respectively, of Directive 2013/34/EU ("Accounting Directive"). The thresholds mentioned in Art. 3(5) and (6) of Directive 2013/34/EU for small, medium-sized and large **groups** have no relevance for the SME definition under the EUDR. Neither is Commission recommendation (of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (C(2003) 1422)) applicable to the EUDR.

Accounting Directive 2013/34/EU, as amended by Commission Delegated Directive (EU) 2023/2775, states that **medium-sized undertakings** "shall be undertakings which are not micro-undertakings or small undertakings and which on their balance sheet dates do not exceed the limits of at least two of the three following criteria: (a) balance sheet total: EUR 25 000 000; (b) net turnover: EUR 50 000 000; (c) average number of employees during the financial year: 250."

However, it should be noted that for Art. 38(3) EUDR and the deferred entry into application of the Regulation by 30 June 2027, it is decisive whether an operator was established as a micro-undertaking or small undertaking by 31 December 2024. This is dependent on the size thresholds which were in force by that day and irrespective of the company's legal form.

3.10.1 I am a company exempted from submitting DDS. Can the companies which I supply to require me to submit a DDS nevertheless? (UPDATED)

There is no legal obligation for any downstream operator or trader to submit a DDS, nor does the Information System foresee the technical possibility to do so.

3.10.2 Can I submit a DDS / simplified declaration for a product that is placed on the market of a third country and that will eventually be imported into the EU? (NEW)

The EUDR Information System is a repository of statements and declarations for products that are placed on the EU market or exported thereof. Only (upstream) operators, i.e., importers

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and primary producers placing directly on the EU market, are required to submit due diligence statements or simplified declarations. On the other hand, persons placing relevant products on another market than the EU market have no obligation to interact with the EUDR Information System. The system does not serve as a repository for products which are sold or undergoing further manufacturing outside the EU.

3.11. Who is liable if a product does not comply with Article 3 EUDR? (UPDATED)

Operators retain responsibility for the compliance of the relevant product they place on the EU market or export (Art. 4(3) EUDR). In cases of non-compliance, operators have to refrain from placing the product on the market or exporting it and have to immediately inform Competent Authorities and downstream operators and traders to whom they supplied the relevant product (Art. 4(4)(a), (5) EUDR).

Downstream operators and traders have information and, in case of non-SMEs and substantiated concerns, verification duties according to Art. 5(5) and (6) EUDR.

3.12. Who is the operator in the case of standing trees or harvesting rights? (UPDATED)

Standing trees as such do not fall within the scope of the Regulation. Depending on the detailed contractual agreements, the 'operator' at the moment of harvesting could be either the forest owner or the company that has the right to harvest relevant products, depending on who is placing the relevant product on the EU market or exporting it from the EU. In case a person concludes a contract by which it authorises the other party to the contract to harvest wood, the contracted party carrying out the harvest is considered the operator if it directly and automatically becomes the owner of harvested logs by the mere act of harvesting the trees. This is not the case where the applicable national law or the contract provide that the natural or legal person transfers, after harvesting, the right of ownership to the other party of the contract (for reference see, by analogy, Judgment C-370/23 of 21 November 2024).

3.13. How does the Regulation apply to company groups? (UPDATED)

The due diligence obligations apply to 'persons' in accordance with Art. 2(20) EUDR, regardless of whether they are members of a company group or not.

Subsidiaries of a group, like any legal entity, have to refer to Directive 2013/34/EU to determine whether their entity is an SME or not (see FAQ 3.10). The balance sheet, net turnover and number of employees of the individual legal entity, not of the group as a whole, is decisive.

For this reason, each entity that meets the definition of operator, non-SME downstream operator or non-SME trader must create a separate and individual account for its economic operator in the Information System. The system does not allow for a single account with the role of operator, downstream operator or trader to represent multiple companies or to create an economic operator account for a company group with multiple user companies.

However, pursuant to Art. 6 EUDR, it is possible for operators to mandate an authorised representative to submit and manage due diligence statements (or, if applicable, simplified declarations). Consequentially, company groups have the possibility to mandate one of their

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members as an authorised representative to submit due diligence statements on behalf of all members of the group. An authorised representative can use a single account to submit and manage DDS or SD on behalf of all entities it represents. The authorised representative must be established in the Union in accordance with Art. 2(22) EUDR. It should be noted that legal responsibility for compliance with the Regulation remains with the individual operator.

For details of registration in the Information System, please refer to the EUDR User Guide[5].

3.14. Who is the operator or trader when one company contracts another company to provide relevant products that are linked to their commercial activities? For example, an onsite cafeteria, small shop or a stand established besides a main business. (UPDATED)

Depending on the detailed contractual agreements, the company responsible for supplying relevant products for use in the cafeteria, small shop, stand etc. (making available a relevant product on the EU market) is responsible for EUDR compliance. The obligations of the company would depend on their size and position in the supply chain.

For example:

1) Contractor C is an SME company which, under its contractual agreement with Supermarket B, is responsible for purchasing from an EU manufacturer and supplying chocolate (HS 1806) to customers at Supermarket B shops. In this situation, Contractor C is an SME trader which is only subject to the obligations under Art. 5(1), (3)-(5) and (7) EUDR. C is not subject to due diligence requirements and does not retain responsibility for the EUDR compliance of the chocolate.
2) Contractor A runs onsite restaurants on behalf of non-SME EU Supermarket B. Contractor A is a non-SME and, under its contractual agreement with Supermarket B, is responsible for purchasing and supplying chocolate (HS 1806) at an onsite restaurant on the establishment of Supermarket B. Contractor A buys the chocolate from an EU manufacturer, so in this situation, Contractor A is a non-SME trader subject to the obligations under Art. 5 EUDR. Contractor A is not responsible for the EUDR compliance of the chocolate but must verify that due diligence has been exercised for the chocolate in case of substantiated concerns (Art. 5(7) EUDR).
3) Contractor D is a non-SME company that runs confectionary stands at Supermarket B shops. The confectionary includes chocolate (HS 1806). Under their contractual agreements, Supermarket B buys the chocolate bars from a producer in a third country and Contractor D only sells chocolate bars on behalf of Supermarket B without ever owning them. In this situation, Supermarket B is therefore an operator responsible for exercising due diligence for the chocolate bars and submitting a DDS for each batch of chocolate bars. Contractor D is not responsible for the EUDR compliance of the chocolate bars.

Fulfilling EUDR obligations is only required when the supplied products are in the scope of the Regulation (FAQ 5.13). Products that are not in scope, even if they contain components or

[5] The User Guide is available here: https://green-business.ec.europa.eu/deforestation-regulation-implementation/information-system-deforestation-regulation_en#training-and-user-manuals.

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elements derived from in-scope commodities are not subject to the requirements of the Regulation (FAQ 2.1). Examples for such products out of scope that may be supplied by contractors are sausages and similar meat preparations of cattle (HS 1601), bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa (HS 1905 90) or preparations with a basis of coffee such as coffee beverages (HS 2202 99).

3.15. How are the roles of 'authorised representative' under Art. 6 EUDR and 'customs representative' under Art. 18 of Regulation (EU) 952/2013 (UCC) articulated?

The two roles are separate:

- An 'authorised representative' under Art. 6 EUDR is tasked to submit a DDS in the information system on behalf of an operator. This role relates thus only to the obligation under Art. 4 EUDR.
- A 'customs representative' under Art. 18 UCC is tasked to lodge the customs declaration on behalf of another person. This role relates thus only to the customs obligations under the UCC.

It may happen that a company is offering both the services as an 'authorised representative' and a 'customs representative', but both roles require two explicit and different mandates and imply two separate sets of responsibilities under each respective provision.

Whatever the circumstances (whether or not designated also as an 'authorised representative' under Art. 6 EUDR), customs representatives are never an 'operator' under the EUDR as they neither place on the market nor export relevant products.

3.16. What does the sentence "not intended directly for private use or consumption within the customs territory of the Union" mean in the definition of Art. 2(38) EUDR? (NEW)

The EUDR applies to 'products intended to be placed on the Union market' 'in the course of a commercial activity' **regardless of whether the client of that commercial activity is a business (B2B) or a private individual (B2C).**

This means that products 'intended for private use or consumption within the customs territory of the Union' (i.e. C2C: consumer to consumer) are not covered by the EUDR. Examples of such private uses/consumption are:

- A person bringing relevant products from a vacation trip outside the EU for their private use or consumption, in reasonable quantities for a private use and thus not for resale.

- A person in a third country sending products to a person in the EU (e.g., parcels between relatives).

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For all shipments of relevant products to be placed on the Union market, EUDR Competent Authorities and customs authorities may control whether the products are intended for private use or consumption and thus exempted from EUDR according to Art. 2(38) EUDR.

This assessment is made on a case-by-case basis, depending on the specific circumstances, such as quantities of relevant products and frequency of such private uses[6].

3.17. Does the EUDR apply to supplies made in the context of online sales (e-commerce) or other distance sales? (NEW)

The EUDR applies to all relevant products supplied 'in the course of a commercial activity', which includes online or distance sales. It is not relevant whether products are supplied to another business (B2B) or to a consumer (B2C), as any 'supply' 'in the course of a commercial activity' is captured by the EUDR (see Art. 2(19) EUDR).

The same applies to products entering the EU market (imports): the EUDR applies to all releases for free circulation of relevant products, except where the relevant products are not supplied in the course of a commercial activity but are solely intended for private use or consumption within the customs territory of the Union (C2C – see previous question).

The same logic applies for exports (see FAQ 5.6.1).

3.18. What are the obligations of companies such as online distributors and retailers supplying relevant products to EU customers in online B2B or B2C supplies? What are the obligations of online marketplaces? (NEW)

Companies supplying relevant products to EU clients (whether businesses or consumers) via online sales can be operators, downstream operators or traders under the EUDR depending on their specific role in the supply chain. The 'operator', 'downstream operator' or 'trader' under the EUDR is the person who actually supplies the relevant products on the EU market.

If a company imports, i.e. releases for free circulation, a relevant product in execution of an online sales contract in the course of a commercial activity, it is considered to be an operator for the purposes of the EUDR, no matter whether such a company is established in the EU or not (see FAQ 3.7 for rules applying to operators established outside of the EU).

Online distributors and retailers can therefore be (i) operators if they import, i.e. release for free circulation, into the EU or sell a relevant product that has not been placed on the EU market beforehand, (ii) downstream operators if they re-import or sell a relevant product made from another relevant product which is covered by a due diligence statement or a simplified declaration, or (ii) traders if they sell a relevant product online which has already been placed on the market by another person.

[6] For a more complete overview of customs aspects, see the UCC - Guidance documents - European Commission.

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Online marketplaces are online platforms as defined in Article 3, point (i) of Regulation (EU) 2022/2065, which allow consumers to conclude distance contracts. As long as the provider of the online marketplace only facilitates an online sales agreement to be concluded by two other parties and does not intervene in the actual supply of the product to the client, the online marketplace is a mere intermediary service provider with no obligation under the EUDR. Where a provider offers different functions (on the one hand, selling a relevant product themselves or offering services aimed at delivering products and, on the other hand, acting as an online marketplace allowing other operators, downstream operators or traders to sell their relevant products), the decision as to whether the provider is an operator, downstream operator or trader under the EUDR or an intermediary service provider must be made on a case-by-case basis, taking into account their concrete functions in the supply of the individual sale in question (e.g., fulfilment service providers are usually actually 'supplying' the product to the client).

Whatever the circumstances, there is always an operator, downstream operator or trader actually supplying the product to the client. As explained above, depending on the specific circumstances of the supply, the operator, downstream operator or trader may be either the person offering the product for sale (manufacturer, distributor, retailer), the online marketplace in respect of the specific services it provides that extend beyond acting solely as an intermediary, or a separate fulfilment service provider, if present in the supply chain. All these actors are encouraged to determine and clarify their responsibility in view of their respective role in the supply chain.

3.19. Can the consumer be an 'operator' in case of imports made in the context of B2C online sales (e-commerce) or other distance sales? (NEW)

As explained in the previous FAQ, the 'operator' under the EUDR is the person who in the course of a commercial activity, places relevant products on the EU market or exports them. In the context of online sales or other distance sales, who is the operator can vary depending on the business model, and the role and responsibility of actors that intervene in the supply of the relevant product in the course of a commercial activity. An operator under EUDR can be, irrespective of whether they are established in the EU or not (see FAQ 3.7): manufacturers, sellers, importers, online retailers or fulfilment service providers when they actually supply the products to EU consumers (see also previous question).

Against this background, an EU consumer, (i.e. a natural person who is acting for purposes which are outside his trade, business, craft or profession) is never an operator under EUDR when buying a relevant product from an online website supplying products in the EU, even if being declared as the "importer" on the customs declaration. The placing of the relevant product on the EU market is not done by the private consumer but by the legal or natural person actually supplying the relevant product to that consumer.

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3.20. Can a cooperative or association submit simplified declarations or DDS instead of its members? (NEW)

Depending on the circumstances, a cooperative or association can either submit declarations in its own name or on behalf of its members.

Option 1: if the cooperative / association itself produces relevant products which it places on the EU market (for example in the case of sales of standing timber, see FAQ 3.12), it may qualify as an operator under EUDR. Therefore, the cooperative / association, rather than its members, can submit a single DDS, or, in case it meets the definition of MSPO, a single simplified declaration. See FAQ 3.22 for more information under which circumstances a cooperative / association may qualify as an MSPO.

Option 2: if the cooperative / association wishes to support its members that qualify as operators, it can act as an authorised representative for its members and submit DDS or simplified declarations on their behalf, see Art. 6 EUDR. In order to act as authorised representative, a cooperative / association must be established in the EU.

No simplified declaration is needed for MSPOs whose information is made available pursuant to Art. 4a(4) EUDR.

3.21. Who qualifies as a micro or small primary operator (MSPO)? (NEW)

An MSPO is a subcategory of operator with simplified reporting obligations. They are generally subject to the provisions for operators (e.g. Art. 4(1) EUDR) unless the Regulation says otherwise.

There are four requirements that must be met in order to qualify as a micro or small primary operator:

a) natural person or micro or small undertaking (based on the thresholds of the Accounting Directive)

A micro or small primary operator is either a natural person or a micro or small undertaking, assessed based on the thresholds of the Directive 2013/34/EU. For more information about the size thresholds, please refer to FAQ 3.10.

b) established in a low-risk country

In the case of a natural person, the primary place, and in case of a legal person or association of persons, the registered office, central headquarters or main permanent business establishment, whichever is applicable, must be in a low risk country.

c) directly placing on the EU market or exporting

In order to qualify as an MSPO, a person must be directly placing on the EU market or exporting relevant products. This means that primary producers established outside of the EU are not covered by this definition if they supply products to intermediaries outside of the EU, which then place products on the EU market. Primary producers outside of the EU who do not place on the EU market have no legal obligations under the Regulation.

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d) products that the operator has produced itself (produced in the sense that they have grown, harvested, obtained or raised themselves the product on plots of land or establishments) in the country of establishment

Lastly, an operator only classifies as an MSPO if they place on the EU market products they have produced themselves. Produced is to be understood as growing, harvesting, obtaining from or raising products on plots of land or establishments - that is, the operator must be a primary producer.

While the production is often done by (or on behalf of) the owner of a plot of land or establishment, there are also cases in which there is another entity actually carrying out the production that can be considered the operator. This is the case where such entity directly and automatically becomes the owner of relevant products by the mere act of producing (for example, by harvesting trees). It is not the case where the applicable national law or the contract provides that the natural or legal person transfers, after production, the right of ownership to the other party of the contract (see FAQ 3.12.). In a scenario where operator and landowner are not identical, it is the size of the operator that is decisive for the scope of obligations (so if a non-MSPO company qualifies as an operator by harvesting, DDS submission obligations apply).

3.22. Can a cooperative or association be considered as an MSPO? (NEW)

Yes, but only if the cooperative / association meets all the elements of the definition of an MSPO as set out in Art. 2(15a) EUDR. Among others it would need to place on the EU market products that it has produced itself. As stated in the previous FAQ, there are cases in which not the landowner, but the entity carrying out the production, which could be a cooperative / association, can be considered the operator; namely where they directly and automatically become the owner of relevant products by the mere act of producing (for example, by harvesting trees). This is not the case where the applicable national law or the contract provides that the natural or legal person transfers, after production, the right of ownership to the other party of the contract (see FAQ 3.12).

In a scenario where operator and landowner are not identical, it is the size of the operator, and not of the landowner, that is decisive for the scope of obligations (so if a non-MSPO company qualifies as an operator by harvesting, full DDS submission obligations apply).

3.23. Can a natural or legal person be both an MSPO and a normal "operator" at the same time? (NEW)

Yes, this can occur if a natural or legal person both imports relevant products produced by a different entity, and places relevant products on the EU market produced by this natural or legal person. With regard to the imported products the person would be an operator, with regard to the products produced by the natural or legal person itself, an MSPO (if all elements of the definition are met, see Art. 2(15a) EUDR and FAQ 3.21).

In this case, while the obligation to exercise due diligence applies to all products this person places on the market, the person must submit a DDS for the imported products, and a one-time simplified declaration for domestically produced products.

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3.24. How does a company determine its size and what happens if its size changes over the years? (NEW)

The criterion of company size applies per financial year.

Each financial year, a company should determine its size classification by reference to balance sheet total, net turnover and average number of employees during the last financial year for which these numbers are available. If no annual financial statements are approved due to the legal form of the entity, it is the last financial year that is decisive. For natural or legal persons which are per se not obliged to draw up a balance sheet, see FAQ 3.26.

Companies may fluctuate in size over the years.

However, a change in size classification occurs only when the company exceed or ceases to exceed two of the three thresholds for **two consecutive financial years**. This is relevant in case the changes result in a company qualifying as a SME to move into the category of non-SME or vice-versa, and in case a natural or legal person qualifying as an MSPO exceeds the thresholds for MSPOs or vice-versa.

Two scenarios must be distinguished with regard to MSPOs:

Scenario 1: The business of farmer A, which at the time of entry into application of EUDR classifies as an MSPO becomes a non-MSPO (and an MSPO again):

Since at the entry of application of EUDR, farmer A is an MSPO, simplified reporting obligations apply. This means that prior to the first placing on the market of relevant products, farmer A submits a one-time simplified declaration.

If farmer A exceeds the limits of micro or small companies set out in the Accounting Directive during two consecutive financial years, in the financial year following the financial years in which thresholds are exceeded, farmer A will be subject to standard DDS submission obligations. This means that they need to submit a DDS prior to placing relevant products on the market in that financial year (for the possibility of declaring multiple sales in one DDS, see FAQ 5.19).

If farmer A subsequently classifies as an MSPO again by falling under the thresholds for two consecutive years, they can, from the year following the two consecutive years, use their simplified declaration (SD) again. The SD may need to be updated to reflect the business reality, should this have changed (for updating see FAQ 3.27).

Scenario 2: The business of farmer B, which at the time of entry into application of EUDR classifies as a non-MSPO becomes an MSPO (and a non-MSPO again):

At the time of entry into application of EUDR, the business of farmer B is subject to standard DDS submission obligations. This means that they need to submit a DDS prior to placing relevant products on the market in that financial year (for the possibility of declaring multiple sales in one DDS, see FAQ 5.19). If B's business subsequently ceases to exceed the relevant thresholds for two consecutive years so that B classifies as an MSPO, in the year following the two consecutive years, B will only need to submit a one-time simplified declaration. This

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declaration remains valid unless farmer B changes its business operations in a way that makes a new SD necessary (see FAQ 3.27 for updating / new submissions). The SD is equally no longer sufficient for compliance if B exceeds the thresholds again for two consecutive years and becomes a non-MSPO, in which case DDS submission obligations apply again in the year thereafter.

3.25. Can companies qualify as a MSPO if parts of their business related to relevant commodities and products do not exceed the relevant thresholds? How are relevant activities taken into account? (mixed business) (NEW)

The qualifier "related to the relevant commodities and the relevant products" intends to allow companies to benefit from the simplified obligations for MSPOs if they can demonstrate that only a part of their business operations relates to relevant commodities and relevant products. The provision "related to the relevant commodities and the relevant products" means that net turnover, employees and the elements of the balance sheet that would logically be attributed to the companies' handling of relevant commodities or products rather than to another activity of the company should be considered when determining the thresholds.

Management and administrative staff dealing with multiple activities that a company is active in should be counted on a pro-rata basis.

In order for a company to demonstrate that it meets the definition of MSPO, it must, upon the check of a Competent Authority, be able to present business records on revenue structure, cost, performance accounting or other documentation which transparently allocate balance sheet totals, net turnover and number of employees to the relevant business segments that it is active in.

This interpretation can best be supported by an **example**:

A company that processes and markets wood products also offers transport services of metal pieces. It generates about 70% of its annual net turnover from processing and marketing wood products, and 30% from transporting metal pieces.

The 30% from transporting metal pieces would not be included when determining the thresholds. This means that 70% of the net turnover will count into the determination of whether the thresholds set out in the Accounting Directive are exceeded or not.

Competent Authorities may issue further guidance on how this requirement is to be assessed and verified on a national level for national production, taking into account relevant provisions of the national transposition of the Accounting Directive beyond national size thresholds (national size thresholds are not of relevance for size determination under EUDR as the Regulation is based on the size thresholds in the Accounting Directive itself).

3.26. How do companies or natural persons without an obligation to draw up a balance sheet determine whether they are an MSPO under EUDR? (NEW)

The Accounting Directive (as transposed by Member States) only applies to undertakings with an existing obligation to draw up a balance sheet. However, for EUDR purposes, the thresholds of the Accounting Directive are applied irrespective of the legal form of a person, meaning

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that the thresholds are also applied to companies or persons which are per se not obliged to draw up a balance sheet. Therefore, in such a scenario, they should aim to establish their balance sheet total based on the general provisions and principles set out in chapter 2 and 3 of the Accounting Directive. Farmers and foresters may also establish their balance sheet by assessing and estimating the value of the production facilities and other assets in their possession and, when checked by a Competent Authority, demonstrate how they calculated and applied the thresholds set out in the Accounting Directive.

Natural or legal persons who fall below the other two thresholds of a small undertaking (i.e., they do not exceed a net turnover of EUR 10 000 000 **and** do not employ more than 50 employees on average during the financial year) do not need to establish their balance sheet, as they can already be considered MSPOs based on the two other relevant criteria.

In addition, natural persons who place directly on the EU market products they have produced in the sense of Art. 2(14) EUDR, and who act in good faith can be assumed to fall below the thresholds. They do not need to take additional administrative steps to prove their size, unless they are close to exceeding at least one of the thresholds set out in the Accounting Directive.

Competent Authorities may issue further guidance on how this requirement is to be assessed and verified on a national level, taking into account the national transposition of the Accounting Directive.

3.27. When should I update my SD? Are there situations when I need to submit a new SD? (NEW)

Art. 4a(3) EUDR foresees that MSPOs “may update the information contained in their simplified declaration following any major changes to the information they provided.”

This means that, for example, if the quantity changes, the SD could, but does not need to be updated.

However, MSPOs must ensure that all products they place on the market are covered by a valid SD. This means that, in the case in which an MSPO changes their business activity in a way that entails the placing on the market of completely new products, a new SD must be submitted, as the new products are not covered by the scope of the initial SD.

Example: Austrian Farmer F has been operating a soybean and cattle farm for years. Based on his continuous operations, he submitted a SD once when the EUDR entered into application. F now wishes to buy adjacent forest to manage it and place wood products from the forest on the EU market. Since the wood products which have a different HS Code from the one declared are not covered by farmer F’s SD, F must submit a new SD for the wood products before placing them on the market. F may copy its old SD as new to pre-fill a number of fields. Instead of the new submission required in this case, an update of the existing SD is possible.

Example: Harvesting company H, who acts as an operator by harvesting standing timber which it places on the market, harvests from different plots of land each year. This includes new plots from which wood is harvested after the submission of its SD. As the information in harvesting company H’s SD should be accurate, it could use the updating function to keep the information

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about the different plots declared in the SD up to date. In addition, operator H needs to document the actual geolocations or postal addresses where the wood was harvested, who would need to be able to justify any discrepancy between the declared plots in the SD and the actual plots of production.

The information provided in the SD must be truthful at the time of submission and at the time of updating. If Competent Authorities detect that estimates or other information were provided for the purpose of misclassifying an operator as an MSPO, circumventing the Regulation's requirements or negatively impacting enforcement, they may take steps to pursue such breaches of the Regulation, and impose penalties.

3.28. When can an MSPO make use of its postal address rather than the geolocation of plots of land or establishments? (NEW)

It is possible for a micro or small primary operator to replace the geolocation by postal address, including its own private address, when it corresponds to the geographic location of the plots of land or establishment concerned. The postal address can be declared by using the commonly used postal address fields (street and house number, zip code, city and country) or cadastral information or an equivalent allowing the identification of the plot of land or establishment where the products placed on the market or exported are produced.

A plot of land or establishment is "concerned" in the sense of Recital 9 if an MSPO produces relevant commodities at the place, meaning that the plot or establishment is used for primary production as defined in Art. 2(14) EUDR. The business seat of an MSPO, where it is only used for administrative purposes, but not for the purpose of producing relevant commodities and products, cannot be declared as a plot of land or establishment for EUDR compliance purposes. In the case of cattle, Annex III point 3 clarifies that in the case of the cattle supply chain, the postal address or the geolocation to be declared shall refer to all the establishments where the cattle are kept.

3.29. Can an MSPO declare multiple relevant products in their simplified declaration (for example cattle and timber)? (NEW)

Yes, this is possible. It is equally possible to declare multiple plots of land or establishments in one declaration.

3.30. How must MSPOs declare their "one-off estimated annual quantity of relevant products" in cases of irregular or fluctuating production? (NEW)

Example: A forest owner only harvests its forest and places its products on the market every 30 years. The forest owner does not adhere to a multi-year harvest plan in which harvest quantities are declared. The harvest results in a yield of 200-400m3 of wood, depending on the conditions in the respective harvesting season.

If an operator only places relevant products on the market once every few years without adhering to a multi-year harvest plan, only the years in which the relevant products are actually produced, e.g. harvested, are decisive (so if a forest owner only places on the market

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every 30 years, the quantity in the years of selling the harvest is relevant, not the years in between without any placing on the market).

In addition, if in a given country, a multi-year harvest plan is required (e.g. a 10-year harvest plan in the Czech Republic), the annual estimate can be the highest annual estimate to be harvested under the plan, or, if not available, the total harvest quantity named in the harvest plan divided by the amount of years (ten years in the provided example).

If it is not possible for the operator to base the estimate on multi-year harvest plans or similar information from past years, they can base the estimate on the last year in which they placed relevant products on the market in a normal business scenario.

If the operator starts its operations and cannot fall back onto its past business operations, the average yield from a comparative plot of land could be taken as a baseline for the estimate.

In all cases, when checked by a Competent Authority, the operator should be able to justify the reason for the estimate chosen.

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4. Definitions

These definitions are the basis for the obligations of operators, downstream operators and traders, as well as for the work of EU Competent Authorities.

4.1. What does ‘global deforestation’ mean?

‘Global deforestation’ means deforestation taking place worldwide (both in the EU and outside) in line with the definition set out in Art. 2 EUDR (i.e. the conversion of forest to agricultural use, whether human-induced or not).

Deforestation and forest degradation are among the main drivers of climate change and biodiversity loss - the two key global environmental crises of our time.

The main cause of deforestation and forest degradation worldwide is the expansion of agricultural land for the production of commodities such as soy, beef, palm oil, wood, cocoa, rubber or coffee. As a major economy and consumer of these commodities, the EU is contributing to deforestation and forest degradation worldwide. The EU, therefore, has the responsibility to contribute to ending it.

By promoting the production and consumption of ‘deforestation-free' commodities and products and reducing the EU's impact on global deforestation and forest degradation, the Regulation is expected to bring down EU-driven greenhouse gas emissions and biodiversity loss.

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4.2. What does 'plot of land' mean?

The "plot of land" – the subject of geolocation under the Regulation – is defined in Art. 2(27) EUDR as "land within a single real estate property, as recognised by the law of the country of production, which possesses sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant commodities produced on that land." For purposes of this Regulation, the key factor is to identify the plot of land used to produce commodities intended to place on the EU market – it is not necessary to list all plots owned by a single owner if some of these plots are not used to produce commodities covered by the Regulation or are not intended to be placed on the EU market.

If a single owner owns multiple plots of land, and places relevant products on the market from all these plots, it is possible to declare all concerned plots in one DDS (see also FAQ 1.14.).

4.3. Which criteria does wood need to comply with?

The wording of the deforestation-free definition in Art. 2(13)(b) EUDR ("….in case of relevant products that contain or have been made using wood…") singles out wood from the product scope, creating the impression of a 'special case' and raising a question regarding the applicability of the "deforestation-free" criterion in Art. 3(a) EUDR to wood. Does wood need to comply with both criteria, related to deforestation and forest degradation, or only forest degradation?

In order to meet the requirements of the Regulation, wood needs to comply with both criteria: a) it needs to have been harvested from land not subject to deforestation after 31 December 2020; and b) it needs to be harvested without inducing forest degradation after 31 December 2020.

4.4. What are the compliant harvesting levels?

If a wood operator in 2022 harvests 20% of a forest with a 100% cover and lets the land naturally regenerate, would the harvested wood comply with the Regulation? In 30 years, once the forest will have been regenerated, could the same operation take place with the same conclusion on compliance with the Regulation?

Under the regulation, "forest degradation" means structural changes to forest cover, taking the form of the conversion of primary forests or naturally regenerating forests into plantation forests or into other wooded land, and the conversion of primary forests into planted forests (Art. 2(7)).

This definition covers all categories of forests defined by the Food and Agriculture Organisation of the United Nations. Therefore, forest degradation under the Regulation consists of transforming certain types of forests into other kinds of forests or other wooded land.

Different levels of wood harvesting are allowed, provided that this does not result in a transformation falling under the definition of degradation.

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4.5. How should the phrase ‘without inducing forest degradation’ within the definition of ‘deforestation-free’ for relevant products that contain or have been made using wood be understood?

The element of the ‘deforestation-free’ definition referring specifically to forest degradation requires that wood needs to have “been harvested from the forest without inducing forest degradation after 31 December 2020” (Art. 2(13)(b) EUDR). The reference to ‘inducing’ creates a causal link between the wood harvesting and the process of forest degradation.

This reflects the fact that forests may be impacted by other processes, including climate change, disease outbreaks, fires, etc. These potential forms of forest degradation are beyond the scope of the Regulation; the EUDR addresses forest degradation driven by the forestry activities associated with wood harvesting and subsequent regeneration of the forest.

The relevant products would not be compliant with the Regulation if they were sourced from an area where harvesting activities induced forest degradation. Operators could take into account all data and information available at the date of harvest, mainly forest management legislation of the country, forest management plans, but also reforestation plans and planned post-harvesting activities, restoration and conservation plans, other types of plans, management procedures, etc. - to assess whether there is a risk that the harvest induces forest degradation.

If the degraded status of the forest persists over time, any future harvesting on a plot of land where wood harvesting operations have provoked forest degradation after 31 December 2020 would not be ‘deforestation-free’ and the relevant products could not be placed on the market. On the contrary, if in the future the forest is regenerated and its status changes into a forest category that would not have been considered as falling under the definition of forest degradation in the first place, then the wood extracted from new harvesting activities on that plot of land could be considered ‘deforestation-free’.

4.6. How should the question of whether a wood product is free of forest degradation be assessed and what is the relevant time period under consideration?

Under the Regulation, “forest degradation” means structural changes to forest cover, taking the form of the conversion of primary forests or naturally regenerating forests into plantation forests or into other wooded land, and the conversion of primary forests into planted forests (Art. 2(7)).

<table>
<tr><td colspan="5">‘Forest degradation’ means:
Structural changes to forest cover,
taking the form of conversion of</td></tr>
<tr><td colspan="3">1) Primary forests
into</td><td colspan="2">2) Naturally regenerating forests
into</td></tr>
<tr><td>a) Planted forests</td><td>b) Plantation forests</td><td>c) Other wooded land</td><td>a) Plantation forests</td><td>b) Other wooded land</td></tr>
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To comply with the forest degradation element of the 'deforestation-free' definition, operators will need to establish whether the forest type prior to and including 31 December 2020 was primary forest or naturally regenerating forest (the two forest types to which the 'forest degradation' definition applies), then assess whether the forestry activities associated with wood harvesting, as well as planned post-harvesting activities, could cause or bring about (induce) a conversion, or have caused a conversion, to a different forest type amounting to 'forest degradation'.

It is important to take into account the relevant forest management legislation of the country, including forest sustainable management plans or legal framework for sustainable harvesting, as well as information and data on the pre-harvest state of the forest, the harvesting regime and its likely impacts, the regeneration treatments, other planned forest protection and restoration measures, and other information relating to the risk assessment criteria detailed in Art. 10 EUDR. This could include official documentation issued by forest authorities outlining reforestation obligations and conditions, contractual agreements between the parties, or other relevant information obtained from the landowner or their representatives.

If there is evidence indicating that harvesting activities may induce forest degradation*, then the wood product cannot be placed on, made available on, or exported from, the EU market unless this risk is mitigated to no or negligible level.

If, at the moment of harvest, the intended end-purpose of the plot of land (reforestation or conversion) is not known, then there is a risk that these harvesting activities may induce forest degradation. Hence those wood products cannot be placed on, made available on, or exported from, the EU market unless this risk is mitigated to no or negligible level.

*Some examples of indications that harvesting activities may induce forest degradation could include:

- management plans (or other available information) indicating that proposed harvesting and regeneration activities may be insufficient to prevent forest degradation in line with the definitions of the Regulation,
- harvesting activities carried out deviate from those proposed in the forest sustainable management plan or those authorised by the legal framework of the country,
- post-harvest planting and forest management plan appears to meet the criteria for 'planted' or 'plantation forest', in line with the definitions of the Regulation, or
- planned regeneration measures (i.e. planting or seeding) or the absence of such planned measures.

4.7. Can a wood product be free of forest degradation if it was harvested from a forest that has undergone structural changes after 31 December 2020 that were not induced by harvesting activities?

Yes, if forest degradation after 2020 is provoked by other processes like climate change, disease outbreaks, or fires that are unrelated to the harvesting operations or deforestation activities, the products of harvesting activities on those plots of land could still be considered deforestation-free, provided that the harvesting operations themselves do not induce forest degradation.

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In those cases, it would be important to have sufficient data and evidence to demonstrate that any change in forest status between the two time periods was unrelated to wood harvesting.
In addition, when the purpose of the harvesting of trees is forest protection – for instance, when harvesting damaged wood after a storm or a fire; or when cutting infected trees to prevent the spread of pests and disease –, it should not be understood that harvesting has "induced" the forest degradation. In those cases, it would be important to have sufficient data and evidence to demonstrate the actual purpose of the tree harvesting.

4.8. In some cases, evidence for wood harvesting operations inducing 'forest degradation' may not be evident for some time after a wood product has been placed on (or made available or exported from) the European Union market. Can operators be liable for events that happen after the submission of the due diligence statement?

Would the relevant wood products be considered deforestation free?

The relevant products would not be compliant with the Regulation if they were sourced from an area where harvesting activities induced forest degradation in the period prior to submitting a due diligence statement.
In submitting the due diligence statement, an operator assumes responsibility for the due diligence process and the compliance of the relevant products with Art. 3 a) and b). In this process the operator should take into account all relevant information and data, including for the risk factors set out in Art. 10.

A breach of the due diligence obligations could be found, for example, if the risk assessment part of the due diligence has not been properly conducted, because relevant information or specified criteria were overlooked, including post-harvesting plans for the plot of land.
Where the due diligence was found not to have been properly conducted, any downstream operators or traders would not be able to rely on an existing due diligence statement for the relevant products.
In contrast, where due diligence was properly exercised at the time, and the relevant products were compliant when they were placed on the market, the compliant status of the relevant products – and those of derived products – will not change based on events that occur after a product has been placed on the market (or exported) that could not have been identified as a potential risk at the time of submitting a due diligence statement. Nor will this affect the compliance status of the operator.

4.9. Does the definition of "forest degradation" disincentivize the deliberate planting and seeding of trees, which may be an important practice for the protection and restoration of forests?

In certain forest types, deliberate planting or seeding may be an effective and preferred method of forest restoration, including after natural events (e.g. storms, fire) or following management measures for invasive alien species, pests or disease, or to promote regeneration on hard environments including poor soils, drought, frost and or where effects of climate change are noticeable. Therefore, and while the conversion of primary forest or naturally regenerating forest to plantation forest would constitute "forest degradation", under the Regulation the definition 'plantation forest' excludes "forests planted for protection or

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ecosystem restoration, as well as forests established through planting or seeding, which at stand maturity resemble or will resemble naturally regenerating forests".
This exception should logically also apply to 'planted forests', meaning that forest meeting the characteristics of 'plantation forest' or 'planted forest' but also meeting the exclusion criteria should be considered 'naturally regenerating forest'.

4.10. How to apply "trees able to reach those thresholds in situ"?

How should we apply the clause "trees able to reach those thresholds in situ" related to tree height and canopy cover in the definition of "forest" in Art. 2(4) EUDR?

If the woody vegetation has or is expected to surpass more than 10% canopy cover of tree species with a height or expected height of 5 metres or more, it should be classified as "forest", based on the Food and Agriculture Organisation (FAO) definition. For example, young stands that have not yet but are expected to reach a crown density of 10 percent and a tree height of 5 metres are included under the definition of "forest", as are temporarily unstocked areas, whereas the predominant use of the area remains forest.

4.11. Which forest land use change complies with the Regulation?

Deforestation is defined in Art. 2(3) EUDR as "conversion of forest to agricultural use." Is any other forest land-use change compliant with the Regulation?

Deforestation under the Regulation is defined as conversion of forest to agricultural use. Conversion for other uses such as urban development or infrastructure does not fall under the deforestation definition. For instance, wood from a forest area that has been legally harvested to build a road would be compliant with the Regulation.

4.12. Would a natural disaster count as deforestation?

The definition of "deforestation" in the Regulation encompasses the conversion of forest to agricultural use, whether human-induced or not, which includes situations due to natural disasters. A forest that has experienced a fire and is then subsequently converted into agricultural land (after the cut-off date) would be considered as "deforestation" under the Regulation. In this specific case, an operator would be prohibited from sourcing commodities within the scope of the Regulation from that area (but not because of the forest fire). Conversely, if the affected forest is allowed to regenerate, it would not be deemed to amount to "deforestation", and an operator could source wood from that forest once it has regrown.

4.13. Will 'other wooded land' or other ecosystems be included?

The Regulation relies on the definition of 'forest' of the Food and Agriculture Organization (FAO) of the United Nations. This includes four billion hectares of forests – the majority of habitable land area not already used by agriculture – which encompasses areas defined as savannahs, wetlands and other valuable ecosystems in national laws.

As part of the review procedure outlined in Art. 34 EUDR, the Commission will assess the impact of expanding the scope of the Regulation to 'other wooded land' and to ecosystems other than 'forests'.

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The conversion from primary or naturally regenerating forest to plantation forests or to other wooded land is already part of the definition of 'forest degradation', and wood products coming from such converted land cannot be placed on the EU market or exported.

4.14. Is rubber cultivation considered as 'agricultural use' under the Regulation?

Yes, rubber cultivation falls within the definition of 'agricultural plantation' under the Regulation, which means 'land with tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems where crops are grown under tree cover'. This definition includes all plantations of relevant commodities other than wood. Agricultural plantations are excluded from the definition of 'forest''. This means that the replacement of a forest with a rubber plantation would be considered as deforestation under the Regulation.

4.15. What is a 'substantiated concern' under the Regulation? (NEW)

A substantiated concern is defined in Art. 2(31) EUDR as a "duly reasoned claim based on objective and verifiable information regarding non-compliance with this Regulation and which could require the intervention of competent authorities".

1. **By whom and to whom**

Substantiated concerns can be brought by any natural or legal person, Art. 31(1) EUDR. They can be brought directly to the attention of a Competent Authority (Art. 31 EUDR) or to an operator, downstream operator or trader with relation to their compliance (Art. 4(5), 5(5), 5(6) EUDR), who in turn needs to inform Competent Authorities about that substantiated concern, and if applicable, about any mitigation measures undertaken.

2. **Duly reasoned claim**

A substantiated concern must be "duly reasoned". This means that it must be justified through a transparent, concrete, logical and defensible chain of reasoning. A recipient should be able to reconstruct how the findings and conclusions set out in the substantiated concern were reached. In particular, a substantiated concern must be based on "objective and verifiable information" and should, to the extent possible, be supported by evidence submitted as part of the claim. These two elements (being "duly reasoned" and based on "objective and verifiable information") must be fulfilled irrespective of to whom a substantiated concern is submitted. They distinguish a substantiated concern from other information indicating risks of non-compliance. A distinction must further be made between a modus operandi, a general pattern of trade or a generalized set of cases on the one hand, and a specific set of cases on the other hand that clearly identify who, how and when a possible non-compliance is happening (only the latter would be considered a "duly reasoned" substantiated concern).

In the particular case of a substantiated concern being brought to the attention of an operator, downstream operator or trader, the link to that specific operator, downstream operator or trader must be made sufficiently clear; for example, it would not be enough to qualify as a substantiated concern to point to cases of illegal harvest in a country from which

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an operator sources, without further details linking these cases of illegality to the operator's operations.

A substantiated concern brought to the attention of a Competent Authority may also concern multiple operators, downstream operators or traders.

3. Possible elements of a substantiated concern

A substantiated concern must be about the non-compliance with specific obligations set out under the EUDR.

When submitting a substantiated concern, the informing party should include as many as possible of the following elements:

a. Information (full name, address, contact) on the subject of the substantiated concern (operator/downstream operator/trader), when known.

b. Information on the individual or organization submitting the substantiated concern, if applicable (full name and contact details), unless the information compromises or puts in danger the informing party in any way. When submitting a substantiated concern to a Competent Authority, Member States must provide for measures to protect the identity of the person submitting the substantiated concern, Art. 31(4) EUDR.

c. Identification of the alleged breach of the EUDR (e.g. commodities or products in breach of the legality or deforestation-free requirement / lack of a DDS or of a simplified declaration)

d. In the case of alleged illegality, identification of the relevant legislation in the country of production that was not complied with.

e. Where and when the alleged breach of the EUDR takes place or did take place (area and time of production).

f. The object of the alleged breach of the EUDR– identification of specific shipments, product species, quantity, characteristics etc.

g. Evidence about the alleged breach of EUDR. The evidence may consist of different types, e.g. photos, reports, witnesses, information from sources such as public authorities or civil society organisations in the EU or in third countries, audits of certification or third-party-verification schemes, etc.

h. Any other information that might be useful for the investigation of the alleged non-compliance with the EUDR.

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5. Due Diligence

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5.1. What are my obligations as an operator? (UPDATED)

As a general rule, operators will have to set up and maintain a Due Diligence System in accordance with Art. 12 EUDR. *N.B.: This obligation does not apply to downstream operators or traders.*

The exercise of due diligence under EUDR consists of three steps.

As step one, operators will need to collect the information referred to in Art. 9 EUDR, such as the commodity or product which they intend to place on the EU market or export, including under customs procedures 'release for free circulation' and 'export', as well as the respective quantity, direct supplier and direct commercial client, country of production, evidence of legal harvest, among others. A key requirement, in this step, is to obtain the geographic coordinates of the plots of land where the relevant commodity was produced and to provide relevant information – product, CN code, quantity, country of production, geolocation coordinates – in the due diligence statement to be submitted via the Information System. In the case of a simplified declaration, geolocation coordinates may be replaced by postal address information.

If the operator cannot collect the required information, it must refrain from placing the affected products on the European Union market or exporting from it. Failing to do so would result in a violation of the Regulation, which could lead to potential penalties.

In step two, companies will use the information gathered under step one to assess the risk that the products they intend to place on the market or export are non-compliant. As part of their Due Diligence Systems, they will verify and evaluate the risk of non-compliant products entering the supply chain, taking into account the criteria described in Art. 10 EUDR. Operators need to demonstrate how the information gathered was checked against the risk assessment criteria and how they determined the risk.

In step three, they will need to take adequate and proportionate mitigation measures in case they find under step two more than a negligible risk of non-compliance in order to make sure that the risk becomes negligible, taking into account the criteria described in Art. 11 EUDR. These measures need to be documented. Policies, controls, measures and procedures to be used for risk mitigation are specified in more detail in Art. 11(1), (2) EUDR.

Operators sourcing commodities entirely from areas classified as low risk will be subject to simplified due diligence obligations. According to Art. 13 EUDR, they will still need to collect information in line with Art. 9 and assess the complexity of the supply chain and the risk of circumvention and the risk of mixing the product with products of unknown origin or origin of standard or high risk countries, but they will not be required to assess and mitigate risks (Art. 10 and 11 EUDR) unless the operator obtains or is made aware of any relevant information, including substantiated concerns submitted under Art. 31 , that would point to a risk that the relevant products do not comply with this Regulation (Art. 13(2) EUDR). In the context of simplified due diligence and following the assessment under Art. 13(1) EUDR, the requirement under Art. 9(1)(g) EUDR to provide adequately conclusive and verifiable information that the relevant products are deforestation-free can be fulfilled by collecting the

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geolocation (or, in the case of MSPOs, the postal address) of plots of land (or establishments in the case of cattle).

For more information about due diligence more generally and information requirements under Art. 9(1)(h) EUDR, see Chapters 4 and 6 of the Commission Notice Guidance document.

5.1.1 Can an operator use their due diligence systems established under EUDR for complying with other EU due diligence-related laws, such as the CSDDD or the Forced Labour Regulation? (NEW)

An operator can use a due diligence system established under EUDR to support compliance with legal obligations established under other relevant EU legislation. For instance, the three step due diligence process under EUDR can be helpful towards compliance with certain requirements of the Corporate Sustainability Due Diligence Directive (CSDDD) and the Forced Labour Regulation (FLR), although the scope and requirements under these two laws differ.

Under EUDR, for the purpose of assessing compliance of EUDR-relevant products with Art. 3 EUDR, the due diligence process includes information collection, risk assessment, and risk mitigation. While these elements are also required by CSDDD, additional elements of due diligence, such as meaningful stakeholder engagement and establishing a notification mechanism and a complaints procedure, are required. The Commission will publish guidelines on CSDDD in accordance with Art. 19 CSDDD. The application date for measures under CSDDD is 26 July 2029, Art. 37(1) CSDDD.

The Forced Labour Regulation (FLR) applies from 14 December 2027, Art. 39 FLR. It prohibits economic operators from placing and making available on the Union market or exporting from the Union market products made with forced labour. This applies also to economic operators in scope of EUDR. Contrary to EUDR, the FLR does not impose due diligence obligations. However, due diligence could help identify, mitigate, prevent and bring to an end the risk of forced labour in supply chains. To facilitate compliance with the FLR, the Commission will issue guidance on due diligence to address forced labour risks in supply chains. This process includes additional elements but also involves information collection, risk assessment and risk mitigation of forced labour.

5.2. Who can mandate an 'authorised representative'? (UPDATED)

Pursuant to Art. 6 EUDR, operators may mandate authorised representatives to submit a due diligence statement or a simplified declaration on their behalf. In this case, the operators will retain responsibility for the compliance of the relevant products.

If the operator is a natural person or microenterprise, it may mandate the next operator or trader in the supply chain to act as its authorised representative, provided it is not a natural person or micro-enterprise. In this case, the mandating operator retains responsibility for the compliance of the product.

According to Art. 2(22) EUDR, the authorised representative must be established in the EU and must have received a written mandate from an operator.

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5.2.1. What is an authorised representative? Can one authorised representative represent multiple operators? Which EUDR obligations can an authorised representative perform? (UPDATED)

An authorised representative is a natural or legal person that acts on behalf of an operator by submitting a due diligence statement or a simplified declaration for them (Art. 6 EUDR). According to Art. 2(22) EUDR, an authorised representative must be established in the Union and must receive a written mandate from an operator in order to act on their behalf. In principle, any natural or legal person (private or public) established in the EU can act as authorised representative, no matter whether they actively participate in a supply chain or not. An authorised representative can be, for example, a cooperation or association (see FAQs 3.20 and 3.22), a national or regional authority which is not an EUDR competent authority or a member of the supply chain.

When submitting DDS or SD, authorised representatives must register in the Information System and choose the role 'Representing Operator'. This role allows authorised representatives to be authenticated with their own credentials and submit due diligence statements or simplified declarations on behalf of their clients. It is possible for an authorised representative to be mandated by multiple operators if the above-mentioned requirements are met. The details of the operator shall be introduced in the fields when submitting a DDS or a SD allowing unique identification of the represented operator.

Even if an authorised representative submits a due diligence statement or a simplified declaration, the obligation to exercise due diligence remains with the operator. Accordingly, the operator retains responsibility for compliance of relevant products with Art. 3 EUDR.

In the case of an operator being a natural person or a microenterprise, they may mandate the next operator or trader further down the supply chain that is not a natural person or a microenterprise to act as an authorised representative, see Art. 6(3) EUDR.

5.3. Can companies conduct due diligence on behalf of subsidiaries? (UPDATED)

The internal organisation and due diligence policy of a group of companies (a mother company and its subsidiaries) is not governed by the Regulation. The operator that places on the EU market or exports a relevant product is responsible for the compliance of the product and for overall compliance with the Regulation. Hence, it is its name that should be provided in the due diligence statement, and it should retain the full responsibility under the Regulation. Further information on the extent to which due diligence obligations are individual can be found in Judgment C-117/24 of 13 November 2025, dealing with the EU Timber Regulation (EUTR).

5.4. What are my obligations if I am re-importing a product that was previously exported from the EU? (NEW)

In general, an importer is an (upstream) operator with an obligation to exercise due diligence and to submit a DDS. Only if the importer can demonstrate that the relevant products he places on the EU market, or all relevant products contained therein, have already been placed on the EU market previously and hence have been subject to due diligence, and places them

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under the customs procedure ‘release for free circulation’, he can be considered a “downstream operator”. Only in this case does the re-importer not need to carry out due diligence or to submit a due diligence statement.

Instead, the downstream operator’s obligations are limited to verifying and, on demand, providing evidence to Competent Authorities, demonstrating that the product imported was in fact previously placed on the EU market and exported thereof before the actual release for free circulation takes place. In the absence of such information, the product is deemed to be imported into the EU for the first time and as such, the operator must exercise due diligence and submit a DDS.

Examples of supporting evidence for the demonstration purposes mentioned above can be customs declarations, contracts (between other parties or involving the re-importer), product order documents, shipment accompanying documents including CMRs (Convention on the Contract for the International Carriage of Goods by road), bill of lading, delivery notes, air-way-bill, invoices, and any other credible documentation which can be linked directly to the relevant product in question.

At customs, the re-importer provides the reference number(s) received from its supplier(s) in the customs declaration. If no reference number(s) were provided, the re-importer can make use of a **conventional reference number**, which will be communicated by the Commission for use in the customs declaration submitted for re-import. Competent Authorities will be informed about the use of the conventional DDS reference number at customs, enabling them to take further steps of monitoring, verification and control.

The above applies equally where the product that is imported is made of relevant products that were previously exported from the EU market and have been subject to due diligence (example: cocoa beans are exported from the EU to a third country to manufacture chocolate, and the chocolate is subsequently released for free circulation in the EU).

For parts of relevant products that have not been subject to due diligence, operators must exercise due diligence and submit a DDS.

5.5. Which customs procedures are affected?

Relevant products placed under other customs procedures than the ‘release for free circulation’ or ‘export’ (e.g. customs warehousing, inward processing, temporary admission etc.) are not subject to the Regulation.

5.6. Does placing on the market of products not produced in the EU require customs clearing?

Would a customs declaration be sufficient documentation in this context?

Yes, placing on the market relevant commodities or relevant products produced outside of the EU requires customs clearance prior to placing on the market. In this context, only a customs declaration (neither a bill of lading nor another commercial or logistics document)

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would be considered as adequate evidence, if it can be directly linked to the product in question.

5.6.1. How does the Regulation apply to exports, and what are obligations of exporters? (NEW)

According to the definitions in Art. 2(15)-(15b) EUDR, any person exporting a relevant product in the course of a commercial activity is either an "operator" or a "downstream operator", depending on whether the product was already placed on the EU market previously by another entity qualifying as the (upstream) operator or not (see FAQ 3.1 for more information on these roles).

If the exporter classifies as an "operator", standard obligations apply depending on the size of the operator (MSPO or non-MSPO). At export, the reference number or declaration identifier must be made available to customs authorities before the export of the relevant product (Art. 26(4) EUDR).

In the case of a downstream operator exporting a relevant product, no reference number or declaration identifier needs to be provided to customs authorities at export (see Art. 26(4) EUDR); instead, a dedicated TARIC certificate code can be used which would exempt downstream operators from providing reference numbers or declaration identifiers.

Example 1: Company A buys coffee beans from supplier S on the European market and subsequently exports them. A is a downstream operator (S, or one of its suppliers, is upstream), meaning that A does not need to provide a reference number at export but can make use of a dedicated TARIC certificate code.

Example 2: Company B imports cocoa and processes the cocoa into chocolate which is exported. At the point of export, company B can be considered a downstream operator, meaning that B does not need to provide a reference number at export but can make use of a dedicated TARIC certificate code (see FAQ 3.8 for the dual role a person can have when processing and its implications).

5.7. What is the role of certification or verification schemes? (UPDATED)

Certification schemes can be used by supply chain members to help their risk assessment to the extent the certification covers the information needed to comply with their obligations under the regulation. Operators will still be required to exercise due diligence, and they will remain responsible for any breach.

The European Commission's Guidance document provides further explanations on the role of certification and third-party verification schemes in risk assessment and risk mitigation.

5.8. How long should documentation be kept? (UPDATED)

How long should the operator keep the documentation used for the due diligence exercise? Do operators, downstream operators and traders have to keep the relevant information about the relevant products they place or make available on the EU market or export? What is considered as the beginning of this duration? (UPDATED)

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Operators should collect, organise, and keep for five years from the date of the placing on the EU market or export of the relevant commodities and relevant products the information gathered based on Art. 9 EUDR, accompanied by evidence. Based on the provisions of Art. 10(4) and Art. 11(3) EUDR, operators should be able to demonstrate how due diligence was carried out and what mitigation measures were put in place in case risk was identified. Relevant documentation about these measures must be saved for at least five years after the due diligence exercise was carried out. Operators must also keep record of the due diligence statements for five years from the date when the statement is submitted in the Information System, which is prior to the date of placing the product on the EU market or exporting it.

Downstream operators and traders must keep the information listed in Art. 5(3) EUDR for at least five years, including the due diligence reference number(s) or declaration identifier(s) if their supplier is an operator, from the date of the placing, making available on the EU market or exporting of relevant products.

5.9. What are the criteria for 'negligible risk products'?

'Negligible risk' refers to the level of risk that applies to relevant products to be placed on the EU market or exported from the EU, where, on the basis of a full assessment of product-specific and general information, and, where necessary, of the application of the appropriate mitigation measures, those commodities or products show no cause for concern as to not being in compliance with Art. 3 points (a) or (b) EUDR.

5.10. Are 'negligible risk products' exempt?

Can we understand "negligible risk" under Art. 2(26) EUDR read together with Art. 10(1) as providing an exemption from the Regulation? (UPDATED)

No. Operators may only reach a conclusion on 'negligible risk' (which is a pre-condition for placing or making available on the EU market or exporting relevant products) **as a result of conducting due diligence** (pursuant to Art. 4(1) EUDR). Conducting due diligence is a core obligation of operators under this Regulation, which is not subject to any exemption.

Please note that the 'negligible risk' element does not apply to commodities (there is no 'risk status' for each commodity in the Regulation).

5.11. Could certain commodities from a given country be considered 'negligible risk'?

Could palm oil, rubber, coffee, cacao, or timber from a given country be considered 'negligible risk'?

No. See question above.

5.12. When checking compliance with the 'deforestation-free' requirement, what is the point in time the checks should focus on?

The assessment of whether the commodity has contributed to deforestation is conducted by looking backwards in time to see if the crop land used to be a forest (in line with definition in Art. 2) since the cut-off date of the Regulation (namely, 31 December 2020).

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5.13. What products would require documentation by operators in the context of their due diligence obligations?

Documentation is only required for the products in scope of the regulation (HS Codes listed in Annex I). No documentation is required for articles produced with commodities that are out of scope (namely, if they are not listed in Annex I).

5.14. When will non-SME operators have to produce their first annual reports pursuant to Art. 12(3) EUDR? (UPDATED)

The EUDR will be enforceable from 30 December 2026 (except for most micro and small operators, where the date is 30 June 2027). Art. 12(3) requires relevant companies to publish an annual report about their activities to comply with requirements under the EUDR. As 2027 will be the first year for which the EUDR applies, the first report (covering the year 2027) will have to be published after 30 December 2027.

Companies which have already reported relevant elements covered in Art. 12(3) EUDR in the context of their reporting obligations under other EU relevant legislation (such as the EU Corporate Sustainability Due Diligence Directive (CSDDD)[7] or the Corporate Sustainability Reporting Directive (CSRD)) do not have to repeat the reporting.

5.15. (DELETED)

5.16. Will there be a set of pre-determined format or list of questions to perform due diligence?

No. Operators must comply with their due diligence obligations in accordance with Art. 8, 9, 10 and 11 EUDR. Achieving no or negligible risk is a pre-requisite for placing/ exporting relevant products on/from the EU market.

Please note that due diligence is not a “tick-the-box exercise”. Hence, it may depend on the specific context and supply chain, provided that the different steps of due diligence as described in the Regulation (i.e. information requirement, risk assessment and risk mitigation, in line with Art. 9, 10 and 11 EUDR, unless Art. 13 EUDR applies) are covered.

5.17. Do operators (and/or their authorised representatives), downstream operators and traders who wish to place, make available or export relevant products on/from the EU market, have to register in the Information System? (UPDATED)

Operators must register ahead of submitting due diligence statements. Alternatively, they can request the services of an Authorised Representative (who, in turn, must be registered in the

[7] Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859, OJ L, 2024/1760, 5.7.2024, ELI: http://data.europa.eu/eli/dir/2024/1760/oj, as amended by the Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements, OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj.

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system as such). Non-SME downstream operators and non-SME traders are legally required to register once in the system pursuant to Art. 5(2) EUDR.

5.18. Will the Commission issue further details concerning the satellite imagery tools to be used to check compliance of relevant products (for instance, on minimum resolution)? (UPDATED)

While spatial imagery tools can greatly help operators in conducting their due diligence obligations and Member States' Competent Authorities in performing checks, the Regulation does not impose the use of specific satellite imagery tools, or threshold on satellite imagery resolution, to document the absence of deforestation. Examples of tools that help to assess if geospatial data co-locate with forest in maps are provided in FAQ 9.10.6.

5.19. How often should due diligence statements be submitted in the Information System, and can they cover multiple shipments/batches? What about situations where relevant products may be placed on the market successively over a period of time? (UPDATED)

A due diligence statement can cover multiple physical batches/shipments of multiple different relevant products. In these situations, the operator has to confirm that due diligence was carried out for all relevant products intended to be placed on the Union market or exported and that no or only a negligible risk was found that the relevant products do not comply with Art. 3, point (a) or (b), EUDR (Annex II) and that the operator assumes responsibility for the compliance of the relevant products with Art. 3 EUDR (Art. 4(3) EUDR).

In addition, there are legal requirements and practical considerations that must be taken into account:

1. The quantity of all relevant products placed on the Union market or exported must be covered by a due diligence statement (Art. 3(c) EUDR) and that statement must be submitted prior to any batches/shipments of relevant products being placed on the market or exported (Art. 4(2) EUDR).
2. Once the quantity of products covered by the due diligence statement has been fully placed on the market or exported, a new statement must be filed for additional quantities by the same operator.
3. In accordance with Art. 12(2) of the EUDR, operators shall review their due diligence system once a year. Therefore, a due diligence statement should not cover shipments/batches over a period longer than one year from the time of submission of the statement. In addition, a longer time period could lead to difficulties in demonstrating the correspondence between declared products and products actually (intended to be) placed on the market or exported.
4. With a due diligence statement, the operator confirms that due diligence was carried out for all relevant products jointly or individually that are intended to be placed on the Union market or exported and that there is no or negligible risks of non-compliance of the relevant products. Therefore, in principle a due diligence statement should cover commodities that have already been produced, i.e., grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, on establishments. In other words, in principle operators should be able to link a due diligence statement to existing commodities. As an exemption from this rule, when an operator sources from stable plots of land or establishments with unchanged

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conditions in terms of legality and absence of deforestation or forest degradation, the operator can exercise due diligence and submit a DDS prior to harvesting. On the other hand, it is not necessary that the individual product that will be placed on the market has already been manufactured: for example, in the case of declaring wooden furniture in a DDS, while the trees should have already been harvested at the time of DDS submission for the furniture, it is not necessary that the furniture has already been manufactured.

5. The quantities of the products declared in the due diligence statement must correspond to the quantities that have been subject to the due diligence exercise by the operator and are intended to be placed on the EU market or exported. This includes that a product must not be covered by multiple due diligence statements submitted by the same person. If a person does not know which products will be sold on the EU market, and which will be exported at the time of DDS submission, it is possible to declare all products with an "export" DDS and keep documentation demonstrating the corresponding quantities. Upon demand of the Competent Authority, operators should be able to provide evidence of such correspondence in their due diligence system established in accordance with Art. 12 EUDR. Unless simplified due diligence applies (Art. 13 EUDR), the operator has to provide evidence that the risk of non-compliance (regarding the deforestation-free and the legality requirement) has been assessed in accordance with Art. 10(2) EUDR for all products, and that such risk is negligible for all declared products. Appropriate records demonstrating the above-mentioned correspondence must be kept for 5 years from the date of (last) placing available on the market, to be made available to the Competent Authority upon request (Art. 9 EUDR). Where the quantity declared in the DDS has not been fully placed on the market or exported, the operator should keep appropriate records explaining the difference between the declared and the actual quantity placed on the market or exported must be kept for 5 years, to be made available to the Competent Authority upon request (Art. 9 EUDR).
6. An individual due diligence statement with its geolocation data must be within the practical size limit established for upload into the Information System (25 MB).
7. Where a due diligence statement covers multiple batches/shipments, this additional complexity may increase the risk of non-compliance for the operator. The operator assumes full responsibility for compliance of all batches/shipments and information in the due diligence statement, country of production and geolocation of all plots of land included. The additional complexity may be of relevance to the risk-based approach used by Competent Authorities to identify the checks to be carried out (Art. 16 EUDR). Where relevant, interim measures or action for non-compliance may apply to all relevant products covered by a due diligence statement, including those contained in separate batches/shipments.

5.20. What is the latest date for submitting a DDS or a SD? (UPDATED)

According to Art. 4(1) EUDR, operators shall exercise due diligence in accordance with Art. 8 EUDR prior to placing relevant products on the market or exporting them in order to prove that the relevant products comply with Art. 3 EUDR.

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For **relevant products entering the Union market** (import) **or leaving the Union market** (export) the reference number of the DDS shall be made available to customs authorities. For this purpose, the person lodging the customs declaration (known as "customs declarant") shall include the DDS reference number on the customs declaration lodged for that relevant product, in accordance with Art. 26 EUDR. Therefore, the DDS shall be submitted, and the reference number of the DDS shall be obtained prior to the lodging of the customs declaration[8]. The same applies to the submission of the SD prior to the first placing on the market or export by a MSPO.

Where a DDS covers multiple shipments/batches the same DDS reference number can be referred to in several customs declarations as long as the legal requirements of the EUDR are respected. It is equally possible to include multiple DDS reference numbers in one customs declaration.

For commodities **produced within the EU and other cases of products being placed on the EU market domestically**, the exact date of placing on the market should be understood when 1. the product is physically available on the Union market (i.e., the commodity has been produced and in the case of a derived product, the product has been manufactured), 2. two or more legal or natural persons enter into an agreement in which the operator promises the supply of the relevant product and 3. in cases where there is a physical supply or delivery of the product, the delivery process has started (for example by initiating the loading of the cargo truck or ship of relevant products). The contractual agreement could provide for the supply in return for payment or free of charge.

To demonstrate in a forest related example of selling logs, the DDS (or a SD prior to the first placing on the market by an MSPO) shall be **submitted by the latest** when three elements are fulfilled: i) the harvested logs are available, ii) a purchase/supply agreement of the harvested logs is finalized by agreeing on the supply to a third entity, for example a sawmill and iii) the logs are loaded onto a truck for delivery. A supply of the logs does not necessarily require the physical handover of the product. If there is no physical supply, only elements 1. and 2. are constitutive for the time of placing on the market in a domestic scenario.

5.21. What is the earliest date for submitting a DDS or SD? (UPDATED)

According to Art. 4(1) EUDR, operators shall exercise due diligence in accordance with Art. 8 EUDR prior to placing relevant products on the market or exporting them in order to prove that the relevant products comply with Art. 3 EUDR.

The earliest a DDS can be submitted is after due diligence has been exercised and when all information that is needed for submission is available (including the quantity planned to be placed or made available on the market or exported). It should also be noted that as set out in FAQ 5.19., a due diligence statement should not cover shipments/batches over a period longer than one year from the time of submission of the statement.

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[8] In the mid- to long-term, it will be possible for operators to submit at once their customs declarations and the DDS pursuant to Art. 28(2) of the EUDR. This situation is not yet applicable and thus not reflected yet in this document. Separate guidance and FAQs will be made available in due time in this respect.

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As a SD can be submitted prior to exercising due diligence, there is flexibility as to the earliest date when the submission can take place (for the latest date see FAQ 5.20 above).

5.22. (DELETED)

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6. Benchmarking and partnerships

6.1. What is country benchmarking? (UPDATED)

The benchmarking system operated by the Commission classifies countries, or parts thereof, in three categories (high, standard and low risk) according to the level of risk of producing commodities that are not deforestation-free in such countries.

The criteria for the identification of the risk status of countries or parts thereof are defined in Art. 29 EUDR. Art. 29(2) EUDR mandates the Commission to develop a system and publish the list of countries, or parts thereof, that present a low or high risk. It is based on an objective and transparent assessment analysis of quantitative and qualitative criteria, taking into account the latest scientific evidence, internationally recognised sources, and information verified on the ground.

6.2. What is the methodology? (UPDATED)

The main principles of the benchmarking methodology are outlined in the Annex to the Strategic Framework on International Cooperation, published by the Commission on 2 October 2024[9].

The Commission's methodology is firmly rooted in a commitment to fairness, objectivity and transparency. It relies on quantitative criteria based on scientific evidence and internationally recognized latest available data, primarily from the Global Forest Resources Assessment by the Food and Agriculture Organization of the United Nations. By focusing on these measurable factors, the Commission ensures that the classification process is grounded in solid data, while combined with a methodology for a qualitative assessment, where relevant. The methodology used for the benchmarking system is presented in a Commission Staff Working Document.[10]

[9] C/2024/6604, EUR-Lex - 52024XC06604 - EN - EUR-Lex.
[10] COMMISSION IMPLEMENTING REGULATION laying down rules for the application of the Deforestation Regulation - Environment.

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6.3. The development of the benchmarking system under the EU Deforestation Regulation (EUDR) is regularly presented in meetings of the Multi-Stakeholder Deforestation Platform and other relevant meetings. How can stakeholders contribute?

How can producer countries and other stakeholders feed into the benchmarking process, and how will information supplied by producer countries and other stakeholders be evaluated, verified, and utilised?

The Commission is required under Art. 29(5) EUDR to engage in a specific dialogue with all countries that are, or risk to be classified as, high risk, with the objective to reduce their level of risk. This dialogue will be an opportunity for partner countries to provide additional relevant information and work in close contact with the EU ahead of the finalisation of the classification.

6.4. Can countries share relevant data with the Commission?

Can countries share data that they consider relevant to the implementation of this Regulation (such as data on deforestation and forest degradation rates) with the Commission? If so, can they do so outside of the specific dialogue framework foreseen in Art. 29(5) EUDR?

While this Regulation does not place any obligation on third countries to share relevant data with the EU, countries that wish to share such data with the EU are welcome to do so at any stage from the entry into force of the Regulation. They can do so regardless of whether the country is engaged in a specific dialogue with the EU, for instance under Art. 29(5) of this Regulation on benchmarking or in a different context.

In addition, the Commission engages with several countries, in particular those that have a significant trade in EUDR commodities with the EU. These dialogues also are an opportunity to share relevant data and information.

6.5. Will legality risks be considered?

Will the benchmarking take into account legality risks as well as deforestation and forest degradation? How will the legislation and forest policies of producer countries, particularly regarding 'legal deforestation', be assessed/taken into account during the benchmarking process?

The list of criteria for benchmarking is set out in Art. 29 EUDR. The assessment of the Commission will be based on an objective and transparent assessment analysis, based on the criteria defined in Art. 29(3) and 29(4) EUDR. The relevant quantitative criteria are: (a) the rate of deforestation and forest degradation, (b) the rate of expansion of agriculture land for relevant commodities, and (c) production trends of relevant commodities and of relevant products.

As envisaged in the Regulation, the assessment may also take into account other criteria including (a) information supplied by governments and third parties (NGOs, industry); (b) agreements and other instruments between the country concerned and the Union and/or its Member States that address deforestation and forest degradation; (c) the existence of

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national laws to fight deforestation and forest degradation and their enforcement; (d) the availability of transparent data in the country; (e) if applicable, the existence, compliance with, or effective enforcement of laws protecting the rights of indigenous peoples; (and (g) international sanctions imposed by the UN Security Council or the Council of the European Union on imports or exports of the relevant commodities and relevant products; etc.

6.6. What support is provided for producer countries and smallholders?

How are producer countries and smallholders being supported to produce products in compliance with the Regulation? How can we ensure that smallholders are not excluded from supply chains?

The EU and its Member States are stepping up engagement with partner countries, consumer and producer countries alike, to jointly address deforestation and forest degradation including through a global Team Europe Initiative (TEI) on Deforestation-free Value Chains. Partnerships and cooperation mechanisms under the TEI will support countries to address deforestation and forest degradation where a specific need has been detected, and where there is a demand to cooperate - for instance, to help smallholders and companies in ensuring working with only deforestation-free supply chains. The Commission has already financed projects to disseminate information, raise awareness, and address technical questions through workshops for smallholders in the most affected third countries.

See more on opportunities for smallholders in the EUDR.

6.7. What are the different elements of the Team Europe Initiative?

What is the interplay between the different elements of the TEI initiative: the hub, the Sustainable Agriculture for Forest Ecosystems (SAFE) project, FPI projects and facilities planned in this context, but also those relevant in the broader context, for example at regional level? How will duplications be avoided?

The Team Europe Initiative on Deforestation-free Value Chains is a joint effort by the EU and its Member States designed to support global ambitions on decoupling agricultural production from deforestation in partnership with various stakeholders in Africa, Asia and Latin America (current budget EUR 86 Mio). Through its activities and flagship projects, the EU and EU Member States promote the inclusive and just transition of sustainable value chains, especially for smallholders and low-income countries. They do this by supporting partner governments with creating enabling framework conditions for corporate action to minimize deforestation, reducing risks in complex value chains and crowding-in private sector investments in sustainable agribusinesses. The initiative also supports smallholders with forest preservation and assists Indigenous Peoples and local communities with protecting their rights.

This Team Europe Initiative (TEI) Hub (short: “Zero Deforestation Hub”) provides information and outreach to partner countries on deforestation-free value chains and conducts knowledge-management to coordinate relevant pre-existing projects from EU and Member States, with upcoming activities dedicated to the goals of the TEI. This ensures that different

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Team Europe activities on deforestation-free value chains in producing countries can be better aligned, gaps identified, and redundancies avoided.

The **Sustainable Agriculture for Forest Ecosystems (SAFE)**[11] project is the most important pillar on the cooperation side of the TEI (current budget EUR 65 Mio). SAFE is currently being implemented in Brazil, Ecuador, Indonesia Zambia, DRC, Vietnam, Peru, Uganda, Cameroon and Burundi. The SAFE project will be further scaled up to cover more countries through upcoming financial contributions from Member States. The project focuses on support to smallholders in their transition to sustainable and deforestation-free value chains and assisting producing countries in creating an enabling environment to retain and expand access to the EU market. The SAFE project's current duration is from 2024-2028 and can be scaled up through contributions from Member States to the deforestation TEI.

The **Technical Facility on Deforestation-free Value Chains** is a flexible and on-demand instrument to assist producing countries with expertise on technical requirements, such as geolocation, land-use mapping and traceability, with a particular focus on smallholders. These activities are closely coordinated with EU Delegations and aligned with pre-existing projects as well as SAFE, in order to create synergies and avoid duplications.

6.8. How does the Team Europe initiative relate to the CSDDD? (UPDATED)

The TEI Hub will be working closely together with the EU Due Diligence Navigator for Partner Countries[12] on CSDDD, in particular with regards to agricultural value chains of very large companies in scope of the CSDDD and smallholders in these value chains which will be affected by both the EUDR and the CSDDD.

6.9. How can we mitigate the risk of operators avoiding certain supply chains or certain producer countries/regions that are benchmarked as 'high risk'?

Operators sourcing from standard and high-risk countries or parts of countries are subject to the same standard due diligence obligations. The only difference is that shipments from high-risk countries will be subject to enhanced scrutiny from Competent Authorities (9% of operators sourcing from high-risk areas). In that sense, drastic changes of supply chains are not warranted or expected. Furthermore, high risk classification will entail a specific dialogue with the Commission to address jointly the root causes of deforestation and forest degradation, and with the objective to reduce their level of risk.

6.10. How will the EU ensure transparency?

The process leading to the benchmarking system will be transparent. Regular updates and consultations on the benchmarking methodology will take place in the Multi-stakeholder Platform on deforestation, where many third countries take part, alongside with the 27 EU Member States. The Commission will provide updates on the approach followed and the methodology used.

[11] factsheet-tei-deforestation-free-value-chains-05122023_en.pdf.
[12] EU Due Diligence Navigator for Partner Countries - International Partnerships.

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Furthermore, in accordance with its obligations under the Regulation, the Commission will engage in a specific dialogue with all countries that are, or risk to be classified as high risk (prior to making the classification), with the objective to reduce their level of risk. This will ensure there will be no sudden announcement of risk status and will allow for more in-depth discussions. This dialogue will provide an opportunity for producer countries to provide additional relevant information.

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7. Digital implementation (the EUDR Information System)

7.1. What is the Information System and the 'EU Single Window'?

The Information System (IS) is the IT system which contains the DDS submitted by operators and traders to comply with the requirements of the Regulation. The Information System is operational and provides users with the functionalities listed in Art. 33(2) of EUDR. Its functionalities are further set out in a Commission Implementing Regulation[13].

The EU Single Window Environment for Customs (EU SWE-C) established by Regulation (EU) 2022/2399 is a framework that enables interoperability between customs systems and non-customs systems, such as the Information System established pursuant to Art. 33 EUDR. The central component of EU SWE-C, known as the EU Customs Single Window Certificates Exchange System (EU CSW-CERTEX), will interconnect the Information System with national customs systems and will enable sharing and processing of data submitted to customs and non-customs authorities by economic operators. The EU Customs Single Window will thus ensure information sharing in real-time and digital cooperation between customs authorities and Competent Authorities in charge of enforcing non-customs formalities, including in the field of environmental protection.

7.2. What data security safeguards will they have?

The Information System and, subsequently, its interconnection with the EU Single Window Environment for Customs, will be aligned with the relevant and applicable provisions in terms of data protection and cybersecurity safeguards. In line with the Union's Open Data Policy, the Commission has to provide access to the wider public to the complete anonymised datasets of the Information System in an open format that can be machine-readable and that ensures interoperability, re-use, and accessibility. These datasets will be properly aggregated and anonymised.

7.3. How can operators, non-SME downstream operators and non-SME traders register? (UPDATED)

What can operators, downstream operators and traders use as an ID number/company registration number for the IS? How should domestic operators/downstream

[13] Commission Implementing Regulation 2024/3084 is currently under amendment; a reference to the amended Commission Implementing Regulation will be added once available.

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operators/traders, who do not have EORI numbers and may not have VAT numbers, register for the IS?

Operators that import or export relevant commodities and relevant products need to provide their valid **Economic Operators Registration and Identification** (EORI) number issued by an EU Member State or the United Kingdom in respect of Northern Ireland (XI) when registering in the Information System. Domestic actors, including operators, non-SME downstream operators, and non-SME traders, who do not have an EORI number may register through one of the other unique identifiers supported by the Information System such as VAT number, Taxpayer Identification Number, or in certain cases the Global Location Number or other national identifiers selectable from a dropdown menu, allowing unique and individual identification of the operator or trader.

7.4. Can the system store frequently used data? (UPDATED)

Will it be possible to 'store' frequently used data (e.g., frequently used HS codes and scientific names) in the IS, so that it can be easily auto-filled rather than needing to be entered afresh for each new due diligence statement or simplified declaration?

The Information System does not include this functionality at the moment. Nevertheless, it will be possible to duplicate due diligence statements or simplified declarations that have already been drafted or submitted, thus reducing the time needed to fill a new statement. It will be the responsibility of operators and traders to make the necessary changes in the duplicated statement to ensure compliance. In addition, an 'import' button is provided, which will allow economic operators to import the information about the production place from a predefined GeoJSON file.

7.5. Can the system help farmers identify the geolocation? Will orthophotos or satellite images be available for the map tool in the Information System? (UPDATED)

The Information System acts as the repository of the simplified declarations and due diligence statements submitted by operators pursuant to Art. 4(2) EUDR.

The Information System utilizes Open Street Map (OSM) as its source for storing geographical information related to various countries involved in the system. However, it is not a comprehensive Geographic Information System (GIS) tool with advanced features such as background satellite images. The system offers functionalities to select, enter, adjust, and visualise geolocation coordinates. While the Information System provides a platform for users to manage their geolocation data, users may wish to verify the accuracy of their geolocation information using other tools and resources, including free online map services.

7.6. Can a due diligent statement be amended? (UPDATED)

In accordance with Art. 5 of Commission Implementing Regulation 2024/3084[14], the withdrawal or amendment of a submitted due diligence statement is possible within 72 hours after the due diligence reference number has been made available to the user by the Information System. Withdrawal or amendment will not be possible if the DDS reference

[14] An updated reference will be added once available.

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number has already been used in a customs declaration, if the corresponding product has already been placed or made available on the EU market or exported, or, if the operator was notified about the intention to carry out a check on the DDS, for the period of the check.

7.7. Who can view the geolocation data stored in the Information System? (UPDATED)

The responsible authorities that enforce the EUDR by checking the information submitted by operators under this Regulation will have access to the geolocation data submitted by the operators. In addition, those supply chain members that have access to the DDS (or SD) via reference number (or declaration identifier) and verification number will have access if the user that submitted the statement allowed to reveal the geolocation.

7.8. Which data format is needed for the geolocation to be uploaded in the Information System?

Operators can provide geolocations in the Information System either by manual entry or by uploading them in a file. The format of the supported files in the Information System is GeoJson. The Information System supports currently WGS-84 coordinate format, with EPSG-4326 projection.

7.9. Is the Information System ready? (UPDATED)

The Information System as set out in Art. 33 EUDR was launched on 4 December 2024. Registration (for users of the system) opened in November 2024.

The Information System will be finetuned over time as implementation advances. A temporary closure of the system during the first half of 2026 was introduced to deploy necessary updates required by the 2025 EUDR amendments.

7.10. (DELETED)

7.11. Is the information system always available, or will there be recurring downtime windows? (UPDATED)

The Information system is designed to ensure high availability and continuous accessibility. To maintain optimal performance, short maintenance periods are scheduled to deploy necessary updates. These updates are announced in the News section due time in advance and are planned to avoid any impact on the user experience.

The Commission will publish contingency measures to mitigate and downscale the effects of any unplanned system unavailability.

7.12. What are the data entry limitations of the due diligence statement? In other words, what is the maximum content that a user can enter in a single due diligence statement? (UPDATED)

A DDS is composed of various data fields. The product related data elements are organised and grouped together under the relevant products which are identified by HS codes. A single DDS can contain maximum 200 lines of relevant products (orange box). In each line of relevant

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product has the following maximum allowed limitations are defined 500 lines to record Scientific Name(s) / Common Name(s) (blue box), and 1.000 lines to record the ‘Production place’ (green box), which also contain all geolocation coordinates related to the plots of lands where the relevant product was produced in the relevant country of production. The ‘Producer Name’ and the ‘Production Place Description’ are optional fields where the user may wish to enter information for internal reference. It is equally possible for a user to declare all geolocation coordinates within one country of production under one ‘production place’. A single DDS can contain 10.000 ‘Production Place’ in total.

A registered natural or legal person in the Information System can maintain a maximum of 50 DDS in Draft status at any given time.

7.13. Is it possible to declare a production place with a GeoJSON file that consists of multiple coordinates in multiple countries?

If a relevant product is produced in multiple countries, the user must enter the geolocation coordinates separately for each country, as required by Annex II, point 3, of EUDR.

To illustrate this requirement, consider a product produced on two plots of land, one in Belgium and one Hungary. In this case, the user must add the production places separately for each country and enter a “Production Place” with the related geolocation coordinates for the plots of land for Belgium and Hungary separately.

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7.14. How long will be data of the DDS be saved in the Information system? Is it necessary to export and save data for purpose of archiving? (UPDATED)

The storage of personal data is limited in time by the Commission Implementing Regulation on the functioning of the Information System. The foreseen storage period can be further extended on the individual request of the Information system users or relevant authorities if this is necessary to comply with their responsibilities and obligations under the EUDR. In line with this, data that does not constitute personal data, as defined, is also stored and accessible in the Information System for the same amount of time.

Users of the information system have the option to export the contents of a DDS into a PDF file, as well as extract geolocation coordinates into a separate file to support their internal record-keeping purposes.

7.15. How can geolocation coordinates be shared along the supply chain if the previous suppliers have not approved to share the geolocation information via the reference number in the Information System? (UPDATED)

The EUDR does not entail a legal obligation to share geolocation information along the supply chain.

Data sharing among interested parties is not confined to the Information System. The information contained in DDS can be shared through other means outside of the system. Parties are free to arrange data sharing in a way that suits their needs, in compliance with applicable EU and national legislation.

7.16. What if the size of the DDS exceeds the maximum file size of 25 MB?

The 25 MB file limitation allows for more than 1 million geolocation points, or polygon vertexes in total.

In case the total size of the file exceeds the 25 Mb limitation there are multiple ways to decrease the size of the files. It is recommended to provide points instead of polygons for areas lower than 4 hectares and for products in the cattle supply chain. Furthermore, users

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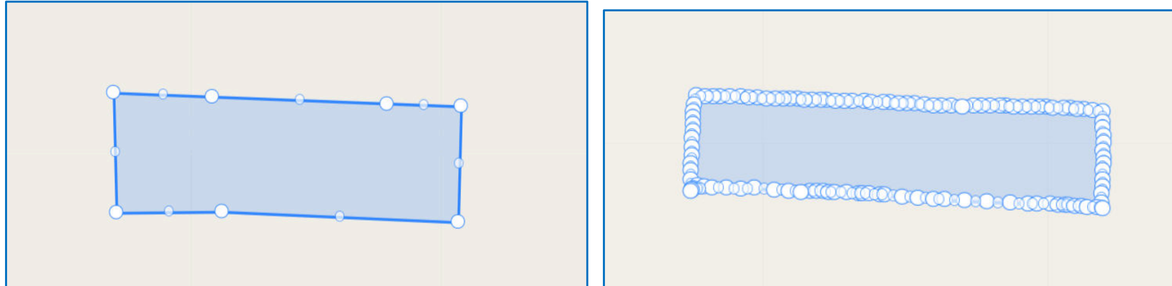
can choose a resolution which decreases the details of the approximation whilst remaining a legitimate and complete representation, by e.g. providing a point only at the beginning and end of a straight line representing a side of the area or providing significant corner points instead of points every 0.5 meters to approximate a line.

In practice, when describing a rectangle shape, a geolocation can for example be described with 7 corner points instead of 168 corner points:



Free-to-use or commercial solutions exist to simplify compress polygon files. Furthermore, users should aim at localising the origin of their products accurately, and at limiting declaration in excess to the minimum. Further information as well as workarounds for main technical concerns are available in the GeoJSON file description[15].

7.17. What if the geolocation file consists of different number of digits than required by the Regulation? (UPDATED)

According to Art. 2(28) the geolocation coordinates shall be provided by using at least 6 decimal digits both for latitude and longitude coordinates. When the user uploads geolocation files into the Information System, the system automatically validates the number of digits. To ensure a smooth data upload the system provides flexibility by automatically adjusting to six digits, and if the number of the provided digits is less than 6 then fills the remaining digits with zeroes.

7.18. When importing or exporting products, must the net mass be declared, even though the product is usually traded in other units? (UPDATED)

In accordance with Annex II, point 2, and Annex III, point 2, of EUDR, for products entering the Union market under customs procedure 'release for free circulation' or leaving the Union market under customs procedure 'export' the quantity must be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No. 2658/87. Supplementary units are also mandatory where they are defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement. These values are also part of the customs declaration.

[15] https://green-business.ec.europa.eu/deforestation-regulation-implementation/information-system-deforestation-regulation_en#the-eudr-information-system.

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7.19. Can DDS and SD contain non-English text (e.g., provided in the language of the Member State)? (UPDATED)

To overcome language barriers, besides English, the Information system is available in all official EU languages.

Many fields and options are provided in translated dropdown lists, allowing users to select information in their preferred language. Much of the information required can be entered using numerical or coded values, minimizing the need for translation.

To ensure smooth procedures and efficient communication with the relevant authorities, it is recommended that users use the official language of the Member State that will handle the DDS or SD. This will facilitate clear understanding and processing of the information provided.

7.20. Is there a need to create a separate DDS or SD for each market to which the product is exported? (UPDATED)

When submitting a DDS or SD for 'export' there is no need to enter the destination country. Therefore, there is no need to submit separate DDS in case of multiple destination countries.

7.21. Is there a need to include the EUDR reference number or declaration identifier in the shipping documents such as delivery note or invoice and send the documents along with the shipments? Is it a mandate for customs clearance for imports/exports? (UPDATED)

In accordance with Art. 26(4) EUDR, the DDS reference number or SD declaration identifier associated with the product which enters or leaves the Union market must be made available to the customs authorities, except for the case of the export by a downstream operator. To comply with this requirement, importers or exporters of the product must include the associated DDS reference numbers or declaration identifiers on the customs declaration.

Regarding other shipment documents, including for intra-EU transport, there is no specific provision in the EUDR that requires the inclusion of DDS reference numbers or declaration identifiers.

7.22. Does 'net mass' in a DDS or SD refer to the mass of the entire product, or only to the portion of relevant commodity within the product, or to the entire consignment (i.e. the product plus pallet/packaging)? (UPDATED)

For the purpose of the DDS or SD, net mass refers to the weight of the entire product itself, excluding any packaging materials (see question 2.5 about packaging). In other words, it is the weight of the product without taking into account the weight of the container, wrapping, or other packaging materials used during the transport or storage.

7.23. Can additional information, such as legal documents, be shared via the Information System? (UPDATED)

The EUDR Information System does not have functions to share documentation in the supply chain in addition to the data elements set out in Annex II to the EUDR.

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While users can submit additional information for the attention of Competent Authorities, this information is not visible to other non-SME supply chain members who may have access to this DDS or SD. This means that any extra information provided by users will only be accessible to the Competent Authorities and will not be shared with other parties.

7.24. What is the level of HS codes that have to be declared in the Information System? (UPDATED)

When drafting a DDS or SD, the user must enter the HS codes of the products which are subject to the declaration. It is mandatory to declare the HS codes at least to the number of digits as listed in Annex I of EUDR. Further to the mandatory level of digits, users can declare the HS also in more details up to 6 digits. As an example, the HS 1201 for '*Soya beans, whether or not broken*' is selectable. However, it is possible to provide also the subheadings to 6 digits:

- 12 OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER
  - 1201 Soya beans, whether or not broken ☐
    - 1201 10 Seed ☐
    - 1201 90 Other ☐

Similarly, when Annex I of EUDR contains an HS code of 6 digits, then the user cannot select HS heading of 4 or less digits.

7.25. Is it possible to check the validity of the DDS reference and verification numbers in the Information System? (UPDATED)

Yes, it is possible to check the validity of the DDS reference number or SD declaration identifier and related verification numbers within the Information System as a dedicated feature. Under this function, which is also available by using CSV files, the user can enter the reference numbers, declaration identifiers, and related verification numbers. Once the values are entered the system checks the validity of the DDS reference numbers, SD declaration identifiers, and related verification numbers and provides feedback on their validity.

7.26. Why is only GeoJSON format allowed for uploading geolocation data in a file?

GeoJSON is a general standard and the only non-proprietary system which allows submission of the extra properties needed, and where a very specific coordinate system is enforced. Using multiple formats in the Information System would increase the risk of erroneous or inaccurate information. The exclusive use of GeoJSON was announced in April 2024, allowing all stakeholders to prepare their respective systems accordingly.

7.27. Which list of scientific names does the Information System use? Is it sufficient to indicate only a genus, or must a specific species be mentioned? Is the scientific name mandatory for all products under commodity wood, such as pulp or paper products? (UPDATED)

Annex II to the EUDR requires the introduction of scientific names for products from the timber supply chain only. Voluntarily, scientific names can also be entered for other

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commodities and products. The system supports the entry of scientific names with the use of the EPPO database (EPPO Global Database).

The Regulation mentions "*the common name of the* species *and their full scientific name*" in Art. 9(1)(a), and the '*full scientific name*' in Annex II, point 2. The scientific name is mandatory for all relevant products listed in Annex I to EUDR under the commodity Wood.

7.28. (DELETED)

7.29. What are the economic operator account requirements for a person who performs multiple roles, such as operator, non-SME downstream operator, non-SME trader, and acting as an authorised representative? Can a single economic operator account be used for all roles, or must each role have a dedicated economic operator account within the Information System? (UPDATED)

Within the Information System, a single economic operator account can be used by a natural person or a legal entity (e.g. a company), with the flexibility to add multiple roles to that economic operator account. This allows the economic operator account holder to perform different functions, including submitting data as an operator, register as a non-SME downstream operator or non-SME trader, or authorised representative, as needed.

7.30. What should be done when faced with IT related issues with regard to the Information System?

Please consult the website of the EUDR Information System: https://green-business.ec.europa.eu/deforestation-regulation-implementation/deforestation-due-diligence-registry_en which provides for relevant documentation to navigate the system efficiently, including the User Guide, training videos, and a contact point for technical support.

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8. Timelines

8.1. When does the Regulation enter into force and into application? (UPDATED)

The Regulation was published in the Official Journal of the European Union on 9 June 2023. It entered into force on 29 June 2023. In accordance with Art. 38(2) EUDR as last amended by Regulation (EU) 2025/2650, the substantive provisions of the Regulation apply from 30 December 2026 (42 months transition). However, in accordance with Art. 38(3) EUDR, for micro- and small enterprises those provisions apply from 30 June 2027 (48 months transition). Special rules apply to products that are also listed in the Annex to the EUTR, see Art. 37 and Art. 38(3) EUDR.

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8.2. What about the period between these dates? (UPDATED)

Will products placed on the Union market between the entry into force of the Regulation and its date(s) of applicability have to comply with the requirements of the Regulation?

The entry into application for large and medium enterprise operators and traders is foreseen 42 months after the entry into force of the Regulation (on 30 December 2026). This means that operators and traders do not have to comply with the requirements for products placed on the Union market before that date. For small- and micro undertakings this period is extended (48 months after the entry into force of the Regulation - on 30 June 2027).

8.3. How to prove that the product was produced before the Regulation entered into force? What are the rules for the production of cattle products?

Who bears the burden of proof that the relevant commodity or relevant product which an operator wants to place on the EU market or export was produced before entry into force and the Regulation does not apply?

The Regulation is applicable as stipulated in Art. 1(1) unless the conditions of Art. 1(2) are met, meaning unless the commodity contained in the product or which has been used to make the product was produced before 29 June 2023, as stipulated in Art. 2(14). For cattle, the relevant date of production is the date on which the cattle is born, meaning that the Regulation does not apply to cattle and cattle products if the cattle was born before the entry into force.

The operator bears the burden of proof for this exception and must be able to provide relevant information as reasonable proof that the conditions of Art. 1(2) EUDR are met. While in this case the operator is not obliged to submit a due diligence statement, the operator should keep necessary documents proving non-applicability of the Regulation and its obligations.

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9. Other questions

9.1. What are the obligations for downstream operators and traders when they place or make available on the EU market or export a relevant product which is made of a relevant product or a relevant commodity that was placed on the EU market during the transitional period (i.e., the period between the entry into force of the Regulation (29 June 2023) and its entry into application (30 December 2026))? (UPDATED)

This situation may be best explained with a few concrete scenarios:

1. A relevant commodity (e.g. natural rubber - CN code 4001) is placed on the EU market during the transitional period, hence not necessarily geolocalised, and is then used to

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produce a relevant derived product (e.g. new tyres - CN code 4011), which is then placed on the EU market (or exported) from 30 December 2026.

If a commodity is placed on the EU market during the transitional period, i.e., before the entry into application of the Regulation, when placing on the EU market a derived product from 30 December 2026, the obligations of the downstream operator and subsequent downstream operators and traders will be limited to gathering adequately conclusive and verifiable evidence to prove that the relevant commodity (rubber) used to produce such relevant product (tyres) was placed on the EU market before the entry into application of the Regulation. This is without prejudice to Art. 37(2) EUDR with regard to timber and timber products. If the commodity (natural rubber) is placed on the EU market or exported after the transitional period, i.e., from 30 December 2026, the downstream operator and subsequent downstream operators and traders will be subject to the standard obligations of the Regulation. Equally, for parts of relevant products that have been produced with commodities placed on the EU market from 30 December 2026, downstream operators and traders will be subject to the standard obligations of the Regulation.

2. A relevant product (e.g. cocoa butter - CN code 1804) is placed on the EU market during the transitional period, hence not necessarily geolocalised, but is then used to produce another relevant derived product (e.g. chocolate - CN code 1806) which is placed on the EU market (or exported) by a downstream operator from 30 December 2026.

   In this case, the obligations of the downstream operator and subsequent downstream operators and traders placing or making available on the EU market or exporting a derived product (chocolate), will be limited to gathering adequately conclusive and verifiable evidence to prove that the relevant derived product (cocoa butter) was placed on the EU market before the entry into application of the Regulation. For parts of the final relevant product that have been produced with other relevant products placed on the EU market from 30 December 2026, the downstream operator and subsequent downstream operators or traders will be subject to the standard obligations of the Regulation. This is without prejudice to Art. 37(2), with regard to timber and timber products.

3. An operator places on the EU market a relevant commodity or a product in the transitional period, which is then 'made available' on the market by one or more traders from 30 December 2026.

   In this scenario, the obligations of the trader and subsequent downstream operators and traders will be limited to gathering adequately conclusive and verifiable evidence to prove that such relevant commodity, or relevant product, was placed on the EU market before the entry into application of the Regulation. This is without prejudice to Art. 37(2) EUDR, with regard to timber and timber products.

Specifically for natural persons and micro and small (upstream) operators, which are subject to the deferred entry into application outlined in Art. 38(3) EUDR, the deferred entry into application for those operators, whether natural persons or micro- or small undertakings, limits the obligations of downstream operators and traders in those supply chains:

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Example: A downstream operator (company B) places on the EU market a product made of a relevant commodity which was placed on the EU market by an operator that is a natural person or small or micro undertaking (person/company A) before 30 June 2027. In this case, the obligations of company B would be limited to gathering adequately conclusive and verifiable evidence to prove that the relevant commodity or relevant product used to produce the relevant product, was placed on the EU market before the deferred entry into application applicable to person/company A (i.e. 30 June 2027).

9.2. What evidence is necessary to prove that the product was placed on the EU market before the date of entry into application (i.e. what documents are accepted as evidence of 'placing on the market')? Do such products need to be declared in the Information System? (UPDATED)

In case of imported products, the customs declaration of the relevant commodities or relevant products in question will be accepted as evidence of having been placed on the EU market before the date of application. For EU produced goods, other documentation should be accepted as evidence, for example documentation relating to the production date, if the production date aligns with the time of placing on the market, e.g. felling tickets, ear tag and passport of cattle, invoices, or other documentation related to the production or selling date of the commodity. The date of placing on the EU market can be supported e.g. by contracts between the parties, product order documents, shipment accompanying documents about the delivery to the customer including CMRs (Convention on the Contract for the International Carriage of Goods by road), bill of lading, delivery notes, air-way-bill, and any other documents showing evidence that goods are transferred between 2 parties which can be linked directly to the relevant product in question. For details on the time of placing on the EU market, please refer to FAQ 5.20.

For products falling in the transitional period, no DDS needs to be submitted in the Information System. In case of export or re-import of a product which was initially placed on the EU market during the transitional period (itself or in the form of an upstream relevant product), a "conventional DDS reference number", meaning a universal reference number that can be entered in the customs declaration in cases of products falling in the transitional period can be used in the customs declaration submitted for export or re-import. The format of the conventional DDS reference number is 99EU9999999999. Further information about it can be found here. It should be noted that no conventional number needs to be provided in case of export by a downstream operator; instead, a dedicated TARIC certificate code will be available in this situation (see FAQ 5.6.1).

9.3. Can products placed on the EU market during the transition period be mixed with products that comply with the Regulation and which are placed on the EU market after the transition period if it can be proven that each batch within was either placed on the EU market during the transition period, or is compliant with the Regulation?

Provided that all conditions detailed in Art. 3(a) - (c) EUDR are fulfilled, products to be placed on the EU market from entry into application, and products placed on the EU market during the transition period (thus exempt), accompanied by evidence of having been placed on the

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EU market during the transition period, can be mixed together before being placed on the EU market.

9.4. How will the mixing of commodities stocked during the transitional period with commodities to be placed on the EU market after 30 December 2026 work in practice, in particular in the Information System? (UPDATED)

The due diligence statement has to be uploaded to the Information System only for the relevant products that are subject to the due diligence obligations under the Regulation. If operators and traders mix commodities placed on the EU market during the transitional period with newer (post-transitional period) stocks, only the information relevant to commodities newly placed on the EU market should be part of the due diligence statement as this stock is subject to the due diligence exercise.

For “transition stocks”, see FAQ 9.3 above.

9.5. When does the transitional period start and end in practice?

The transitional period started on the date of entry into force of the EUDR (29 June 2023) and ends on the day before its entry into application.

9.6. How should Competent Authorities conduct checks on products which were placed on the EU market during the transitional period to ensure compliance with the Regulation?

Competent Authorities can carry out checks on relevant products to establish whether the products were placed on the EU market during the transitional period. In this case, the operator bears the burden of proof to provide evidence that the product is exempted from the Regulation, in accordance with FAQ 8.3.

9.7. Will the Commission issue guidelines?

The Commission has published the Guidance document in the form of a Commission Notice to elaborate on certain aspects of the Regulation, e.g. on the definition of “agricultural use”, that will address issues related to agroforestry and agricultural land, certification, legality and on other aspects that are of interest to many stakeholders on the ground.

The Commission is also gathering inputs and promoting dialogue amongst stakeholders via the Multi-stakeholder Platform on Protecting and Restoring the World’s Forests with a view to providing informal guidance on a number of issues. This document on Frequently Asked Questions already answers the most frequent questions received by the Commission from relevant stakeholders and will be updated over time. If needed, additional facilitation tools will be mobilised.

No additional guidelines are necessary to comply with the rules. The Commission aims to elaborate certain aspects to explain how the Regulation will work in practice, share good practice examples, etc.

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9.8. Will the Commission issue commodity-specific guidelines? (UPDATED)

The Commission puts forward good practice examples and practical scenarios, including in the guidance document, which to some extent cover commodity-specific aspects.

Moreover, the Commission published a document providing an overview of how the obligations apply to supply chains of the seven commodities in scope, depending on the company type (operator/downstream operator/trader), size and position in the supply chain within the EU, illustrated through different supply chain scenarios on our webpage: EUDR supply chain infographics[16][17]

9.9. What are the reporting obligations for operators?

Operators which are not SMEs will have to publicly report on their due diligence system annually. For those operators that are in the scope of Corporate Sustainability Reporting Directive (CSRD) and comply with EU Sustainability Reporting Standards (ESRS) in due time, is it sufficient to publish their report according to the requirements in CSRD? Or will there be additional reporting requirements?

The Regulation provides that when it comes to reporting obligations, operators falling also within the scope of other EU legislative instruments that lay down requirements regarding value chain due diligence may fulfil their reporting obligations under the Regulation by including the required information when reporting in the context of other EU legislative instruments (Art. 12(3) EUDR).

9.10. What is the EU Observatory on deforestation and forest degradation? (UPDATED)

The EU Observatory builds on already existing monitoring tools, including Copernicus products and other publicly or privately available sources, to support the implementation of this Regulation by providing scientific evidence, including land cover maps on the cut-off date, regarding global deforestation and forest degradation and related trade. The use of these maps does not automatically ensure that the conditions of the Regulation are complied with, but they are a tool to help companies towards ensuring compliance with the Regulation, for example to assess the risk that a plot of land was deforested after 2020. Companies are still obliged to carry out due diligence.

The EU Observatory on deforestation and forest degradation covers all forests worldwide, including European forests, and is developed in coherence with other ongoing EU policy developments such as the Nature Restoration Law and upgrading and enhancement of the Forest Information System for Europe (FISE).

The primary purpose of maps disseminated by the EU Observatory is to inform the risk assessment by operators and the work of Competent Authorities. As such, maps, including the Global Forest Cover map for the year 2020 (see FAQ 9.10.1), have the following features:

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[17] EUDR supply chain infographics (3rd edition) - Environment.

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- **They are non-mandatory.** There is no obligation compelling operators (or CAs) to use maps of the EU Observatory to inform their risk assessment.

- **They are non-exclusive.** Operators (as well as CAs) may avail themselves of other maps that can be more granular or detailed than those made available by the Observatory. The regulation is not prescriptive on the modalities to inform the risk assessment. The Observatory is one of the many tools which are available and that the Commission offers free of charge.

- **They are non-legally binding.** Maps made available by the EU Observatory may be used for risk assessment. However, the fact that the geolocation provided falls within an area considered as forest does not automatically lead to a conclusion of non-compliance. On the other hand, it cannot be assumed that a product will be compliant or that it will not be checked if its geolocation falls outside an area considered as forest in a map. Reasons for this could be other risk factors not covered by the map, the accuracy and spatial granularity of the map, or the possible non-compliance of the product with relevant legislation of the country of production. Random checks will also consider plots of land that do not correspond to forest in the map.

9.10.1. Can the map of Global Forest Cover for the year 2020 be used as a definitive source of information for compliance with the EU Deforestation Regulation (EUDR), or are additional steps and data sources required to demonstrate compliance?

The Commission produced a Global Forest cover map for the year 2020 (GFC 2020) as one of the support tools provided by the European Commission to implement the EUDR. Hosted on the EU Observatory on Deforestation and Forest Degradation, GFC 2020 indicates global forest cover presence/absence at 10m spatial resolution by 31 December 2020. The definition of forest in the global forest cover map of 2020 follows the definition of forest in the EUDR as defined in Art. 2(4) EUDR. It should be noted that all plantations of relevant commodities other than wood, i.e. cocoa, coffee, oil palm, rubber, and soya, are excluded from forest. It is the first ever-available global map of forest cover at such fine resolution (10 m).

Forest cover data for the 2020 cut-off date represents a key source of information for operators. The GFC 2020 map is one of many possible sources (see FAQ 9.10). Even though not legally binding, GFC 2020 could help operators comply with their obligations to assess the risk of deforestation under the EUDR.

The GFC 2020 map can also help Competent Authorities perform initial stages of their enforcement duties. Art. 18 EUDR regarding checks on operators (to be carried out by Competent Authorities) mentions “Earth observation data such as from the Copernicus program” as potential data to be used for such checks (among other sources for verification). There is no mention of any specific map to be used, and Competent Authorities might want to use global, regional or national maps or any other source they find appropriate. GFC 2020 is not intended as definitive source of information for compliance.

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9.10.2. What level of accuracy can be expected from global and national spatial maps, and can they be relied upon as a reference for due diligence and verification processes? (UPDATED)

Errors are inherent to any spatial data set. Overall accuracies of global spatial products are generally around 85% (depending on the number of classes and their spatial complexity). National maps may reach 90% overall accuracy. None of such global or national maps can be considered as 'reference maps' neither for the due diligence process nor for the verification process due to their unknown accuracy at local scale. FAQ 9.10.4. further explains the combination of complementary sources of data.

External stakeholders that are interested in the EU Observatory's Global Forest Cover map for the year 2020 are invited to consider the revised version of the map (version 3 dated December 2025) with an overall increased accuracy of above 92%.

9.10.3. Is a commodity automatically non-compliant if produced on an area designated as forest in the map of Global Forest Cover for the year 2020?

Sourcing a commodity originating from land marked as forest in the Global Forest Cover map for the year 2020 does not automatically indicate non-compliance. This may however indicate a risk of deforestation. In such cases, it is suggested to undertake further investigation and additional steps with other sources of information.

9.10.4. Can a stakeholder use national forest maps in conjunction with the map of Global Forest Cover for the year 2020?

In the framework of the EUDR, forest maps for year 2020 can represent a key source of information for assessing the risk that a relevant commodity or a derived product was produced in areas that have been subject to deforestation after 2020, in particular in the absence of alternative more accurate sources of information (see FAQ 9.10.2).

While there is no obligation for stakeholders to use thematic maps, analysis shows that the combination of different complementary sources of data, e.g. different forest maps, can provide useful information for an assessment of the risks of deforestation after 2020.

9.10.5. What is the map of Global Forest Types for the year 2020? (NEW)

The Commission produced a Global Forest type map for the year 2020 (GFT 2020) as one of the support tools provided by the European Commission to implement the EUDR. Hosted on the EU Observatory on Deforestation and Forest Degradation, GFT 2020 indicates presence of primary forest, naturally regenerating forest and planted forest (including plantation forest) at 10m spatial resolution by 31 December 2020. Forest types follow the definition of Art 2(8) to 2(11) EUDR.

Forest type data for the 2020 cut-off date represents a key source of information for operators. The GFT 2020 map is one of many possible sources (see FAQ 9.10). Even though not legally binding, GFT 2020 may help operators comply with their obligations to assess the risk of forest degradation under the EUDR.

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For the cut-off date the definition of forest degradation as set out under the EUDR only requires the distinction between three forest types. The GFT 2020 map can also help EU MS Competent Authorities perform initial stages of their enforcement duties. Art. 18 EUDR regarding checks on operators (to be carried out by EU MS Competent Authorities) mentions "Earth observation data such as from the Copernicus program" as potential data to be used for such checks (among other sources for verification). There is no mention of any specific map to be used, and Competent Authorities might want to use global, regional or national maps or any other source they find appropriate. GFT 2020 is not intended as definitive source of information for compliance.

9.10.6. Which tools can I use to assess if my geospatial data co-locate with forest in maps? (NEW)

Geographic Information Systems can be used to intersect point or polygon data with spatially explicit information in maps. There is a wealth of free and open and proprietary applications and web interfaces. For example:

- The Joint Research Centre (JRC) published a guidance document (Geospatial analysis tools supporting the risk assessment of the Regulation on deforestation-free supply chains - Publications Office of the EU) and offers a simple tool for spatial intersection: IMPACT Toolbox: Forest Observations.
- The Food and Agriculture Organization (FAO) offers a tool for intersecting geospatial data against several maps: "What is in that plot?" (WHISP): https://openforis.org/solutions/whisp/
- The World Resources Institute (WRI) offers an interface to analyse geospatial supply chains: Global Forest Watch Pro: https://pro.globalforestwatch.org/.

9.11 What constitutes high-risk, and how long can a suspension take place?

Art. 17 EUDR allows Competent Authorities to take immediate actions – including suspension - in situations that present high risk of non-compliance. What constitutes high-risk, and how long can the suspension take place?

Competent Authorities may identify situations where relevant products present a high risk of being non-compliant with the requirements of the Regulation on the basis of different circumstances, including on the spot checks, the outcome of their risk analysis in their risk-based plans, or risks identified through the information system, or on the basis of information coming from another competent Authority, substantiated concerns etc. In such cases, the Competent Authorities can introduce interim measures as defined in Art. 23 EUDR, including the suspension of placing or making available the product on the EU market. This suspension should end within three working days, or 72 hours in case of perishable products. However, the Competent Authority can come to the conclusion, based on checks carried out in this period of time, that the suspension should be extended by additional periods of three days to establish if the product is compliant with the Regulation.

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9.12. How does the Regulation link to the EU Renewable Energy Directive?

The objectives of the Regulation and Directive (EU)2018/2001 as amended by Directive (EU)2023/2413 (the Renewable Energy Directive – 'RED') are complementary, as they both address the overarching objective of fighting climate change and biodiversity loss. Commodities and products that fall within the scope of both laws will be subject to requirements for general market access under the Regulation and may be accounted as renewable energy under the Renewable Energy Directive (RED), provided that they comply with the requirements set in the RED. The EUDR and RED requirement are compatible and mutually reinforcing. In the specific case of certification systems for low Indirect Land Use Change (ILUC) according to Commission Regulation (EU) 2019/807 supplementing Directive (EU) 2018/2001, these certification systems may also be used by operators and traders within their due diligence systems to obtain information required by the Regulation to meet some of the traceability and information requirements set out in Art. 9 EUDR. As with any other certification system, their use is without prejudice to the legal responsibility and obligations under the EUDR for operators and traders to exercise due diligence.

9.13. How are EFTA/EEA states considered in the Regulation? (UPDATED)

Norway, Liechtenstein, Iceland, and Switzerland are all contracting parties of the European Free Trade Association (EFTA). As such, they are not subject to the rules of the Union Customs Code (Regulation (EU) No 952/2013). Therefore, they are not in the "customs territory" as defined in Art. 2(34) EUDR, determining them as "third countries" under the EUDR (Art. 2(35) EUDR).

The European Economic Area (EEA) links the EU member states and three of the four EFTA States (namely Iceland, Liechtenstein, Norway) into an internal market governed by the same basic rules. The EUDR has been marked as an act with EEA relevance by the EU. It is currently under scrutiny for incorporation into the EEA Agreement by means of an EEA Joint Committee Decision (JCD) meaning that the EEA States, which are also members of EFTA, are considering whether or how EU legal acts should be incorporated into the EEA Agreement. Should the EEA States assess that the EUDR is to be incorporated into the EEA Agreement and should a draft JCD be adopted subsequently and this JCD enters in force after the constitutional requirements have been met, only then would the EUDR be applicable in Norway, Liechtenstein and Iceland. There is usually an inherent backlog of up to several years as the incorporation procedure only starts after the act has been published and due to the complex procedures to incorporate the act into the EEA Agreement and into the legal systems of the EEA States.

Therefore, for now, Norway, Liechtenstein and Iceland are considered third countries under the EUDR. This means that, as is the case in other third countries, primary producers selling their products on the market in Norway, Liechtenstein or Iceland do not qualify as MSPOs, nor as operators. Likewise, micro or small primary operators based in Norway, Liechtenstein or Iceland selling third goods directly on the EU market can benefit from the simplified regime laid out in Art. 4a EUDR.

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Switzerland did not join the EEA, therefore the above does not apply to Switzerland, meaning the EUDR applies to Switzerland and operators established there in the same way as it does for other third countries and third country operators.

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10. Penalties

10.1. What does it mean that the penalties laid down by the EU Member States are without prejudice to the obligations of Member States under Directive 2008/99/EC of the European Parliament and of the Council?

The EU Member States must lay down the national framework of penalties, which should include at least the penalties listed in Art. 25(2) EUDR and must take all measures necessary to ensure that the rules are implemented. The level and type of penalties cannot be in contradiction with the Environmental Crime Directive. The provisions of the Directive are subject to the succession of law.

10.2. What is the maximum level of fine? (UPDATED)

Member States have the discretion to define the penalties, including the level of fine. For legal persons the maximum level of the penalty cannot be lower than 4 % of the operator's, downstream operator's or trader's total annual Union-wide turnover in the financial year preceding the fining decision, calculated in accordance with the calculation of aggregate turnover for undertakings laid down in Art. 5(1) of Council Regulation (EC) No 139/2004.

The level of fine should increase where necessary, particularly in case of repeated infringements. The penalties should ensure that they effectively deprive those responsible of the economic benefits derived from their infringements, in accordance with the effective, proportionate, and dissuasive principle.

10.3. With regards to the Public Procurement Directive, is it for EU Member States to decide, when implementing the Regulation, whether self-cleaning should be enabled?

Apart from the requirements of Art. 25(1) and (2) EUDR, Member States will have discretionary power to decide upon whether they want to provide for self-cleaning or not. However, they would need to ensure that such a provision does not impede the effectiveness of the penalties by setting and applying clear rules on self-cleaning.

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10.4. According to Art. 25(3) EUDR, "Member States shall notify the Commission of final judgments" and penalties imposed on legal persons. The Commission will publish a list of these judgments on its website. Does this refer to all administrative decisions or to court rulings?

This provision means that Member States should notify the Commission about final judgements against legal persons, which means Court rulings.

10.5. I have cut down a few small trees on my property where I now raise some cows. I intend to sell the timber and the meat of the cows on a local market in the EU. Will there be penalties imposed on me for selling them as I cut the trees? (UPDATED)

Generally, the responsibility for enforcement of the provisions lies with the Member States. Requiring operators, downstream operators and traders to take corrective measures, as stipulated in Art. 24 EUDR, falls under the discretion of Competent Authorities of Member States. In the EU, the principle of proportionality is one of the general principles of Union law which applies to the interpretation and enforcement of Union legislation.

Cutting down trees can only constitute a breach of the deforestation-free requirement under the Regulation if the trees are part of a forest as defined in the Regulation. This is the case if the trees are part of land which is not under predominantly agricultural or urban land use spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ. If one of these criteria is not met, the area is not a forest and the cutting down the trees does not breach a provision of the deforestation-free requirement of the Regulation.

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GÖRÜŞ FORMU*

Görüş Bildiren Kurum:

Taslağın Geneli Üzerindeki Görüş ve Değerlendirme		
Birlik/Firma	**Mevcut Metin**	**Öneri/Teklif Metni**
Değerlendirme		
Değerlendirme		
Değerlendirme		
Değerlendirme		

NOT: Mevcut metin sütunları karşılaştırma cetveli ile aynı renk ve biçimde oluşturulur. Teklif metni ile yapılacak değişiklikler ise farklı renkte gösterilir.

* Taslaklar Hakkında Görüş Bildirilmesinde Kullanılacak Form