Frequently Asked Questions

Implementation of the EU Deforestation Regulation

Version 5 – April 2026

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.

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

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).

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.

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.

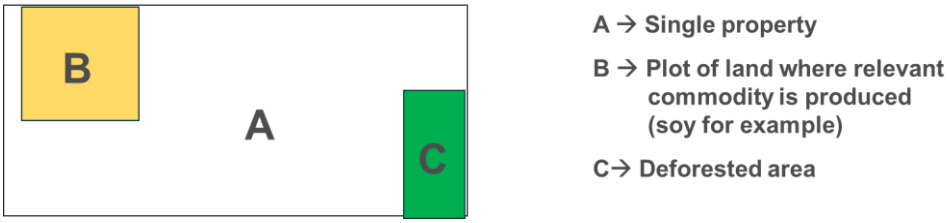
1.13. (DELETED)

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.



i) If the relevant commodity (soy, in the example) is produced in area B, which area should be provided?

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.

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

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.

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

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

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.

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

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.

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	**… <u>not</u> made of a commodity listed in the corresponding left column of Annex I**
Relevant product listed in Annex I…	Subject to the Regulation (EUDR)	<u>Not</u> subject to the Regulation
Other product <u>not</u> listed in Annex I…	<u>Not</u> subject to the Regulation	<u>Not</u> 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

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

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.

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.

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 <u>examples</u>:

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

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.

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.

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.

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

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)

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.

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

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).

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:

- 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.

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

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

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

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

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.

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).

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.

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.

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.

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.

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

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

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

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

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.

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.

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)).

'Forest degradation' means: Structural changes to forest cover, taking the form of conversion of				
1) Primary forests into			2) Naturally regenerating forests into	
a) Planted forests	b) Plantation forests	c) Other wooded land	a) Plantation forests	b) Other wooded land

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.

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

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'.

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

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

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

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.

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

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)

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)

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).

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.

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

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.

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.

[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.

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.

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

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

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.

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.

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.

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)

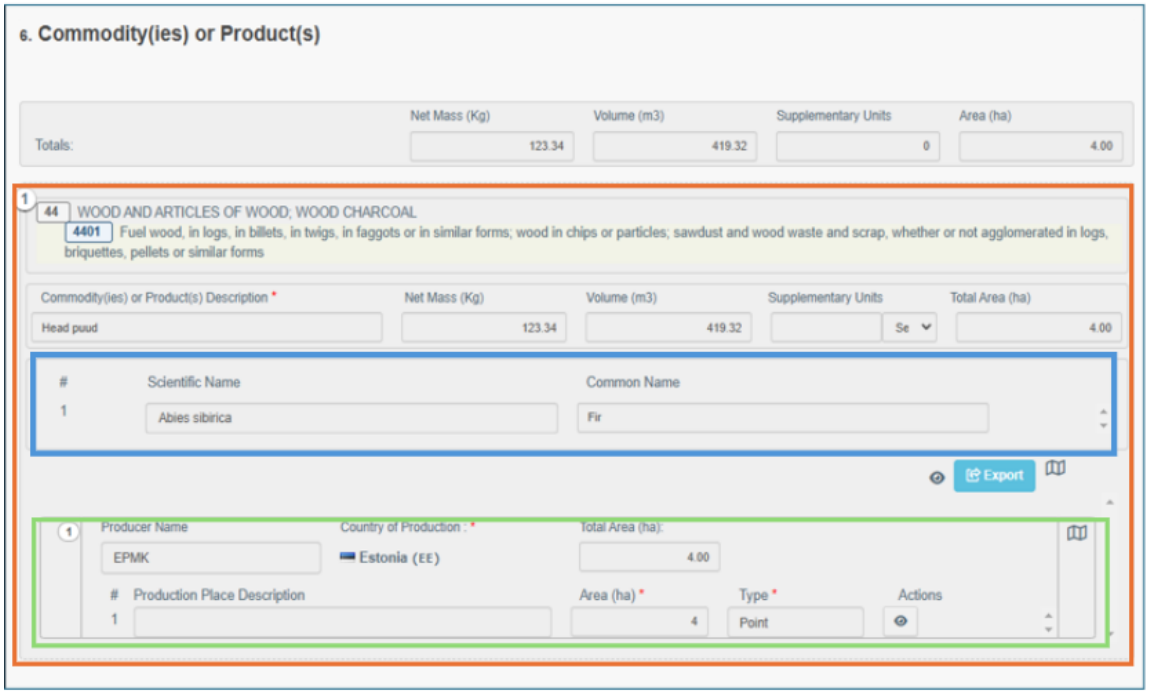
The Information system is designed to ensure high availability and continuous accessibility. To maintain optimal performance, short maintenance periods are scheduled to deploy necessary updates. These updates are announced in the News section due time in advance and are planned to avoid any impact on 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

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.

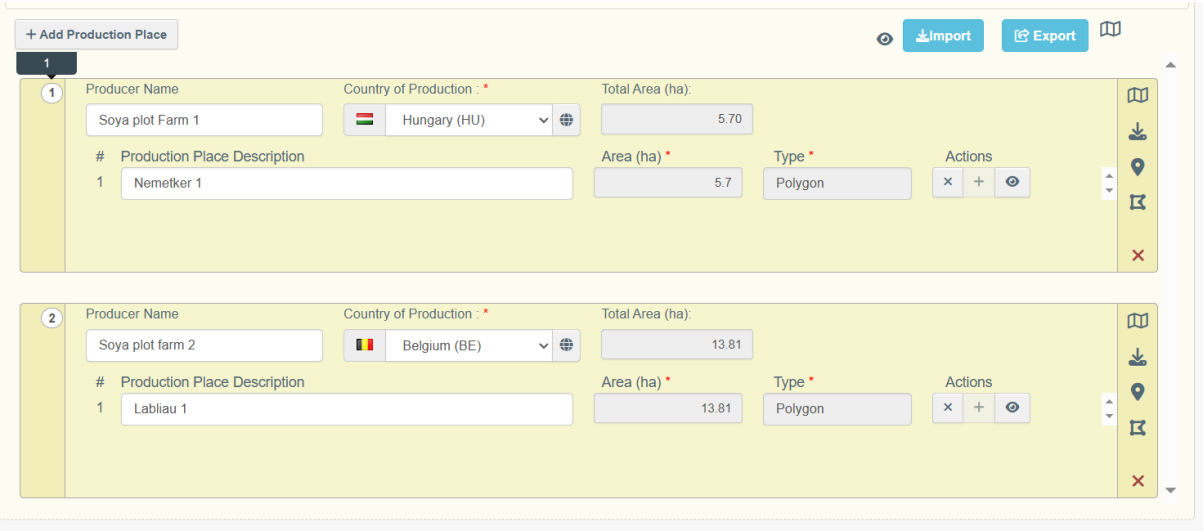


A registered natural or legal person in the Information System can maintain a maximum of 50 DDS in Draft status at any given time.

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.



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.

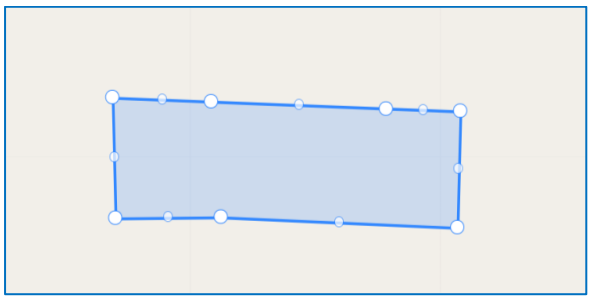
7.16. What if the size of the DDS exceeds the maximum file size of 25 MB?

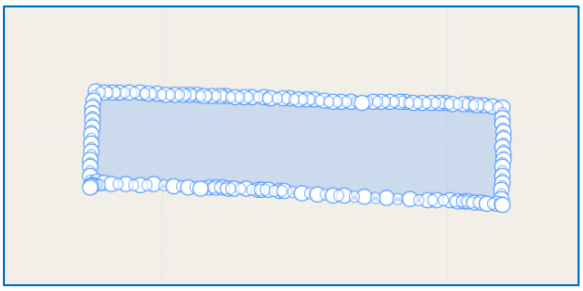
The 25 MB file limitation allows for more than 1 million geolocation points, or polygon vertexes in total.

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

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.

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.

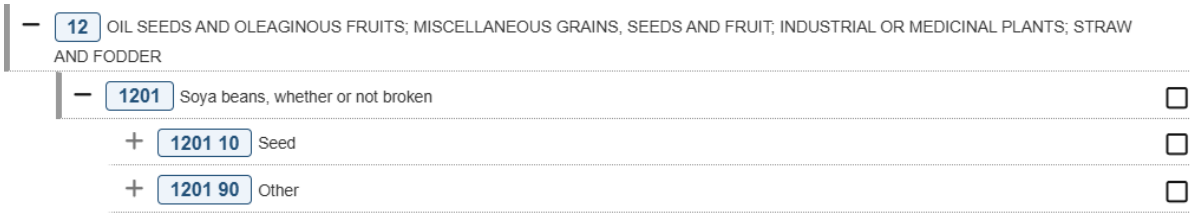
7.23. Can additional information, such as legal documents, be shared via the Information System? (UPDATED)

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.

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:



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

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.

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

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:

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

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.

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[1617]

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:

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

- **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.

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.

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.

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.

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.

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.