

**T.C. Ticaret Bakanlığı**  
**Uluslararası Anlaşmalar ve AB Genel Müdürlüğü**  
**AB Tek Pazar ve Yeşil Mutabakatı Dairesi**

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**ORMANSIZLAŞMANIN ÖNLENMESİ TÜZÜĞÜ BİLGİ NOTU<sup>1</sup>**

Malumları olduğu üzere, Avrupa Birliği tarafından Yeşil Mutabakat kapsamında iklim değişikliği ile bütüncül bir yaklaşım ile mücadele edilmesi amacıyla hemen hemen her alanda mevzuat düzenlemeleri gerçekleştirilmektedir. Bu çerçevede, ormansızlaşmaya (*deforestation*) ve orman bozulumundan (*forest degradation*) en çok sorumlu olan sektörlerde AB pazarına giriş koşullarını belirleyen 2023/1115 Sayılı Ormansızlaşmanın Önlenmesi Tüzüğü- EUDR 9 Haziran 2023 tarihli AB Resmî Gazetesinde yayımlanarak yürürlüğe girmiştir.

**Mevzuat Kapsamı**

Mevzuatın EK I'inde yer alan *soya, sığır eti, palm yağı, ahşap/ağaç ürünleri, kakao, kauçuk, kahve* ve bunlardan elde edilen belirli ürünleri üretimde girdi olarak kullanan *çikolata, mobilya, lastik, deri* gibi ürünlerin AB pazarına girişi (üretim ve ithalat) veya AB'den ihraç edilmesi aşamasında ormansızlaşmaya ve orman bozulumuna (ağaç ürünleri için geçerli) yol açmadığına ve insan ve işçi hakları, yolsuzlukla mücadele gibi ulusal mevzuat hükümlerine uygun üretildiğine yönelik özen yükümlülüğü beyanı zorunlu hale getirilmiştir.

Komisyon tarafından iki yılda bir yapılacak gözden geçirme sonucunda ürün ve mevzuat kapsamı genişleyebilecektir.

Sadece ilgili mevzuatın I nolu Ekinde yer verilen GTIP'lere sahip ürünler için özen yükümlülüğü bulunmakta olup, söz konusu ürünleri girdi olarak kullanarak, EK I'de yer almayan bir ürün üretilmesi halinde özen yükümlülüğü doğmamaktadır<sup>2</sup>.

Öte yandan, I Nolu ekte yer alan ancak mevzuat kapsamı ana ürünlerden üretilmeyen ürünler (örn. ahşap olmayan mobilyalar) mevzuat kapsamı dışında yer almakta olup, böylesi bir duruma tabi olabilecek ürünler Ek I'de HS kodunun önüne konulan "ex" işareti ile gösterilmiştir.

AB'ye doğrudan ihraç edilmeyen ancak taşıma amaçlı kullanılan 4415 ahşap paletler gibi ürünler için de özen yükümlülüğü bulunmamaktadır.

Ek I'de yer alan ürünlerin **%100 tüketim sonrası üründen (post consumer goods) geri dönüştürülmüş hammadde** kullanılarak üretilmesi halinde özen yükümlülüğü doğmamaktadır. Öte yandan, ürün üretiminde belirli bir miktarda birincil hammadde kullanılması durumunda söz konusu birincil hammadde için özen yükümlülüğü ortaya çıkacaktır. Bu çerçevede, çoğunluğu geri dönüştürülmüş materyal olsa bile kağıdı güçlendirmek için düşük miktarda kullanılan birincil selüloz veya üretim artığından geri dönüştürülmüş hammadde özen yükümlülüğüne tabi olacaktır.

<sup>1</sup> Mevzuata ilişkin bilgiler mevzuat metni ve sıkça sorulan sorular belgesinden derlenmiş olup, referans niteliği taşımamaktadır.

<sup>2</sup> Araba lastikleri mevzuat kapsamında olmasına rağmen, motorlu taşıtlar EK I uyarınca mevzuat kapsamında özen yükümlülüğüne tabi değildir. Öte yandan, otomotiv markalarının şirket sürdürülebilirlik politikası gereği özen yükümlülüğüne uygun lastik kullanma talebi olabileceği değerlendirilmektedir.

## Mevzuat Uygulama Takvimi

Mevzuat 9 Haziran 2023 tarihli AB Resmî Gazetesinde yayımlanmış ve 29 Haziran 2023 tarihinde yürürlüğe girmiştir.

Bu çerçevede, özen yükümlülüğü uygulaması için bir geçiş süresi tanınmış olup, operatör ve KOBİ olmayan tacirler için **30 Aralık 2024 tarihinden** itibaren, mikro ve küçük işletmeler için ise **30 Haziran 2025 tarihinden** itibaren AB pazarına arz edilen mevzuat kapsamı ürünler için özen yükümlülüğü doğmaktadır.

Ahşap ürünlerinin tabi olduğu yasadışı ağaç kesimine karşı özen yükümlülüğü hükümleri içeren 995/2010 sayılı Kereste Tüzüğü yürürlükten kaldırılmaktadır. Bu çerçevede, Kereste Tüzüğüne tabi olan ahşap ürünler<sup>3</sup> için mevzuatın yürürlük tarihi olan **29 Haziran 2023 tarihinden önce üretilen** ve 30 Aralık 2024 tarihinden sonra AB pazarına arz edilen ürünler için Kereste Tüzüğü **31 Aralık 2027 tarihine kadar** geçerli olmaya devam edecektir.

29 Haziran 2023 tarihinden sonra üretilen ürünler için EUDR geçerlilik tarihi 30 Aralık 2024 olurken, 29 Haziran 2023 tarihinden önce üretilen ürünler için geçiş süreci 31 Aralık 2027 tarihinde sona erecek, söz konusu tarihten AB pazarına arz edilen ahşap ürünleri için Ormansızlaşma Tüzüğü hükümleri geçerli olacaktır.

### **Madde 37- Ahşap Ürünleri Uygulama Takvimi**

Üretim tarihi	AB Pazarına Arz Tarihi	Yükümlülük
29 Haziran 2023 öncesi	30 Aralık 2024-31 Aralık 2027	995/2010 Kereste Tüzüğü
29 Haziran 2023 öncesi	31 Aralık 2027 sonrası	2023/1115 EUDR
29 Haziran 2023 sonrası	30 Aralık 2024 sonrası	2023/1115 EUDR

Ahşap ürünleri haricinde kalan ürünler için 30 Aralık 2024 tarihine kadar sürecek olan geçiş döneminde AB pazarına arz edilen (4001-kauçuk) girdiden üretilen nihai ürünlerin (4011-lastik) 30 Aralık 2024 tarihinden sonra AB pazarına arz edilmesi halinde, özen yükümlülüğü beyanında söz konusu girdilerin geçiş döneminde AB pazarına arz edildiğine ilişkin doğrulanabilir belgelerin sunulması gerekecektir. Bu çerçevede, lastik üretiminde kullanılan kauçuk için özen yükümlülüğü beyanında coğrafi konum, üretim yeri gibi bilgiler aranmayacaktır. Dolayısıyla, lastiğin üretim tarihi değil kauçuğun temin tarihi esas alınarak özen yükümlülüğünün kapsamı belirlenecektir.

### **Ahşap Harici Ürünler Takvim/Uygulama**

Girdinin temin tarihi	AB Pazarına Arz Tarihi	Yükümlülük
30 Aralık 2024 öncesi	30 Aralık 2024 öncesi	EUDR yükümlülüğü yok
30 Aralık 2024 öncesi	30 Aralık 2024 sonrası	EUDR yükümlülüğü var ama ürünlerin girdilerinin geçiş döneminde temin edildiğinin gösterilmesi gerekiyor
30 Aralık 2024 sonrası	30 Aralık 2024 sonrası	EUDR yükümlülüğü- ürün lokasyon ve üretim yeri bilgileri vs

<sup>3</sup> 4401,4403,4406,4407,4408,4409,4409,4410,4411,4412,4413 00 00, 4414 00, 4415, 4416 00 00, 4418, 47,48, 9403 30, 9403 40, 9403 50 00, 9403 60, 9403 90 30, 9406 00 20

## Çikolata (1806) için özen yükümlülüğü

Girdinin temin tarihi	AB Pazarına Arz Tarihi	Yükümlülük
1804 kakao yağı 30 Aralık 2024 öncesi	1806 çikolata 30 Aralık 2024 sonrası	EUDR Özen Yükümlülüğü Beyanı -1804 için girdinin geçiş döneminde temin edildiğine ilişkin bilgi ve belgeler -1805 için mevzuat kapsamı özen yükümlülüğü gereklilikleri, üretim yeri, koordinatları vs...
1805 kakao tozu 30 Aralık 2024 sonrası		

### Özen Yükümlülüğü kime aittir?

Mevzuata göre özen yükümlülüğü beyanı, ürünü AB pazarına doğrudan arz eden (ithalat dahil) veya AB'den ihracatını gerçekleştiren **operatör** veya **KOBİ olmayan tacirlere** aittir.

**Tacir** mevzuat kapsamı ürünleri AB pazarına arz eden perakende satış mağazaları ve süpermarketleri kapsamaktadır.

**KOBİ ölçeğindeki tacirler** için ise özen yükümlülüğü beyanı yükümlülüğü bulunmamakla beraber, AB pazarına arz edilen mevzuat kapsamı ürünlerin hangi tedarikçiden temin edildiği ve hangi operatör veya tacir için tedarik edildiğine ilişkin tüm bilgilerin gerekli durumda yetkili otoritelere sunulmak üzere toplanması ve 5 yıl süreyle saklanması gerekmektedir.

Bu çerçevede, ülkemiz ihracatçıları tarafından özen yükümlülüğü beyanı verilmeyecek olup, ihraç edilen ürünü AB pazarına arz eden ithalatçıya/operatöre özen yükümlülüğü beyanına esas teşkil edecek bilgilerin verilmesi gerekecektir. Örn: AB'ye yapılacak lastik ihracatında lastik içeriğinde bulunan kauçuğun nereden temin edildiği, üretim yeri, koordinatları, yerel mevzuata uygun olduğuna ilişkin doğrulanabilir tüm bilgi ve belgelerin temin edilmesi gerekecektir.

### Özen Yükümlülüğü Kapsamı

Mevzuatın 3. Maddesine göre 30 Aralık 2024 tarihinden itibaren AB pazarına arz edilecek veya AB'den ihraç edilecek mevzuat kapsamı ürünlerin;

- Ormansızlaşmaya sebep olmaması,
- İlgili ülkenin ulusal mevzuatına uygun üretilmiş olması,
- Beraberinde özen yükümlülüğü beyanı taşınması gerekmektedir.

**Ormansızlaşma (deforestation-free) tanımına** göre, mevzuat kapsamı ürünlerin 31 Aralık 2020 tarihinden itibaren ormansızlaşmaya sebep olmayacak şekilde üretilmiş olması gerekmektedir. Orman ürünleri açısından ilgili ürünün AB pazarına arzında 31 Aralık 2020 tarihinden itibaren ormansızlaşmaya ve orman bozulumuna (forest degradation) yol açmayacak şekilde üretilmesi beklenmektedir.

**Orman bozulumu (forest degradation)** ise bakir ormanların veya doğal olarak rejenere olan ormanların plantasyon veya diğer ağaçlık alanlara dönüştürülmesi; bakir ormanların plantasyon ormanlarına dönüştürülmesi gibi orman yapısında oluşan yapısal değişiklik olarak tanımlanmaktadır.

**Ulusal mevzuata uygunluk** ilgili ürünün üretildiği ülkede aşağıdaki alanlarda geçerli mevzuata uyumu kastetmektedir;

- Arazi kullanım hakkı,
- Çevre korunması,
- Orman yönetimi, orman hasatı kapsamında biyoçeşitliliğin korunması gibi kurallar,
- Üçüncü taraf hakları,
- İşçi hakları,
- Uluslararası hukuk ile korunan insan hakları,
- Yerli halk hakları,
- Vergi, yolsuzlukla mücadele ve gümrük mevzuatı

### **Özen Yükümlülüğü Süreçleri**

AB pazarına ürün arz edecek olan operatör tarafından özen yükümlülüğü beyanı temin edilmeden önce üç temel aşamanın yerine getirilmesi gerekmektedir.

- 1. Bilgilendirme gereklilikleri (Madde 9):** Operatör tarafından özen yükümlülüğü beyanına esas teşkil edecek aşağıdaki bilgiler temin edilir ve gerektiğinde yetkili otoritelere sunmak üzere beş yıl süreyle saklanır.
  - Ürün tanımı, ahşap ürünleri açısından ağacın genel ve bilimsel ismi, ürün içeriğinde yer alan tüm mevzuat kapsamı ürünlerin listesi,
  - Ürün miktarı (kg),
  - Üretim yeri,
  - Ürün üretiminde kullanılan tüm mevzuat kapsamı ürünlerin üretim koordinatları, üretim tarihi, sığır ve sığır içeren ürünler açısından hayvanın bulunduğu tüm işletmelerin koordinatları, (Farklı girdiler kullanılarak üretilen ürünler açısından herhangi bir girdide ormansızlaşmaya/orman bozulumu tespit edilmesi halinde ürün mevzuata aykırı kabul edilmektedir.)
  - Mevzuat kapsamı ürünlerin temin edildiği tedarikçi isim ve iletişim bilgileri,
  - Mevzuat kapsamı ürünleri temin eden kişi/işletmenin isim ve iletişim bilgileri,
  - Mevzuat kapsamı ürünlerin ormansızlaşmaya yol açmadığına ilişkin doğrulanabilir yeterli veri,
  - Mevzuat kapsamı ürünlerin ilgili ülke mevzuatına uygun üretildiğine ilişkin doğrulanabilir yeterli veri,
- 2. Risk Analizi (Madde 10):** Operatör tarafından temin edilen bilgiler analiz edilerek ürünlerin ormansızlaşmaya/orman bozulumuna yol açmadığı, ilgili ülke mevzuatına uygun üretildiğine yönelik bir risk analizi süreci yürütülecektir. Operatör tarafından söz konusu riskler yıllık olarak gözden geçirilecek ve yetkili otoritelere gerek duyulması halinde tüm bilgi ve belgeler sağlanacaktır. Anılan risk analizi sürecinde aşağıdaki hususlar dikkate alınacaktır.
  - İlgili ülkenin risk sınıflandırması (mevzuat kapsamında AB tarafından ülkelerin ormansızlaşmaya ilişkin risk kategorileri- düşük, standart, yüksek- belirlenecektir.)
  - Ülkedeki orman varlığı,
  - Ülkedeki yerli halk varlığı ve yerli halk ile işbirliği ve istişare düzeyi,
  - Yerli halkın ilgili ürünün üretildiği arazi kullanım hakkına yönelik doğrulanabilir ve tarafsız bilgiye dayanan makul iddiaları,
  - Ormansızlaşma ve orman bozulumunun yaygınlık düzeyi,

- Sunulan bilgilerin kaynağı, güvenilirliği, diğer bilgi ve belgeler ile bağlantı düzeyi,
- Yolsuzluk, bilgi ve belgede sahtecilik, hukuki yaptırım eksikliği, uluslararası insan haklarına aykırılık, silahlı çatışma veya Birleşmiş Milletler tarafından uygulanan yaptırımların varlığı,
- Başta ilgili ürünlerin işlenme süreci olmak üzere, tedarik zincirinin karmaşıklığı, ilgili ürüne dair tüm girdilerin coğrafi koordinatlarının temin edilmesinde yaşanan zorluklar,
- Tüzük hükümlerinin etkisiz kılınması, mevzuata uygun olmayan girdiler ile karışma riski,
- Komisyon tarafında tesis edilen uzman grubunun mevzuatın uygulanmasına ilişkin toplantı sonuçları,
- Uyumsuzluğa ilişkin dikkate değer şüpheler, tedarik zincirinde mevzuatı ihlal eden operatör ve tacirlerin varlığı,
- İlgili ürünlerin mevzuata uygun olmadığına ilişkin herhangi bir riskin varlığı,
- Sertifikasyon veya üçüncü taraf doğrulayıcıları tarafından sağlanan mevzuata uygunluğu gösteren tamamlayıcı bilgilerin varlığı, 2018/2001 sayılı Yenilebilir Enerji Direktifi Madde 30(5) uyarınca tanınan gönüllü planın varlığı, (*voluntary scheme*-biyoyakıt, biyoyakıt, yenilebilir hidrojen gibi yenilebilir enerji kaynaklarının üretimine ilişkin temel metodolojileri belirler. Mevzuatın biyoyakıtı içerecek şekilde genişletilmesi durumunda geçerli olacaktır)
- 2173/2015 sayılı Tüzük kapsamında FLEGT lisansına sahip ahşap ürünlerinin ilgili ülke mevzuatına uygun üretildiği teyit edilir.

**3. Olası Risklerin Asgariye İndirilmesi:** Risk analizi sürecinde hiç risk tespit edilmemesi veya azımsanacak düzeyde riskin varlığı halinde ürünler AB pazarına arz edilebilirken, olası bir riskin varlığı halinde operatör tarafından söz konusu risklerin asgariye indirilmesine yönelik bazı tedbirler alınacaktır. Bu çerçevede, operatör tarafından,

- İlave bilgi, veri ya da belge talep edilmesi,
- Bağımsız anket veya denetim gerçekleştirilmesi,
- Madde 9 kapsamında talep edilen bilgilere ilişkin tedbirler alınması gibi adımlar atılabilecektir.

Başta küçük üreticiler olmak üzere operatörün tedarikçilerinin mevzuat hükümlerine uyum sağlaması için kapasite oluşturmaya yönelik destekleyici adımlar ile yatırımlar da olası risklerin asgariye indirilmesine yönelik olarak atılabilecek adımlar arasında yer almaktadır.

Operatörlerin olası risklerin giderilmesi veya yönetilmesine yönelik bir politikası olması beklenmektedir. Bu çerçevede, model risk yönetimi pratikleri, raporlama, kayıt tutma ve KOBİ olmayan operatörlerin mevzuata uyumunu kontrol etmeye yönelik bir yetkili tayin etmesi gibi adımların yanı sıra, KOBİ olmayan operatörlerin iç politika, kontrol ve süreçlerini denetlemek üzere bağımsız bir denetçi tayin etmesi gibi politikalar benimsenebilecektir.

Olası risklerin asgariye indirilmesine ilişkin olarak yıllık gözden geçirme süreci yürütülecek, talep edilmesi halinde yetkili otoritelere gerekli bilgiler sunulacaktır.

**Ülkemiz ihracatçıları açısından özen yükümlülüğü beyanı yükümlülüğü bulunmamakta olup, özen yükümlülüğü beyanı açısından yukarıda bahse konu süreçlerin mevzuat kapsamı ürünleri AB pazarına arz edecek/AB'den ihraç eden operatör ve KOBİ olmayan tacir tarafından yürütülmesi gerekmektedir. Ancak başta yukarıda bahse konu bilgilendirme gerekliliklerinde listelenen hususlar olmak üzere ilgili operatör/tacir tarafından ülkemiz ihracatçısından tüm ilgili bilgi ve belgeler talep edilecek, söz konusu bilgi ve belgeleri sağlayamayan ihracatçılarımızın tedarik zincirinden çıkarılması riski söz konusu olabilecektir.**

### **Özen Yükümlülüğü Beyanında Aranacak Bilgiler**

Ürünü AB pazarına arz edecek olan operatör- ülkemiz ihracatı açısından ithalatçı- tarafından verilecek özen yükümlülüğü beyanında yer alacak bilgilerin ihracatçılarımız tarafından sağlanması gerekecektir. Bu itibarla özen yükümlülüğü beyanında yer verilecek bilgilere ilgili mevzuatın II nolu ekinde yer verilmekte olup, aşağıda sıralanmaktadır.

- Operatör'ün ismi, adresi, EORI numarası,
- Ürünün HS kodu, ürün açıklaması, AB pazarına arz edilecek/AB'den ihraç edilecek ürün miktarı,
- Üretim yeri, üretim coğrafi koordinatları, sığır ve sığır içeren ürünler açısından sığırın yetiştirildiği tüm işletmeler dair koordinatlar,
- Daha önceden özen yükümlülüğü beyanı verildiyse, söz konusu beyanın referans numarası (örn AB'ye kauçuk ithalatında verilen özen yükümlülüğü beyanı referans numarasına, söz konusu kauçuktan üretilen lastik için verilecek özen yükümlülüğü beyanında referans verilebilecektir.)
- 2023/1115 sayılı Tüzük uyarınca özen yükümlülüğünün yerine getirildiği ve hiç veya azımsanacak düzeyde risk tespit edildiği operatör tarafından teyit edilir.

### **İzleme ve Raporlama**

Özen yükümlülüğü kapsamında temin edilen bilgilerin, risk analizi ve olası risklerin asgariye indirilmesine ilişkin süreçlere ilişkin özet bilgilerin KOBİ olmayan operatörler tarafından kamu tarafından erişilebilecek nitelikte yıllık olarak raporlanması, söz konusu bilgilerin ihtiyaç halinde yetkili otoritelere sunulmak üzere beş yıl süreyle saklanması gerekmektedir.

### **Ürünün Coğrafi Koordinatlarının Belirlenmesi**

Özen yükümlülüğü beyanına tabi ürünün üretim yerine ilişkin coğrafi koordinatının tespit edilmesi ürünün ormansızlaşmaya yol açmadığının ispatlanması açısından kritik öneme sahiptir. Söz konusu üründe birden fazla coğrafi bölgeden temin edilmiş girdi varsa tamamının bilgilerinin temin edilmesi zorunluluk arz etmektedir. Aksi halde özen yükümlülüğü yerine getirilmemiş sayılmakta ve ürün AB pazarına arz edilememektedir. Bu itibarla, ilgili operatör/tacir tarafından AB pazarına arz edilecek ürüne ilişkin tüm coğrafi koordinat bilgilerinin bilgi sistemine girilmesi gerekmektedir. Aksi durumda, gümrük beyannamesinde aranacak olan özen yükümlülüğü beyanı referans numarası oluşmamaktadır.

Bu açıdan ülkemiz ihracatçıları açısından gerek yurtiçinden temin edilen gerekse ithal edilen mevzuat kapsamı girdilerin coğrafi koordinatlarının doğru bir şekilde tespit edilmesi büyük önem arz etmemdir. Bu çerçevede kullanılabilir yöntemler:

- Ürünü coğrafi konum ile ilişkilendirilen sertifikasyon programları,
- Uydu görüntüleri, havadan fotoğraflar, konum ve zamanla ilişkilendirilen arazi fotoğrafları,
- Mobil telefonlar aracılığıyla kullanılabilen uygulamalar,
- Küresel Navigasyon Uydu Sistemi cihazları (*Global Navigation Satellite System - GNSS*)
- Yaygın olarak kullanılan Coğrafi Bilgi Sistemleri- *Geographic Information Systems (GIS)*

### **Ülke Risk Düzeyi Tespiti (Madde 29)**

Mevzuat ile üçüncü ülkelere ve AB ülkelerine ormansızlaşma ve orman tahribatı ile alakalı bir risk düzeyi (düşük, standart veya yüksek) tanımlanması öngörülmekte olup, söz konusu değerlendirme süreci devam etmektedir. Anılan risk düzeylerinin uygulama mevzuatı (*implementing act*) olarak yayımlanması ve düzenli olarak gözden geçirilmesi öngörülmektedir.

Bu çerçevede, yüksek riskli olan veya yüksek riskli olma durumunda olan ülkeler ile Komisyon arasında bir diyalog mekanizması başlatılarak mevcut risklerin azaltılmasına yönelik atılabilecek adımlar istişare edilecektir. Komisyon tarafından ayrıca yapılacak çalışma sonucunda belirlenecek olan risk düzeyi resmi olarak ilgili ülkeye bildirilecek, varsa söz konusu risklerin giderilmesine yönelik bilgi ve belgeler talep edilecektir.

Risk düzeyinin belirlenmesi sürecinde aşağıdaki hususların dikkate alınması öngörülmektedir.

- Ülkenin ormansızlaşma ve orman bozulumu oranı,
- Mevzuat kapsamı ürünlerde tarımsal üretimin yayılma oranı,
- Mevzuat kapsamı ürünler ile türevlerinin üretim trendi,
- Tarım, ormancılık ve arazi kullanımından kaynaklanan emisyonların azaltılmasının Ulusal Katkı Beyanı kapsamındaki yerine ilişkin ilgili ülke resmi otoriteleri, sivil toplum kuruluşları, yerel kuruluşlar tarafından sağlanan bilgiler,
- AB ile ilgili ülke arasında ormansızlaşma ve orman bozulumunun önlenmesi ve mevzuat hükümlerine uyumun kolaylaştırılmasına yönelik anlaşmalar,
- İlgili ülke ulusal mevzuatında ormansızlaşma ve orman bozulumunu engelleyen, yaptırım gücü yüksek yasaların varlığı,
- Yerel haklara ve insan haklarına uyumu gösteren ilgili bilgilerin şeffaflığı,
- AB Güvenlik Konseyi veya Avrupa Konseyi tarafından mevzuat kapsamı ürünlerin dış ticaretine uygulanan yaptırımların varlığı,

### **Kolaylaştırılmış Özen Yükümlülüğü Süreci**

Düşük risk düzeyi belirlenmiş olan ülkelere gelen ürünlere kolaylaştırılmış özen yükümlülüğü prosedürü uygulanacaktır. Bu çerçevede, operatörün ürüne ilişkin özen yükümlülüğüne esas bilgileri temin ettikten sonra risk analizi ve olası risklerin asgariye indirilmesi süreçlerini izlemesine gerek bulunmamaktadır.

## Ulusal Yetkili Otoriteler

Her üye ülke tarafından belirlenecek olan ulusal yetkili otoriteler tarafından ürünleri AB pazarına arz eden operatör ve tacirlere yönelik risk esaslı denetimler gerçekleştirilecektir. Söz konusu risk kriterlerinin belirlenmesinde:

- İlgili ürünlerde tedarik zincirinin büyüklüğü ve kompleks yapısı,
- Ürünlerin diğer ürünler ile karışma potansiyeli, (birden fazla girdi tedarikçisi içeren ürünlerde tüm girdilere ilişkin özen yükümlülüğü verilerinin sağlanamaması durumu),
- İlgili ürünün üretim aşamaları,
- Üretim yerinin ormana bitişiklik düzeyi,
- Madde 29 kapsamında ülkeler için belirlenen risk düzeyi,
- Operatörler ve tacirlerin daha önceki uyumsuzlukları, mevzuatın etkisiz kılınmasına ilişkin riskler,
- Risk analizi sürecinde yapılan tespitler
- Uluslararası kuruluşlar veya Komisyon uzman grupları gibi diğer kaynaklardan edinilen bilgiler esas alınacaktır.

Öte yandan, Madde 29 kapsamında belirlenecek risk düzeyleri açısından düşük risk düzeyindeki ülkelerde bulunan operatörlerin en az %1'i, standart risk düzeyindeki ülkelerde bulunan operatörlerin en az %3'ü ve yüksek risk düzeyindeki ülkelerde bulunan operatörlerin en az %9'unun ulusal yetkili otoriteler tarafından yıllık olarak denetlenmesi gerekmektedir.

Yetkili otoriteler tarafından yapılacak denetimlerde yüksek düzeyde uyumsuzluk tespit edilmesi halinde ürünün AB pazarına arzının askıya alınması gibi ivedi tedbir alınması mümkündür. Benzer şekilde, herhangi bir operatör veya tacirin mevzuata aykırı hareket ettiğine yönelik doğrulanabilir bir şikayet olması durumunda da yetkili otoriteler tarafından tedbir alınabilmektedir.

## Yaptırımlar

Yapılacak denetimler sonucunda tespit edilecek aykırılıklar kapsamında uygulanacak yaptırımları belirleme yetkisi üye ülkelere verilmiştir. Bu çerçevede söz konusu yaptırımlar aşağıdaki hususları içerebilecektir.

- Şirketin AB içinde elde ettiği yıllık cironun en az %4'ü
- İlgili ürünlere ve ürünlerin satışından elde edilen gelire el konulması,
- Kamu alımları ve kamu kaynaklarına erişimden 12 aylık men edilmesi,
- İlgili operatör tarafından mevzuat kapsamı ürünlerin piyasaya arzının geçici olarak yasaklanması
- Kolaylaştırılmış özen yükümlülüğü prosedürünün uygulanmaması

**Söz konusu yaptırımlar mevzuat kapsamı ürünleri AB pazarına arz edecek özen yükümlülüğüne tabi operatör ve KOBİ olmayan tacir için geçerli olup, ülkemiz ihracatçıları açısından doğrudan bir sonuç doğurmamaktadır. Ancak, yaptırım gücünün yüksek olması operatör tarafından özen yükümlülüğüne esas bilgi ve belgelerin doğruluğunun teyit edilmesi ihtiyacı doğuracak olup, ihracatçılarımızın mevzuat kapsamı ürünler açısından özen yükümlülüğüne esas teşkil edecek bilgi ve belgeleri temin etmeleri önem arz edecektir.**



## Uygulama

- AB pazarına ürün arz edecek olan operatör ve tacirler tarafından özen yükümlülüğüne esas teşkil eden bilgi ve belgeler temin edilecektir.
- Söz konusu bilgi ve belgelere dayanarak operatör/tacir tarafından bilgi sistemine (AB tarafından mevzuatın uygulanmasını kolaylaştırmak için oluşturulacak sistem) veri girişi yapılacaktır.
- Tüm özen yükümlülüğü beyanları için yetkili otoriteler tarafından risk değerlendirmesi yapılacaktır.
- Risk değerlendirmesinden geçen ve doğrulanan özen yükümlülüğü beyanı referans koduna gümrük beyannamesinde yer verilecektir. Bu çerçevede, mevzuat kapsamı ürünlerde anılan referans kodu olmadan ilgili ürünün AB pazarına arzı mümkün olamayacaktır.
- 30 Haziran 2028 tarihinde devreye girecek elektronik arayüz aracılığıyla AB Çevre için Tek Pencere gümrük sistemi ve bilgi sistemi arasında doğrudan bağlantı tesis edilecektir. Bilgi sistemine girilen özen yükümlülüğü beyanına esas verilere sistem tarafından otomatik olarak risk değerlendirilmesi yapılacak, doğrulanan özen yükümlülüğü beyanı referans numaraları doğrudan gümrük otoriteleri tarafından görülebilecektir.

## Mevzuatın Gözden Geçirilmesi

30 Haziran 2024 tarihine kadar mevzuatın diğer ağaçlık alanlara genişletilmesine yönelik bir etki analizi çalışması gerçekleştirilmesi planlanmaktadır.

30 Haziran 2025 tarihine kadar mevzuatın diğer doğal eko sistemlere ve mısır ve biyoyakıtlar (HS 382600) gibi yeni ürün gruplarına genişletilmesine yönelik etki analizi çalışması gerçekleştirilecektir. Bu çerçevede, söz konusu etki analizi çalışmasına dayanarak Komisyon tarafından mevzuatın kapsamı ve mevzuat kapsamı ürün listesi (EK I) yetki devrine dayanan mevzuatlar (*delegated act*) ile genişletilebilecektir.

30 Haziran 2028 tarihine kadar yapılacak değerlendirme ile ise mevzuatın az gelişmiş ülkelere ve özellikle küçük üreticilere ve yerel halka etkisi, orman bozulunun tanımının genişletilmesi, halihazırda mevzuatta 4 hektardan büyük alanlar için belirlenmiş olan polygon kullanımı zorunluluğu sınırının değiştirilmesi, önlemin etkisiz kılınmasına yol açabilecek ticaret akışında yaşanan değişimler ve mevcut denetim sistemi gibi hususların incelenmesi öngörülmektedir.

## European Commission - Press release



### **Commission strengthens support for EU Deforestation Regulation implementation and proposes extra 12 months of phasing-in time, responding to calls by global partners**

Brussels, 2 October 2024

The Commission is today publishing **additional [guidance documents](#)** and a **stronger [international cooperation framework](#)** to support global stakeholders, Member States and third countries in their preparations for the implementation of the EU Deforestation Regulation. Given feedback received from international partners about their state of preparations, the Commission also **[proposes to give concerned parties additional time to prepare](#)**. If approved by the European Parliament and the Council, it would **make the law applicable on 30 December 2025 for large companies and 30 June 2026 for micro- and small enterprises**. Since all the implementation tools are technically ready, the extra 12 months can serve as a **phasing-in period to ensure proper and effective implementation**.

The **guidance** presented today will provide additional clarity to companies and enforcing authorities to facilitate the application of the rules, coming on top of the Commission's continuous support for stakeholders since the law's adoption. At the same time, the Commission recognises that three months ahead of the intended implementation date, several **global partners have repeatedly expressed concerns about their state of preparedness, most recently during the United Nations General Assembly week in New York**. Moreover, the state of preparations amongst stakeholders in Europe is also uneven. While many expect to be ready in time, thanks to intensive preparations, others have expressed concerns.

Given the EUDR's novel character, the swift calendar, and the variety of international stakeholders involved, the Commission considers that a **12-month additional time to phase in the system is a balanced solution to support operators around the world in securing a smooth implementation from the start**. With this step, the Commission aims to provide certainty about the way forward and to ensure the success of the EUDR, which is paramount to address the EU's contribution to the pressing global issue of deforestation. **The extension proposal in no way puts into question the objectives or the substance of the law, as agreed by the EU co-legislators**.

#### **Additional guidance for effective and pragmatic implementation**

The **guidance documents** presented today make good on the Commission's commitment to provide a reference of the recent collaborative efforts, involving stakeholders and competent authorities, to help ensure uniform interpretation of the law.

Key areas covered include details on the functionalities of the Information System, updates on penalties, and clarifications on critical definitions such as 'forest degradation', 'operator' in the scope of the law, and 'placing on the market'. There is also further guidance on traceability obligations.

The **guidance** is divided into 11 chapters covering a diverse range of issues such as legality requirements, timeframe of application, agricultural use, and clarifications on the product scope. All of these are supported by tangible scenarios. In addition, the **[latest FAQ, also published today](#)**, features over 40 new additional answers to address questions raised by a diverse range of stakeholders from around the world.

Micro- and small companies benefit from a lighter regime, which is also detailed on a new **[dedicated webpage](#)**.

**[Information for the general public](#)** on the Commission website has also been updated and reorganised for easier understanding by all.

## **Transparent country benchmarking and stepped up cooperation with international partners**

The Commission is publishing today the principles of the methodology it will apply to the EUDR benchmarking exercise, serving to classify countries as low, standard, or high risk, aiming to facilitate operators' due diligence processes and enable competent authorities to effectively monitor and enforce compliance.

Following the methodology applied, a **large majority of countries worldwide will be classified as 'low risk'**. This will give the opportunity to focus collective efforts where deforestation challenges are more acute.

To help ensure smooth implementation worldwide, the Commission and the European External Action Service are presenting a **strategic framework for international cooperation engagement** on the EU Deforestation Regulation. It identifies five priority areas of action such as support to smallholders, eight key principles such as a human rights-centred approach, and several implementation tools including dialogue and financing. This comprehensive framework will aim to promote a just and inclusive transition to deforestation-free agricultural supply chains leaving no one behind. While **the EU will step up dialogue and support even further**, the partnership's success will also rest on EU partners' commitment to deliver on global targets to halt deforestation.

## **Completion of the dedicated IT system**

The Information System where businesses will register their due diligence statements is **ready to start accepting registrations in early November and for full operation in December**. Operators and traders will be able to register and submit due diligence statements **even before the law's entry into application**.

Since the system's pilot testing with 100 companies conducted in January, the Commission put in place several additional measures, including:

- Creating a single point of contact for IT support for stakeholders
- Development of an interface that allows machine-to-machine connections to the system, without the need for manual data input; more than 250 private stakeholders are developing this feature on their side
- Support to test the geolocation files of stakeholders and providing feedback
- Videos and detailed multilingual user instructions about the system
- Training for interested stakeholders: the first session took place in Brussels on 25 September, and online training will take place from second half of October.

## **Next steps**

With the actions announced today, the Commission considers that **the necessary conditions for smooth implementation will be fulfilled**:

- Today's **additional guidance documents** will complete the wealth of support available to producers, trading organisations and partner countries in their preparations to implement the regulation, while the Commission remains committed to continue dialogue and engagement as necessary.
- Companies and other stakeholders are invited to **complete their connections, testing and training** for the use of the IT System.
- The Commission is intensifying dialogues with most concerned countries, which will feed into the **speedy finalisation of the country benchmarking system** through a proposed Implementing Act **by 30 June 2025**.
- The Commission invites the European Parliament and the Council to adopt the proposal for an extended implementation period by the end of the year.

## **Background**

The EU Deforestation Regulation aims to ensure that a set of key goods placed on the EU market will no longer contribute to deforestation and forest degradation in the EU and elsewhere in the world. Deforestation and forest degradation are important drivers of climate change and biodiversity loss — the two key environmental challenges of our time. The Food and Agriculture Organization of the

United Nations (FAO) [estimates](#) that 420 million hectares of forest — an area larger than the European Union — were lost to deforestation between 1990 and 2020. Based on 2015–2020 deforestation rates, every hour the world is losing over nine times the forest surface of Brussels' Bois de la Cambre, or every minute three times the surface of the Parc Léopold bordering the European Parliament in Brussels.

The co-legislators adopted the law in 2023, with overwhelming majorities both [in the Parliament](#) and [in the Council](#). As part of the preparation of its 2021 proposal, the Commission conducted a public consultation which attracted the second largest number of responses (almost 1.2 million), with the vast majority of stakeholders supporting an ambitious approach including mandatory due diligence.

## For more information

[Guidance on EU Deforestation Regulation](#)

[Strategic Framework for International Cooperation Engagement](#)

[Proposal for a Regulation amending Deforestation Regulation as regards the date of application](#)

[Commission website on EU Deforestation Regulation implementation](#)

IP/24/5009

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Related media

 [Tropical Forests](#)



# Frequently Asked Questions

## Implementation of the EU Deforestation Regulation

Version 3 – October 2024

*This document is a working document drafted by the Commission services intending to provide information to national authorities, EU 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.*

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## 1. Traceability

### 1.1. Why and how must operators collect coordinates?

The Regulation requires operators and traders which are not SMEs placing covered products on the EU market to collect geographic coordinates of the plots of land where the commodities were produced.

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** that operators are required to submit to the Information System (IS) 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.

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 (and traders which are not SMEs) 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).

### 1.2. Should all commodities (imported, exported, traded) be traceable?

The traceability requirements apply to each batch of imported/exported/traded relevant commodities.

The Regulation requires that operators (or traders which are not SMEs) 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 the due diligence statement which includes geolocation information is a requirement for the relevant**

**products to be imported** (customs procedure ‘release for free circulation’) and to be exported (customs procedure ‘export’) and the consignment for transactions within the EU market.

### 1.3. How does it work for bulk-traded or composite products? (NEW)

For products traded in **bulk**, such as soy or palm oil for instance, this means that the operator (or traders that are not SMEs) 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. 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 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 of the Regulation 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 of the Regulation, 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?**

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 or harvested on the land designated as a plot of land. 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 (see below).

#### **1.7. What is the size of the area (hectares) that can be covered by a polygon? (NEW)**

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 question 1 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 DDS cannot exceed 25 Mb.

#### **1.8. Does geolocation need to be provided by means of polygons in all cases? (NEW)**

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) of the Regulation ), where a cattle has been held.

#### **1.9. How should polygons in digital format be declared? (NEW)**

The detailed rules for the functioning of Information System will be established through an implementing act. Stakeholders will be informed and consulted on these developments via the Multi-Stakeholder Platform on Protecting and Restoring the World’s Forests. Relevant information will also be made publicly available on the Commission’s website.

The Information System will, where possible, facilitate the work of operators by **allowing some widely used digital geolocation formats to be uploaded directly into the system when declaring polygons in a due diligence statement**. Currently the Information System supports GeoJSON fileformat and WGS-84, with EPSG-4326 projection. The Information System will evolve over time, based on feedback from users.

#### **1.10. What if property registers or titles are unavailable?**

**How can operators and traders that are not SMEs obtain geolocation data in countries where property registers are incomplete and where farmers may lack IDs or titles over their land?**

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) of the Regulation) 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 (or traders that are not SMEs) 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 (or traders that are not SMEs), nonetheless, would need to verify that there is no risk of illegality in their supply chains.

There are many different means that operators (or traders that are not SMEs) 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 (or traders that are not SMEs) 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?

Operators and traders which are not SMEs **need to verify and be able to prove that the geolocation is correct.**

Ensuring the truthfulness and precision of geolocation information is a crucial aspect of the responsibilities that operators and traders must fulfil. Providing incorrect geolocation details would constitute a breach of the obligations of operators (and traders that are not SMEs) under the Regulation.

### 1.13. Should due diligence be repeated for products from the same land?

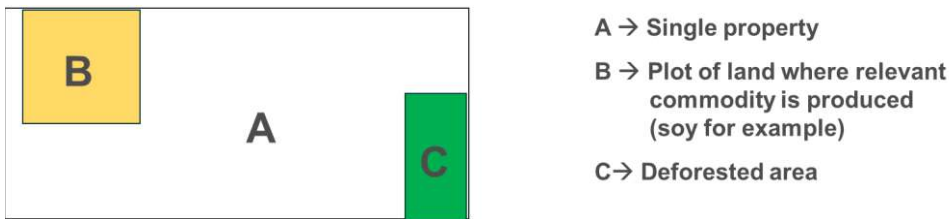
The geolocation information obligation to be provided in the due diligence statements, via the Information System, is connected to each relevant product. Operators (or traders that are not SMEs) will thus **need to indicate this information each time** they intend to place, make available on the EU market or export a relevant product. The due diligence must be repeated (i.e. updated) for each relevant product, including providing the geolocation coordinates accordingly.

### 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? (NEW)

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 geolocation should be provided?**

Based on definition of plot of land (“land within a single real estate property”) the operator should provide only the geolocation of the plot of land where the relevant commodity is produced (area B, in the example)

- 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
- 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
- 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 (Article 10(2)(j))

**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 the plot of land, but the whole property, in line with Art. 2 (40)) 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? (NEW)**

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. This approach applies to relevant commodities or products stored in stacks, tanks, etc. and all continuous processing.
- 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 section 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”? (NEW)**

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.

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 'geolocated' in the due diligence statement is not compliant, the entire set of plots of land 'geolocated' 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 of the Regulation

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.

#### **1.19. How will geolocation allow claims to be checked in practice?**

**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 (or traders that are not SMEs) 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 of the regulation.

Operators (and traders which are not SMEs) 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 EU check the validity of a no-deforestation claim?**

The EU Member States' Competent Authorities (EUMS CAs) should carry out checks 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 (in accordance with Art. 16 of the Regulation ). This includes conducting checks on the validity of the due diligence statements, and the overall compliance of the operators and traders with the provisions of the Regulation.

For more information on the scope of EUMS CAs obligations, please refer to Articles 18 and 19 of the Regulation.

#### **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? (NEW)**

Competent Authorities may conduct field audits in third countries pursuant to Art. 18(2)(e) of the Regulation, 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 of the Regulation.**

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?**

The information, documents and data which operators and traders that are not SMEs need to collect and keep during 5 years to demonstrate compliance with the Regulation are listed in Art. 9 and Annex II as well as in Art. 2(28) of the Regulation as regards data related to geolocation.

Operators (and traders which are not SMEs) should exercise due diligence with regard to all relevant products supplied by each particular supplier. Therefore, they should 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 of the Regulation. The requirements for the establishment and maintenance of due diligence systems, reporting and record keeping are listed in Art. 12 of the Regulation. The operators will have to communicate to operators and to traders further down the supply chain all information necessary to demonstrate that due diligence was exercised and that no or only a negligible risk was found.

Operators and traders further down the supply chain that receive such information may base their own due diligence on the information received, but the fact that another operator or trader further up in the value chain has carried out a due diligence does by no means disapply their own obligations.

Operators and traders which are not SMEs are required to ensure that the information on traceability that they supply to enforcing authorities in the Member States through the due diligence statement 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?**

Operators and traders that are not SMEs 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, a 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'? (NEW)**

Operators (and traders that are not SMEs) are required to collect information on the date or time range of production under the obligations set out in Art. 9 of the Regulation. 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 animal from the moment the cattle was born until the time of slaughtering. If live cattle (HS Code 0102 21, 0102 29) is 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 until the first placing on the EU market will have to be collected and submitted with the due diligence statement (DDS). If live cattle is subsequently made available on the EU market, non-SME traders will be obliged to collect and add all additional geolocations of establishments where the cattle were kept after the first placing on the EU market (see Art. 9(1)(d) of the Regulation). In the case of SME traders, they will not have to add their geolocations nor issue new DDS, but should keep the information relating to the relevant products they intend to make available on the market for at least 5 years as set out in Art. 5(3) and 5(4).

To note that, according to Art. 1(2) of the Regulation, 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 traceability work for cattle?**

**Would it be enough to provide the geolocation of the land where the calf was born?**

**Some cattle may be moved to one or more locations before slaughter.**

Operators (or traders that are not SMEs) who place on the EU market cattle products must geolocate all establishments associated with raising the cattle, encompassing the birthplace, farms where they were fed, grazing lands, and slaughterhouses (but only geolocation corresponding to one latitude and one longitude point, not polygons, is required for each of these ‘establishments’).

#### **1.27. What if upstream suppliers do not provide required information?**

If an operator (or trader that is not an SME) placing a commodity on the EU market is unable to obtain the information required by the Regulation from its suppliers, they must refrain from placing 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 ?**

There is **no exception** for the traceability requirement via geolocation. 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 of the Regulation). 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 of the Regulation and must immediately communicate any relevant information to the competent authority.

### **1.29. Does the legality requirement apply to deforestation-free land?**

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) of the Regulation (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 (Art. 3(c) of the Regulation).

### **1.30. Are there legal obligations for non-EU countries?**

**There are no legal obligations applicable to non-EU countries.** This Regulation sets out obligations for operators and traders (as defined 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? (NEW)**

One of the core requirements for operators and traders 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) of the Regulation). Operators and traders cannot rely on the existence of national laws prohibiting the sharing of such (public) data with operators and traders in order to be exempt from the obligation to collect and upload that data into the Information System. Operators and traders must submit the geolocation information as part of their obligations; otherwise, the operators and traders cannot comply with the requirements on due diligence according to Art. 8 and, therefore cannot place on, make available on or export relevant products from the EU market.

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## 2. Scope

### 2.1. What products are included in the Regulation?

The Regulation applies only to products listed in 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, soap will not be covered by the Regulation, even if it contains palm oil.

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 leather seats or 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. The first review of the commodity scope is to take place within two years of the entry into force of the Regulation.

### 2.2. What about listed products that do not contain listed commodities?

	... made of a commodity listed in Annex I	... <u>not</u> made of a commodity in Annex I
<b>Relevant product listed in Annex I...</b>	Subject to the Regulation (EUDR)	<u>Not</u> subject to the Regulation
<b>Other product <u>not</u> listed in Annex I...</b>	<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 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 its 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 (or non-SME trader) has to exercise due diligence only for the natural rubber ingredient.

### 2.3. Does the Regulation apply regardless of quantity or value?

**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 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?

Commodities produced inside the EU are **subject to the same requirements as products produced outside the EU**. The Regulation applies to products listed in Annex I, whether they are produced in the EU or imported.

For instance, if an EU company produces chocolate (code 1806, which is included in Annex I), then it will be considered as an 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 question 38 on operators down the supply chain).

### 2.5. How does the Regulation apply to wood used for packaging?

For example, in the case of a producer selling packaging 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 under Wood HS code 4415 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 due diligence requirements apply.

If packaging, as classified under HS code 4415, 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.

User manuals accompanying shipments are also falling under this exemption unless they are purchased in their own right.



**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? (NEW)**

As long as the concerned packaging 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 due diligence 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.

**2.7. Does trading with relevant second-hand products on the EU market fall in the scope of the Regulation? NEW**

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.

**2.8. Does recycled paper/paperboard fall under the scope of the Regulation?**

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 Article 3, point (1), of Directive 2008/98/EC. So, no obligations applies 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.

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).

**2.9. What are CN and HS Codes and how should they be used?**

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.

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](#)

**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 (NEW)?**

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 manufactured or 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.

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) being made available 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’ or ‘traders in the meaning of the EUDR) as far as they do not place product on the market or export.

These situations may be explained by a few examples:

- 1) Car company B buys leather of cattle (relevant product) from EU tannery T to manufacture a car using the leather of cattle for the car seats. 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, 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 leather of cattle (individually) - on the market.
- 2) Car company B imports (i.e., place under customs procedure “release for free circulation”) leather of cattle to manufacture cars. Car company B is an operator when importing the leather 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 the 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 refer to Recital 39.*

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.
- 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. 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. 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. When is there a need to exercise due diligence and submit a DDS if the same natural or legal person processes a relevant product multiple times in the course of their commercial activity (NEW)?**

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), obligations arise only for the placing on the market of the last relevant product (product Z). This can be demonstrated by the following example:

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 needs to ascertain the compliance of the due diligence and submit a DDS prior to placing them on the market.

If company C was an SME, it would not be required to exercise due diligence or submit a DDS for food preparations, provided that operator I already exercised due diligence for the cocoa beans contained in the processed products (see Art. 4(8) EUDR). In that case, company C

would only be required to retain the due diligence reference number obtained from operator I.

### **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 (NEW)?**

Products made solely from bamboo are not in scope of the EUDR. Article 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 Article 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.

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## **3. Subjects of obligations**

### **3.1. Who is considered an operator?**

As defined in Art. 2(15) of the Regulation, an operator is a natural or legal person who places relevant products on the EU market (including by importing them) or exports them from the EU in the course of a commercial activity.

This definition also covers companies that transform one product of Annex I (which has already been the object of due diligence) into another product of Annex I. For example, if company A, based in the EU, imports cocoa butter (HS code 1804, included in Annex I), and company B, also based in the EU, uses that cocoa butter to produce chocolate (HS code 1806, included in Annex I) and places it on the EU market, both company A and B would be considered operators under the regulation.

Operators placing on the EU market products listed in Annex I that have not been subject to due diligence in a prior step of the supply chain (for example importers sourcing cocoa) are, regardless of their size, subject to the obligation of filing a due diligence statement.

### **3.2. What does "in the course of commercial activity" mean?**

Commercial activity is understood as an activity taking place in a business-related context.

The combined definitions of "operator" (Art. 2(15)) and of 'in the course of a commercial activity' (Art. 2(19)) in the Regulation imply that any person, who places a relevant product on the EU market for selling (with or without transformation) or as a free sample, 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.

### **3.3. What does 'relevant legislation of the country of production' mean?**

Relevant commodities and products can only be placed on the EU market if they comply with the three requirements of Art. 3 of the Regulation, 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 (Art.3(c) ).

"Relevant legislation" may include, among others, national laws (including relevant secondary law) and international law as applicable in domestic law. 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 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 risk assessment pursuant to Art. 9(1)(h) and 10 of the Regulation. 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.

The Commission will elaborate on the Regulation requirements on legality in the Guidance document during the Summer.

### **3.4. What are the obligations of non-SME operators further down the supply chain?**

Operators further down the supply chain are those who either transform a product listed in Annex I (which has already been subjected to due diligence) into another product listed in Annex I or export a product listed in Annex I (which has already been subjected to due diligence). Their obligations vary depending on whether they are Small and Medium-sized Enterprises (SMEs) or not.

When submitting their due diligence statement in the Information System, non-SME operators further down the supply chain may refer to due diligence performed earlier in the supply chain by including the relevant reference number for the parts of their relevant products that were already subject to a due diligence. However, pursuant to Art. 4(9) of the Regulation they are obliged to ascertain that due diligence was carried out and they retain legal responsibility in the event of a breach of the Regulation (Art. 4(10)). Ascertaining that due diligence was properly carried out may not necessarily imply having to systematically check every single due diligence statement submitted upstream. For example, the downstream non-SME operator could verify that upstream operators 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 the upstream operator is a non-SME, the downstream operator may refer to the results of an

independent audit that non-SME operators must have in place to check the existence and regular use of internal policies, controls and procedures based on Art. 11 (2)(b) Based on its risk assessment, however, the downstream operator may also decide to ascertain that due diligence was exercised for all due diligence statements, taking into account that they retains responsibility under Art. 4(10).

For parts of relevant products that have not been subject to due diligence, non-SME operators should exercise due diligence in full and submit a due diligence statement.

### **3.5. What are the obligations of SME operators further down the supply chain? (NEW)**

Operators further down the supply chain are those who either transform a product listed in Annex I (which has already been subjected to due diligence) into another product listed in Annex I or export a product listed in Annex I (which has already been subjected to due diligence).

SME operators further down the supply chain retain legal responsibility in the event of a breach of the Regulation. However, in respect of parts of their products that have been subject to a due diligence, they are neither required to a) exercise due diligence for parts of their products that were already subject of due diligence exercise; nor to b) submit a due diligence statement in the Information System (Art. 4(8) EUDR). But they still have to provide due diligence reference numbers obtained from previous steps in the supply chain upon request of the competent authorities.

For parts of relevant products that have not been subject to due diligence, SME operators should exercise due diligence in full and submit a due diligence statement.

### **3.6. Will operators and large traders further down the supply chain have access, in the Information System, to geolocation information in due diligence statements submitted by upstream operators to the Information System? (NEW)**

Upstream operators will be able to decide whether the geolocation information contained in their due diligence statements submitted in the IS will be accessible and visible for downstream operators via the referenced due diligence statements inside the Information System.

### **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? (NEW)**

If a natural or legal person established outside the EU places relevant products on the market, according to Art. 7 EUDR the first person established in the Union who makes such products available on the market should be 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.

Non-EU based operators will only have access to the Information System if they have a valid EORI number, as only in this case they will need to submit a due diligence statement after having conducted due diligence 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) of the Regulation, the authorised representative must be established in the Union.

### **3.8. Which companies are non-SME traders and what are their obligations?**

A non-SME trader is a trader which is not a small and medium-sized undertaking pursuant to Art. 2(30) of the Regulation. This provision refers to the definitions provided in Art. 3 of Directive 2013/34/EU.

This will essentially include any large company that is not an operator and commercialises the products included in Annex I on the EU market, for instance, large supermarket or retail chains.

By virtue of Art. 5(1) of the Regulation, the obligations of large traders are the same as those of large downstream operators : a) they need to submit a due diligence statement; b) when doing so, they may rely on due diligence previously carried out in the supply chain but, in such a case, they are subject to the provisions of Art. 4(9) ; c) they are liable in case of breach of the Regulation, including for due diligence carried out or a due diligence statement submitted by an upstream operator.

### **3.9. Are organizations that are not SMEs and sell to consumers (retailers) classified as traders? (NEW)**

A retailer organisation can either qualify as an ‘operator’ (if it qualifies as ‘natural or legal person who, in the course of a commercial activity, places relevant products on the EU market or exports them’) or as ‘trader’ (if it qualifies as ‘any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the market’) under the Regulation, depending on specific situations.

### **3.10. How does the amendment of Art. 3 of Directive 2013/34/EU by Commission Delegated Directive (EU) 2023/2775, which adjusts criteria that define which companies are SMEs, impact SMEs under the EUDR? (NEW)**

The adjusted sizes for SMEs in the Directive 2013/34/EU apply in EU Member States only after having been transposed into national law. Therefore, for the purposes of the Regulation, the adjusted size criteria will apply to companies established in the European Union only after such transposition in the Member State in which a company is established.

However, it should be noted that for Art. 38(3) of the Regulation and the entry into application of the Regulation by 30 June 2025, it is decisive whether an operator was established as a micro-undertaking or small undertaking by 31 December 2020. This is dependent on the national law of the EU Member States implementing Directive 2013/34/EU and the size thresholds contained therein which was in force by 31 December 2020.



The initial Directive 2013/34/EU clarified 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 20 000 000; (b) net turnover: EUR 40 000 000; (c) average number of employees during the financial year: 250.” Delegated Directive (EU) 2023/2775 modifies this in a way that the threshold for balance sheet total is now EUR 25 000 000, and net turnover EUR 50 000 000, see Art. 1(3) Delegated Directive (EU) 2023/2775.

### **3.11. Who is liable in case of a breach of the Regulation? (NEW)**

All operators retain responsibility for the compliance of the relevant product they place on the EU market or export. The Regulation also requires operators (or traders which are not SMEs) to communicate all necessary information along the supply chain.

Non-SME traders also retain responsibility for relevant products they make available on the EU market.

### **3.12. Who is the operator in the case of standing trees or harvesting rights?**

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.

### **3.13. How does the Regulation apply to company groups? (NEW)**

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.

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## **4. Definitions**

These definitions are the basis for the obligations for companies and stakeholders in third countries that have commercial relations with the EU, as well as for 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 of the Regulation (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) 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.

#### **4.3. Which criteria does wood need to comply with?**

**The wording of the deforestation-free definition in Art. 2(13)(b) of the Regulation ("...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) of the Regulation 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? (NEW)**

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? (NEW)**

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)).

<b>‘Forest degradation’ means:</b> Structural changes to forest cover, taking the form of conversion of	
1) Primary forests	2) Naturally regenerating forests

into			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 Article 10 of the Regulation.

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 authorized 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? (NEW)**

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? (NEW)**

**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 Article 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 Article 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? (NEW)**

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’.

**4.10. How to apply “trees able to reach those thresholds in situ”? (NEW)**

**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) of the Regulation?**

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? (NEW)**

**Deforestation is defined in Art. 2(3) of the Regulation 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.

The first review of the Regulation to be done within one year of the entry into force will assess the impact of further expanding the scope to ‘other wooded land’. The second review to be done within two years of the entry into force of the Regulation will assess the impact of expanding it to ecosystems beyond ‘forests’ and beyond ‘other wooded land’.

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? (NEW)**

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.

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## **5. Due Diligence**

### **5.1. What are my obligations as an EU operator?**

As a general rule, operators (and traders which are not SMEs) will have to set up and maintain a Due Diligence System, which consists of three steps.

As step one, they would need to collect the information referred to in Art. 9 of the Regulation, such as the commodity or product which they intend to place (or make available in case of non-SME traders) on the EU market or export, including under customs procedures ‘release for free circulation’ and ‘export’, as well as the respective quantity, supplier, 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. If the operator (or traders which are not SMEs) cannot collect the required information, it must refrain from placing (or making available in case of non-SME traders) on the EU market or exporting the relevant product concerned. Failing to do so would result in a violation of the Regulation, which could lead to sanctions.

If the operator (or traders which are not SMEs) 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 sanctions.

In step two, companies will need to feed the information gathered under the first step into the risk assessment pillar of their Due Diligence Systems to verify and evaluate the risk of non-compliant products entering the supply chain, taking into account the criteria described in Art. 10 of the Regulation. 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 of the Regulation. These measures need to be documented.

Operators sourcing commodities entirely from areas classified as low risk will be subject to simplified due diligence obligations. According to Art. 13 of the Regulation, they will need to collect information in line with Art. 9, but they will not be required to assess and mitigate risks (Art. 10 and 11 ) 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) ).

## **5.2. What is an 'authorised representative'?**

Pursuant to Art. 6 of the Regulation, the operator and the trader may mandate authorised representatives to submit a due diligence statement on their behalf. In this case, the operator and trader 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) of the Regulation, the authorised representative must be established in the EU and must have received a written mandate from an operator or trader.

## **5.3. Can companies conduct due diligence on behalf of subsidiaries?**

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 or trader that places or makes available 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.



#### 5.4. What about re-importing a product?

##### **What are my due diligence statement obligations if I am re-importing a product that was previously exported from the EU?**

Where an operator (or trader that is not an SME) re-imports a product that was previously exported and places it under the customs procedure 'release for free circulation', the same obligations apply as if the product was placed for the first time on the EU market. When exported, the relevant product loses its customs status of 'Union good' and that relevant product is considered to be a new product when subsequently re-placed or re-made available on the EU market. Already existing due diligence statements can help the operator to exercise due diligence.

#### 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? (NEW)**

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 a other commercial or logistics document) would be considered as adequate evidence, if it can be directly linked to the product in question.

#### 5.7. What is the role of certification or verification schemes?

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 and traders which are not SMEs will still be required to exercise due diligence and they will remain responsible for any breach.

#### 5.8. The European Commission is preparing a guidance that will provide further explanations on the role of certification and third-party verification schemes in risk assessment and risk mitigation. How long should documentation be kept? (NEW)

##### **How long should the operator keep the documentation used for the due diligence exercise? Do SME traders have to keep the relevant information about the relevant product they place or make available on the EU market or export? What is considered as the beginning of this duration?**

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 of the Regulation, accompanied by evidence. Based on the

provisions of Art. 10(4) and Art. 11(3) of the Regulation, 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. In that regard, non-SME traders have the same obligations as the operators.

SME traders must keep the information listed in Art. 5(3) of the Regulation for at least five years, including the due diligence reference numbers from the date of the making available on the EU market or export 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) of the Regulation.

### **5.10. Are ‘negligible risk products’ exempt?**

#### **Can we understand “negligible risk” under Art. 2(26) of the Regulation read together with Art. 10(1) as providing an exemption from the Regulation?**

No. Operators and traders [that are not SMEs] 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) of the Regulation). Conducting due diligence is a core obligation of operators and traders 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? (NEW)**

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 and traders in the context of their due diligence obligations? (NEW)**

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) of the Regulation? (NEW)**

The EUDR will be enforceable from 30 December 2024 (except for micro and small companies, where the date is 30 June 2025). Art. 12(3) requires relevant companies to publish an annual report about their activities to comply with requirements under the EUDR. As 2025 will be the first year for which the EUDR applies, the first report (covering the year 2025) will have to be published after 30 December 2025.

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) do not have to repeat the reporting.

**5.15. Will there be a template for the due diligence statement that actors in the seven commodity sectors covered by the Regulation need to fill? (NEW)**

The template for operators and traders' due diligence statement is the same for all commodity sectors (see Annex II of the Regulation) on which the form in the Information System is based.

**5.16. Will there be a set of pre-determined format or list of questions to perform due diligence? (NEW)**

No. Operators and traders must comply with their respective due diligence obligations in accordance with Articles 8, 9, 10 and 11 of the Regulation. Achieving no or negligible risk is a pre-requisite for placing/making available/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) are covered.

**5.17. Do operators and traders (and/or their authorised representatives) who wish to place, make available or export relevant products on/from the EU market, have to register in the Information System? (NEW)**

Operators and traders must register if they are subject to submitting a Due Diligence Statement under this Regulation. Alternatively, they can request the services of an Authorised Representative (who, in turn, must be registered in the system as such).

**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)? (NEW)**

While spatial imagery tools can greatly help operators and traders in conducting their due diligence obligations (to ascertain that a product is deforestation-free) 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.

**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 (NEW)?**

A due diligence statement can cover multiple physical batches/shipments. In these situations, the operator (or non-SME trader, see Art. 5(1) EUDR) has to confirm that due diligence was carried out for all relevant products intended to be placed on, made available 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), of the Regulation (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, made available 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, made available 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 Article 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 intended to be placed on, made available 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.
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 or made available on the EU market or

exported. 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 or making available on the market, to be made available to the Competent Authority upon request (Art. 9 EUDR). Where the quantity declared in the DD statement has not been fully placed or made available on the market or exported, the operator should keep appropriate records explaining the difference between the declared and the actual quantity placed or made available 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 (NEW)?

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 same applies to non-SME traders according to Art. 5(1) 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<sup>[1]</sup>.

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, specifically as recalled in question 1, are respected.

For commodities **produced within the EU**, the exact date of placing on the market should be understood when the product is physically available on the Union market (i.e., the commodity