Fact Sheet
EU Deforestation Regulation Compliance

Version: October 2026

Regulation (EU) 2023/1115 | In force since 29 June 2023

Primary Objective	Minimise the EU's contribution to global deforestation and forest degradation by ensuring that certain commodities and their derived products placed on or exported from the EU market have not been produced on deforested or forest-degraded land after 31 December 2020
Legal Basis	Article 192(1) TFEU (Environmental policy)
Replaces	EU Timber Regulation (EUTR) – Regulation (EU) No 995/2010
Competent Authority	Each EU Member State designates a national competent authority responsible for checks and enforcement
Scope – Territories	All operators and traders placing products on the EU market OR exporting from it, regardless of country of origin of the commodity
Deforestation Cut-Off Date	31 December 2020 – land used for production must not have been deforested after this date

KEY DATES

Date	Milestone	Details / Notes	Applies To	Status
31 Dec 2020	Deforestation Cut-Off Date	Production of in-scope commodities must not have contributed to deforestation or forest degradation after this date.	All operators	Fixed / Permanent
29 Jun 2023	Regulation Published & In Force	EUDR published in the Official Journal of the EU	All parties	Confirmed
30 Dec 2026	Compliance Deadline – Large and medium operators	Large and medium operators and traders must comply by this date.	Large/ medium operators	Confirmed
30 Jun 2027	Compliance Deadline – Micro and small operators	Micro and small enterprises have an additional 6 months beyond the large-operator deadline.	Micro/ small operators	Confirmed
30 Dec 2026	Compliance Deadline – Micro and small operators under EUTR	Micro and small operators already covered by the EU Timber Regulation (EUTR) must comply to this date	Micro/ small operators	Confirmed
May-2025	Benchmarking System – Country Risk Lists. India marked as LOW RISK	The Commission publishes country risk classifications (standard, low, high risk) by delegated act.	All operators	Confirmed
30 Dec 2027	Compliance date for new products added in scope	The new products added to the scope of EUDR by Commission Delegated Regulation (EU) 2026/2102 will become subject to the Regulation from 30 December 2027	Includes soluble coffee, certain palm oil derivatives and frozen cattle tongues.	Confirmed

COMPLIANCE DATES

Timber & timber products defined in the Annex of Regulation (EU) No 995/2010 (EUTR)				
Relevant products	**Date of production**	**Before 30 December 2026**	**From 30 December 2026 (inclusive) to 30 December 2028 (inclusive)**	**From 31 December 2028 (inclusive)**
Timber and timber products defined in the Annex of Regulation (EU) No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) No 995/2010 (EUTR)	Regulation (EU) No 995/2010 (EUTR)	Regulation (EU) 2023/1115 (EUDR)
	From 29 June 2023 (inclusive)	Regulation (EU) No 995/2010 (EUTR)	Regulation (EU) 2023/1115 (EUDR)	Regulation (EU) 2023/1115 (EUDR)

Wood products listed in Annex I of Regulation (EU) 2023/1115 and NOT listed in the Annex of Regulation No 995/2010 (EUTR)			
Relevant products	**Date of production of relevant commodity**	**Before 30 December 2026, and before 30 June 2027 for micro- and small operators**	**From 30 December 2026 (inclusive) for large and medium enterprises, and from 30 June 2027(inclusive) for micro- and small operators**
Wood products listed in Annex I of Regulation (EU) 2023/1115 and not listed in the Annex of Regulation No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is applicable

Cattle, Cocoa, Coffee, Oil palm, Rubber and Soya products listed in Annex I of Regulation (EU) 2023/1115			
Relevant products	**Date of production of relevant commodity**	**Before 30 December 2026, and before 30 June 2027 for micro- and small operators**	**From 30 December 2026 (inclusive) for large and medium enterprises, and from 30 June 2027 (inclusive) for micro- and small operators**
Cattle, Cocoa, Coffee, Oil palm, Rubber and Soya products listed in Annex I of Regulation (EU) 2023/1115	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is applicable

EUDR AFFECTED COMMODITIES & DERIVED PRODUCTS WITH HS CODES

Commodity	Key Derived Products (Examples)	HS Code Scope
Cattle	Live cattle	ex 0102
Cattle	Meat of cattle, fresh or chilled	ex 0201
Cattle	Meat of cattle, frozen	ex 0202
Cattle	Edible offal of cattle, fresh or chilled	ex 0206 10
Cattle	Frozen cattle tongues	ex 0206 21 00
Cattle	Edible cattle livers, frozen	ex 0206 22
Cattle	Edible cattle offal (excluding tongues and livers), frozen	ex 0206 29
Cattle	Other prepared or preserved meat, meat offal, or blood of cattle	ex 1602 50
Cocoa	Cocoa beans, whole or broken, raw or roasted	1801
Cocoa	Cocoa shells, husks, skins and other cocoa waste	1802
Cocoa	Cocoa paste, whether or not defatted	1803
Cocoa	Cocoa butter, fat and oil	1804
Cocoa	Cocoa powder, not containing added sugar or other sweetening matter	1805
Cocoa	Chocolate and other food preparations containing cocoa	1806
Coffee	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee	0901
Coffee	Extracts, essences, and concentrates of coffee	2101 11 00
Oil Palm	Palm nuts and kernels	ex 1207 10 00
Oil Palm	Palm oil and its fractions, whether or not refined, but not chemically modified	ex 1511
Oil Palm	Crude palm kernel and babassu oil and fractions thereof, whether or not refined,	ex 1513 21
Oil Palm	Palm kernel and babassu oil and their fractions, other than crude oil, whether or	ex 1513 29
Oil Palm	Palm, palm kernel and babassu oils and their fractions, partly or wholly	ex 1516 20
Oil Palm	Chemically modified palm, palm kernel and babassu oils and their fractions;	ex 1518 00
Oil Palm	Crude glycerol, glycerol waters and lyes produced using oil palm	ex 1520 00
Oil Palm	Oilcake and other solid residues of palm nuts or kernels resulting from extraction	ex 2306 60 00
Oil Palm	Octanol (octyl alcohol) and isomers thereof, synthesised using oil palm	ex 2905 16
Oil Palm	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol	ex 2905 17 00
Oil Palm	Other saturated monohydric alcohols, not elsewhere specified or included,	ex 2905 19 00
Oil Palm	Glycerol with a purity of 95% or more, synthesised using oil palm	ex 2905 45
Oil Palm	Esters of acetic acid, excluding specified esters, synthesised using oil palm	ex 2915 39
Oil Palm	Palmitic acid, stearic acid, their salts and esters, synthesised using oil palm	ex 2915 70
Oil Palm	Saturated acyclic monocarboxylic acids and specified derivatives, including	ex 2915 90
Oil Palm	Oleic, linoleic and linolenic acids, their salts and esters, synthesised using oil palm	ex 2916 15
Oil Palm	Undecenoic acids, their salts and esters, synthesised using oil palm	ex 2916 19 10
Oil Palm	Acyclic monoamines and derivatives; salts thereof, with specified exclusions,	ex 2921 19
Oil Palm	Quaternary ammonium salts and hydroxides, with specified exclusions,	ex 2923 90 00
Oil Palm	Acyclic amides, carbamates and their salts, with specified exclusions, synthesised	ex 2924 19 00
Oil Palm	Soap in bars, cakes, moulded pieces or shapes for toilet use, containing or made	ex 3401 11 00
Oil Palm	Soap in forms other than bars, cakes, moulded pieces or shapes, containing or	ex 3401 20
Oil Palm	Industrial stearic acid synthesised using oil palm	ex 3823 11 00
Oil Palm	Industrial oleic acid synthesised using oil palm	ex 3823 12 00
Oil Palm	Industrial monocarboxylic fatty acids and acid oils from refining, with specified	ex 3823 19
Oil Palm	Industrial fatty alcohols synthesised using oil palm	ex 3823 70 00
Oil Palm	Other chemical products and preparations containing or made using oil palm	ex 3824 99
Oil Palm	Other polyethers in primary forms, excluding bis(polyoxyethylene)	ex 3907 29
Rubber	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in	ex 4001
Rubber	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	ex 4005
Rubber	Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and	ex 4006
Rubber	Vulcanised rubber thread and cord	ex 4007
Rubber	Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than	ex 4008

Rubber	New pneumatic tyres, of rubber	ex 4011
Rubber	Tyre treads	ex 4012 90 30
Rubber	Inner tubes, of rubber	ex 4013
Rubber	Articles of apparel and clothing accessories, including gloves, mittens and mitts, of	ex 4015
Rubber	Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard	ex 4017
Soya	Soya beans, whether or not broken: other	1201 90 00
Soya	Soya bean flour and meal	1208 10
Soya	Soya-bean oil and its fractions, whether or not refined, but not chemically	1507
Soya	Oilcake and other solid residues resulting from extraction of soya-bean oil	2304
Wood	Fuel wood in logs, billets, twigs, faggots or similar forms; wood chips or particles;	ex 4401
Wood	Wood charcoal, including shell or nut charcoal, whether or not agglomerated	ex 4402
Wood	Wood in the rough, whether or not stripped of bark or sapwood, or roughly	ex 4403
Wood	Hoopwood; split poles; piles, pickets and stakes; roughly trimmed wooden sticks;	ex 4404
Wood	Wood wool; wood flour	ex 4405
Wood	Railway or tramway sleepers (cross-ties) of wood	ex 4406
Wood	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed,	ex 4407
Wood	Sheets for veneering, plywood or similar laminated wood, and other wood sawn	ex 4408
Wood	Continuously shaped wood, including strips and friezes for parquet flooring not	ex 4409
Wood	Particle board, OSB and similar board of wood or other ligneous materials	ex 4410
Wood	Fibreboard of wood or other ligneous materials	ex 4411
Wood	Plywood, veneered panels and similar laminated wood	ex 4412
Wood	Densified wood, in blocks, plates, strips or profile shapes	ex 4413
Wood	Wooden frames for paintings, photographs, mirrors or similar objects	ex 4414
Wood	Wooden packing cases, boxes, crates, drums, cable-drums, pallets, box pallets,	ex 4415
Wood	Casks, barrels, vats, tubs and other coopers' products and parts thereof, including	ex 4416
Wood	Wooden tools, tool bodies and handles, broom/brush bodies and handles, and	ex 4417
Wood	Builders' joinery and carpentry of wood, including cellular wood panels,	ex 4418
Wood	Wooden tableware and kitchenware	ex 4419
Wood	Wood marquetry and inlaid wood; wooden jewellery/cutlery cases, statuettes,	ex 4420
Wood	Other articles of wood	ex 4421
Wood	Pulp of wood	ex 47
Wood	Paper and paperboard; articles of paper pulp, paper or paperboard	ex 48
Wood	Swivel seats with variable height adjustment, of wood	ex 9401 31 00
Wood	Seats other than garden seats or camping equipment, convertible into beds, of	ex 9401 41 00
Wood	Other seats, with wooden frames, upholstered	ex 9401 61 00
Wood	Other seats, with wooden frames, other than upholstered	ex 9401 69 00
Wood	Other seats, of wood	ex 9401 80 00
Wood	Other parts of seats, of wood	ex 9401 91 90
Wood	Wooden furniture and parts thereof	ex 9403 30; ex
Wood	Prefabricated buildings of wood	ex 9406 10 00

EUDR KEY OBLIGATIONS FOR OPERATORS & TRADERS

Obligation	Applies To	Description	Status
Due Diligence Statement (DDS)	Operators	Before placing products on EU market or exporting, operators must submit a DDS via the EU information system. DDS must confirm: (a) product is deforestation-free (b) produced in compliance with relevant legislation of country of production.	Current requirement
Deforestation-Free Verification	Operators	Operators must collect geolocation data (polygon or GPS coordinates) for all plots of land where commodities were produced, and verify no deforestation occurred after 31 Dec 2020.	Current requirement
Country Legislation Compliance	Operators	Products must be produced in compliance with applicable local laws.	Current requirement
Supply Chain Traceability	Operators	Operators must be able to trace commodities back to the plot of land of production and maintain records for a minimum of 5 years.	Current requirement
Risk Assessment	Operators	Operators must assess and classify supply chain risk as 'negligible', 'low', or 'non-negligible' using all available information. Only 'negligible' risk products may be placed on market.	Not currently required for products from India since it LOW-RISK classified
Risk Mitigation Measures	Operators	Where risk is identified as non-negligible, operators must implement mitigation measures (e.g. further audits, third-party verification, capacity building with suppliers) before placing on market.	Not currently required in India since it LOW-RISK classified
Record Keeping (5 Years)	Operators & Traders	All documentation, geolocation data, risk assessments and DDS references must be kept for a minimum of 5 years and made available to competent authorities on request.	Current requirement
Simplified Due Diligence	Traders (non-SME)	Traders who are not SMEs must exercise due diligence but may reference existing DDS from operators in the supply chain.	Current requirement
SME Trader Reference Regime	SME Traders	SME traders only need to collect and keep information on the DDS reference number, supplier name, and customer info. Simplified information obligation.	Current requirement
EU Information System	Operators	Commission established an information system through which DDS must be filed and reference numbers generated. System interoperability with TRACES and customs.	⚠ System details subject to update

EUDR COUNTRY BENCHMARKING SYSTEM

Risk Category	Due Diligence Requirements	Inspection Rate
Standard Risk	Full due diligence and DDS required. Risk assessment, geolocation data, documentation.	3%
Low Risk	Sourcing from low-risk countries entails simplified due diligence obligations for operators and traders. This means that they need to collect information for due diligence purposes, but not assess and mitigate risks.	1%
High Risk	Enhanced due diligence required.	9%

GLOSSARY

Term	Definition
Operator	Any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them from the EU.
Trader	Any person in the supply chain other than the operator who makes relevant products available on the market.
Placing on the Market	The first making available of a relevant product on the EU market, including online sales.
Making Available	Supply of a product for distribution, consumption or use on the EU market in the course of a commercial activity.
Due Diligence	The process by which operators collect information, assess risk, and implement mitigation measures to ensure products are deforestation-free and legally produced.
Due Diligence Statement (DDS)	The declaration filed by the operator via the EU information system prior to placing products on the market, confirming due diligence has been performed.
Deforestation	Conversion of forest to agricultural use, whether human-induced or not.
Forest Degradation	Structural changes to forest cover, including harvesting, through logging, conversion to planted forests or other human-induced means.
Forest	Land spanning more than 0.5 ha with trees higher than 5 m and a canopy cover of more than 10%, or trees able to reach these thresholds in situ (as defined in the FAO Global Forest Resources Assessment).
Geolocation Data	Geographical coordinates, in the form of latitude/longitude (GPS points) or polygon data, identifying the plots of land where commodities were produced.
Relevant Products	Products listed in Annex I of the EUDR that contain, have been fed with, or have been made using relevant commodities.
Relevant Commodities	The 7 primary commodities listed in Annex I: cattle, cocoa, coffee, palm oil, soya, wood, and rubber.
Country of Production	The country where the relevant commodity was produced, i.e. grown/raised.
Negligible Risk	The risk classification required for an operator to place a product on the market. Determined through risk assessment in the due diligence process.
Competent Authority	The national authority designated by each Member State to be responsible for the application of the Regulation, including checks and penalties.

SME	Small and medium-sized enterprise as defined in Commission Recommendation 2003/361/EC (fewer than 250 employees and annual turnover ≤ €50m or balance sheet ≤ €43m).
Benchmarking Country Risk	A classification system (low/standard/high risk) applied to countries by the Commission based on deforestation risk indicators; affects level of due diligence required.