

The EU Deforestation Regulation applies from 30 December 2026

What EUDR covers, what changed on 13 July 2026, and how to tell if you are in scope

Regulation (EU) 2023/1115 applies from 30 December 2026 for large and medium companies. [1] On 13 July 2026 the Commission adopted a Delegated Regulation revising the list of products it catches. Leather was removed, and eighteen codes were added with effect from 30 December 2027. [2] The obligation did not move, and neither did the date. This note sets out what is covered, how to tell whether your products are in scope, and what compliance requires.

Three things this note rests on

- 1 The trigger is the commodity, not the sector.** Seven commodities are in scope: cattle, cocoa, coffee, oil palm, rubber, soya and wood. Your industry is not the test. What your product is made from is.
- 2 Scope follows the material downstream.** It does not stop at the raw commodity. Chocolate, coffee, furniture, flooring, paper, packaging, tyres and soap are all listed in Annex I and caught through what they are made from.
- 3 Out of scope is now something you evidence.** Many revised entries apply only where the product is made using a relevant commodity. A customs code no longer answers the question on its own, and the burden of showing exclusion sits with you.

THE SEVEN COMMODITIES · ARTICLE 2(1)

						
CATTLE	COCOA	COFFEE	OIL PALM	RUBBER	SOYA	WOOD

THE THREE CONDITIONS · ALL THREE MUST HOLD · ARTICLE 3

Condition	What must be true before the product is placed, sold or exported
Deforestation free	The commodity was produced on land not subject to deforestation after 31 December 2020. For wood, it must also have been harvested without inducing forest degradation after that date. The cut off does not move.
Legally produced	Produced in accordance with the relevant legislation of the country of production: land use rights, environmental protection, labour and human rights, and anti corruption rules, among others.
Covered by a statement	A due diligence statement is filed in the EU information system before the goods move. Filing it makes the company legally responsible for the first two conditions.



Coverage depends on what a product is made from, not on whether the company trades the underlying commodity. A company that buys none of the seven can still be an operator.

Scope depends on your bill of materials

Whether a product is in scope is a question about its inputs, not about the company's sector. If any of the seven commodities is present in what you make, at any tier of your supply chain, and the finished product appears in Annex I, it is covered. A furniture maker is caught by the wood in a cabinet. A soap maker is caught by the palm oil in the fatty alcohols it buys in. The obligation falls on the company that first places the product on the EU market or exports it. [1]

The requirement that is hardest to satisfy



Geolocation. For every consignment you need the geographic coordinates of the specific plots of land where the commodity was produced, together with the date or time range of production. For cattle, that means every establishment where the animals were kept. [7] There is no averaging and no minimum threshold: if any single plot behind a batch is linked to deforestation after the cut off, the entire batch is non-compliant. The coordinates sit with your suppliers, and often with theirs.

What due diligence actually requires

Three parts. You collect and hold the full information set for each product, including the geolocation data. You assess the risk that the product is non-compliant against criteria set out in the regulation, such as the country's deforestation risk and the complexity of the supply chain. Where that risk is more than negligible, you take steps to reduce it before the product can move. [7] All of it must be documented, kept for five years and produced on request.

TWO FEATURES THAT SURPRISE COMPANIES SEEING THIS FOR THE FIRST TIME

HOW PENALTIES ARE SIZED

Fines are set at a maximum of at least 4% of total annual Union wide turnover, not a percentage of the shipment. Enforcement can also include confiscation of the goods and the revenue from them, and exclusion from public procurement. [8] A small, low value product line therefore carries a penalty scaled to the whole company. A separate directive on environmental crime adds criminal liability on top in the most serious cases.

OUT OF SCOPE IS NOW SOMETHING YOU PROVE

Many revised entries apply only where the product is made using one of the seven commodities. [3] A product can be partly in scope and partly out depending on its inputs, and the burden is on the company to evidence the exclusion at product level and to keep that evidence. **It is no longer enough to point at a customs code.**

WHO CARRIES THE OBLIGATION · REGULATION (EU) 2025/2650

Role	Test	What it means for you
Operator	First places the product on the EU market or exports it.	Full due diligence. Submits the due diligence statement before the goods move and assumes responsibility for the three conditions.
Downstream operator	Places products made using relevant products already covered by a statement.	No fresh statement. Collect and keep the upstream reference numbers, and act on substantiated concerns.
Trader	Makes available on the market but is not the first to place it.	Collect and keep supplier and customer details for five years.

WHAT CHANGED ON 13 JULY 2026 · DELEGATED REGULATION C(2026) 4920

Change	What it covers	Effective
Removed	Cattle hides, skins and leather (ex 4101, 4104, 4107); conveyor and transmission belts and other vulcanised rubber articles (4010, 4016).	On entry into force
Narrowed	Tyres limited to treads only; soya for sowing removed; the seats heading replaced by six specific wooden subheadings.	On entry into force
Added	Soluble coffee, frozen cattle tongues and sixteen oil palm oleochemical codes, including soap in bars and flakes.	30 December 2027



The scope work takes weeks. The supplier data takes months. That sequence, not the drafting, is what decides whether you are ready on 30 December 2026.

What to do before 30 December 2026

Company size changes the timeline, not the obligation. Establishing what is in scope takes a few weeks. Collecting the supplier data to support it takes months. They overlap, but the second does not compress, which is why the sequence below starts now rather than in the autumn. [5]

WHO MUST BE READY, AND WHEN

30 DECEMBER 2026 Large and medium companies	30 JUNE 2027 Micro and small companies	30 DECEMBER 2027 The eighteen newly added codes
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Micro and small operators already covered by the EU Timber Regulation get no extra time for those products: their timber lines apply from 30 December 2026 with everyone else.

THE SEQUENCE · SIX STEPS

Step	What it involves
1 Map products to commodities	Work through what you place on the EU market and identify where any of the seven commodities appears in the bill of materials. This defines the population you have to deal with.
2 Establish scope, product by product	For each product, determine whether it is covered and on which date, and record the basis. Where you conclude a product is out of scope, document why. This is the record an authority asks for first.
3 Confirm your role	Operator, downstream operator or trader, per flow rather than per company. This decides what you file and what you may rely on from a supplier.
4 Run the supplier data collection	Request geolocation, legality evidence and production dates. Assume the first round is incomplete and plan for follow up. This is the long pole and starting it late is the single most common way companies fail to be ready.
5 Build the evidence file	Assemble the information, risk assessment and any mitigation into a record a third party could follow without speaking to you. That is the standard an assurance provider or a competent authority applies.
6 File, then rehearse	Submit the statement before the goods move. Test how quickly you could answer an enforcement request. In Ireland the competent authority is the Department of Agriculture, Food and the Marine.

THE EVIDENCE FILE · WHAT ARTICLE 9 REQUIRES YOU TO HOLD



PER CONSIGNMENT: product description and trade name · quantity · country of production · geolocation of every plot to six decimal places, with polygons for non cattle plots above four hectares · date or time range of production · supplier and customer identity · evidence that the product is deforestation free and legally produced · the risk assessment against the Article 10 criteria, and any mitigation applied. Kept for five years and produced on request.

SOURCES

1 Regulation (EU) 2023/1115 on deforestation free products, OJ L 150, 9.6.2023. Arts 2, 3, 4 and 5.

2 Commission Delegated Regulation C(2026) 4920 final, 13 July 2026, amending Annex I. Adopted, in scrutiny.

3 C(2026) 4920, Annex. Revised list of relevant products; table notes 1 to 5.

4 Commission Staff Working Document SWD(2026) 194 final, 13 July 2026. Assessment underpinning the revised scope.

5 Regulation (EU) 2025/2650, 23 December 2025. Application dates; downstream operator category.

6 Commission Implementing Regulation (EU) 2025/1093, 22 May 2025. Country benchmarking.

7 EUDR Arts 9, 10 and 11. Information requirements, risk assessment and risk mitigation.

8 EUDR Art 25 on penalties, and Directive (EU) 2024/1203 on the protection of the environment through criminal law.

Status at the date of this note. The Delegated Regulation revising the product list was adopted on 13 July 2026 and is in Parliament and Council scrutiny. It has no legal effect until published in the Official Journal, and the removals and clarifications take effect on entry into force while the eighteen additions apply from 30 December 2027. This note is general information, not legal advice; scope conclusions depend on facts specific to each product and supply chain.