

EUDR: EU Deforestation Regulation (Regulation (EU) 2023/1115), explained

The EU Deforestation Regulation bans placing on the EU market or exporting cattle, cocoa, coffee, oil palm, rubber, soya, wood and their Annex I products unless they are deforestation-free, legally produced and covered by a due diligence statement. After two postponements its obligations apply from 30 December 2026, or from 30 June 2027 for micro and small operators.

Reviewed 24 September 2026 by Conphora compliance team · Next review 30 December 2026 · Not legal advice

Key facts

Reference	Regulation (EU) 2023/1115	Act type	Regulation
In force	29 June 2023	Applies from	30 December 2026
Amended by	Regulation (EU) 2024/3234, Regulation (EU) 2025/2650	Enforced by	Competent authorities designated by each Member State enforce the regulation with penalties that must include fines whose maximum for legal persons must be at least 4 % of total annual EU-wide turnover, confiscation of the products and of the revenues from them, exclusion from public procurement and public funding for up to 12 months, and temporary bans on placing products on the market or exporting them.
CELEX	32023R1115		

Key dates

31 December 2020	Cut-off date: commodities must come from land not subject to deforestation after this date, and wood must be harvested without forest degradation after it	Art. 2(13)
9 June 2023	Regulation (EU) 2023/1115 published in the Official Journal (OJ L 150, p. 206)	
29 June 2023	Entry into force (twentieth day after publication); all countries assigned a standard level of risk	Art. 38(1) and Art. 29(2)
4 December 2024	The EU information system for due diligence statements (Article 33) is launched by the Commission	
26 December 2024	Regulation (EU) 2024/3234 enters into force: first postponement of the application dates by 12 months (to 30 December 2025 and 30 June 2026)	Art. 1 and Art. 2
30 June 2025	Deadline for the Commission to publish, by implementing act, the list of low-risk and high-risk countries	Art. 29(2)
26 December 2025	Regulation (EU) 2025/2650 enters into force: second 12-month postponement, new downstream operator role and simplified regime for micro or small primary operators	Art. 1 and Art. 2
30 April 2026	Deadline for the Commission's simplification review and report, with a legislative proposal where appropriate	Art. 34(1a)
30 December 2026	Articles 3 to 13, 16 to 24, 26, 31 and 32 apply to operators, downstream operators and traders; Regulation (EU) No 995/2010 (EU Timber Regulation) is repealed	Art. 38(2) and Art. 37(1)
30 June 2027	Application for operators that are natural persons or micro or small undertakings established by 31 December 2024, except for products covered by the annex to the EU Timber Regulation	Art. 38(3)
31 December 2029	End of the transition under which the EU Timber Regulation still applies to timber produced before 29 June 2023 and placed on the market from 30 December 2026	Art. 37(2)
30 June 2030	First general review of the regulation by the Commission, then at least every five years	Art. 34(2)

Obligations by role

Operator

- Exercise due diligence for all relevant products before placing them on the market or exporting them: collect the information required by Article 9, assess the risk under Article 10 and mitigate it under Article 11. Art. 4(1) and Art. 8
- Do not place a relevant product on the market or export it without first making a due diligence statement available to the competent authorities through the EU information system, containing the Annex II information and a declaration that due diligence was exercised and no or only a negligible risk was found. Art. 4(2) and Annex II
- By making the statement available you assume responsibility for the product's compliance with Article 3; keep a record of each due diligence statement for five years from submission. Art. 4(3)
- By making the due diligence statement available to the competent authorities you assume responsibility for the product's compliance with Article 3. Art. 4(3)
- Keep a record of each due diligence statement for five years from its submission. Art. 4(3)
- Collect, organise and keep for five years, with evidence: a product description including the common and scientific species names for wood, the quantity, the country of production, the geolocation of all plots of land (or cattle establishments) with the date or time range of production, the names, postal and email addresses of suppliers and customers, and adequately conclusive and verifiable information that the product is deforestation-free and was produced legally. Art. 9(1)
- Provide geolocation as latitude and longitude with at least six decimal digits; plots of more than four hectares used for commodities other than cattle must be described by polygons. Any deforestation or forest degradation on a plot disqualifies all commodities and products from it. Art. 2(28) and Art. 9(1)(d)
- Carry out a risk assessment against the Article 10(2) criteria, including the country's risk classification, the presence of forests and indigenous peoples, supply chain complexity and the risk of circumvention; place the product only where the assessment reveals no or only a negligible risk; document and review the assessment at least annually. Art. 10
- Where the risk is not negligible, adopt mitigation measures before placing the product, such as requiring additional information, independent surveys or audits; keep adequate policies, controls and procedures, and as a non-SME operator appoint a compliance officer at management level and an independent audit function; document mitigation decisions and review them at least annually. Art. 11
- Where the risk assessment reveals a non-negligible risk, adopt mitigation measures before placing the product, such as requiring additional information, independent surveys or audits, and document the mitigation decisions and review them at least annually. Art. 11(1) and Art. 11(3)
- Keep adequate and proportionate policies, controls and procedures to mitigate and manage the risk of non-compliance, and as a non-SME operator appoint a compliance officer at management level and an independent audit function. Art. 11(2)
- Establish and keep up to date a due diligence system, review it at least once a year, keep a record of updates and all due diligence documentation for at least five years, and make it available to the competent authorities on request. Art. 12(1), 12(2) and 12(5)
- Establish and keep up to date a due diligence system, and review it at least once a year. Art. 12(1) and Art. 12(2)
- Keep a record of the updates to the due diligence system and all documentation related to due diligence for at least five years, and make it available to the competent authorities on request. Art. 12(2) and Art. 12(5)
- As an operator that is not an SME or a natural person, report publicly every year, including on the internet, on the due diligence system and the steps taken to fulfil the due diligence obligations, including

a summary of products and countries, the conclusions of the risk assessment and the mitigation measures. Art. 12(3) and 12(4)

- Where all relevant commodities and products come from countries classified as low risk, you may use simplified due diligence and skip the risk assessment and mitigation steps, after assessing supply chain complexity and the risk of circumvention or mixing; keep documentation showing that risk is negligible and fall back to full due diligence as soon as any risk information arises. Art. 13
- Immediately inform the competent authorities and the downstream operators and traders you supplied when new information, including substantiated concerns, indicates that a product you placed on the market is at risk of non-compliance; give the authorities all necessary assistance for checks, including access to premises, documents and records. Art. 4(5) and 4(6)
- Immediately inform the competent authorities and the downstream operators and traders you supplied when new information, including substantiated concerns, indicates that a product you placed on the market is at risk of non-compliance. Art. 4(5)
- Offer all necessary assistance to the competent authorities for checks, including access to premises, documentation and records. Art. 4(6)
- Communicate the reference numbers of your due diligence statements, or the declaration identifiers, to the downstream operators and traders further down the supply chain. Art. 4(7)
- You may mandate an authorised representative established in the Union to submit the statement on your behalf, but you retain responsibility for the product's compliance. Art. 6(1)

Importer (first company established in the EU)

- When a person established outside the Union places relevant products on the market, the first natural or legal person established in the Union who makes them available is deemed the operator and carries every operator obligation, including due diligence and the due diligence statement. Art. 7 and Art. 4
- For products released for free circulation or exported, include your EORI number in the information system registration and in the due diligence statement; the products are subject to the customs controls of Chapter 4. Art. 33(2)(a), Annex II(1) and Art. 26

Downstream operator

- Place on the market, make available or export relevant products only when you hold the Article 5(3) information; your downstream operator status depends on every relevant product you use being covered by a due diligence statement or simplified declaration, otherwise you are an operator.

Art. 5(1) and Art. 2(15b)

- As a non-SME downstream operator, register in the EU information system before placing, making available or exporting relevant products. Art. 5(2)
- Collect and keep the name, registered trade name or trade mark, postal address, email address and, if available, web address of your suppliers and, where the supplier is an operator, the reference numbers of the due diligence statements or the declaration identifiers, plus the same details of the downstream operators or traders you supply. Art. 5(3)
- Keep that information for at least five years from placing, making available or export and provide it to the competent authorities on request. Art. 5(4)
- Immediately inform the competent authorities and the parties you supplied when new information indicates that a product you placed or made available is at risk of non-compliance; as a non-SME, inform the authorities before placing a product you know to be non-compliant, verify that due diligence was exercised when there is a substantiated concern, and do not place the product unless the verification shows no or only a negligible risk. Art. 5(5) and 5(6)
- Immediately inform the competent authorities and the parties you supplied when new information indicates that a product you placed or made available is at risk of non-compliance. Art. 5(5)
- As a non-SME, inform the authorities before placing a product you know to be non-compliant, verify that due diligence was exercised when there is a substantiated concern, and do not place the product unless the verification shows no or only a negligible risk. Art. 5(6)
- Offer all necessary assistance to the competent authorities for checks, including access to premises, documentation and records. Art. 5(7)

Trader

- Make relevant products available on the market only when you hold the Article 5(3) supplier and customer information. Art. 5(1)
- As a non-SME trader, register in the EU information system before placing, making available or exporting relevant products. Art. 5(2)
- Collect and keep the name, registered trade name or trade mark, postal address, email address and, if available, web address of your suppliers and, where the supplier is an operator, the reference numbers of the due diligence statements or the declaration identifiers, plus the same details of the downstream operators or traders you supply. Art. 5(3)
- Keep that information for at least five years from placing, making available or export and provide it to the competent authorities on request. Art. 5(4)
- Immediately inform the competent authorities of the Member States in which you placed or made the product available, and the downstream operators and traders you supplied, when relevant new information, including substantiated concerns, indicates that a product you placed or made available is at risk of non-compliance. As a non-SME trader, if before placing, making available or exporting you obtain or are made aware of relevant information indicating that a product is not compliant, immediately inform the competent authorities of the Member States in which you intend to place or make it available or from which you intend to export it; in the case of substantiated concerns, verify that due diligence was exercised and no or only a negligible risk was found, and do not place, make available or export the product unless the verification shows no or only a negligible risk. Art. 5(5) and 5(6)
- Immediately inform the competent authorities of the Member States where you placed or made the product available, and the downstream operators and traders you supplied, when relevant new information, including substantiated concerns, indicates that the product is at risk of non-compliance. Art. 5(5)
- As a non-SME trader, if you learn before placing, making available or exporting that a product is not compliant, immediately inform the competent authorities concerned; on substantiated concerns, verify that due diligence found no or only a negligible risk, and otherwise do not place, make available or export the product. Art. 5(6)
- Offer all necessary assistance to the competent authorities for checks, including access to premises, documentation and records. Art. 5(7)

Micro or small primary operator

- Submit a one-time simplified declaration in the EU information system before placing relevant products on the market or exporting them; you receive a declaration identifier and may update the declaration after major changes. Art. 4a(2) and 4a(3)
- Provide the Annex III information: name, address and EORI number where applicable, the HS code and description of the products, the estimated annual quantity, the country of production and the geolocation or postal address of all plots of land or cattle establishments, and the declaration that due diligence will be exercised. Art. 4a(3) and Annex III
- You are exempt from the per-product due diligence statement, from the five-year record of statements and from Article 4(4)(c); the prohibition in Article 3 and the duty to exercise due diligence under Article 4(1) still apply. Art. 4a(1) and Art. 4(1)
- You may replace the geolocation of plots with the postal address of all plots of land or of the establishment where the commodities were produced. Art. 4a(5)
- Where all Annex III information already exists in a Union or Member State system or database, no simplified declaration is required; the Member State makes the information available in the EU information system, and you may place products only after a declaration identifier has been assigned. Art. 4a(4)
- If you are a natural person or a microenterprise, you may mandate the next downstream operator or trader that is not a natural person or a microenterprise to submit the simplified declaration on your behalf, while retaining responsibility for compliance. Art. 6(3)

Penalties

Member States lay down the penalties, which must be effective, proportionate and dissuasive and must include: fines proportionate to the environmental damage and the value of the products, calculated to deprive those responsible of the economic benefit and increasing for repeated infringements, with a maximum for legal persons of at least 4 % of total annual EU-wide turnover in the preceding financial year; confiscation of the products and of the revenues from them; exclusion for up to 12 months from public procurement and public funding; a temporary ban on placing, making available or exporting relevant products for serious or repeated infringements; and a ban on using simplified due diligence, likewise for serious or repeated infringements. Final judgments against legal persons are notified to the Commission within 30 days and published on its website with the name of the company, the date, a summary of the infringement and the penalty. Art. 25

Checklist

- 1. Map every product line to Annex I by CN code and record which commodity it contains, was fed with or was made using.
- 2. Decide your role for each product: operator (first to place it on the EU market or to export it), downstream operator, trader, or micro or small primary operator.
- 3. Fix your application date: 30 December 2026, or 30 June 2027 if you are a micro or small operator established by 31 December 2024 and the product was not covered by the EU Timber Regulation.
- 4. Register in the EU information system if you are an operator, a non-SME downstream operator or a non-SME trader.
- 5. Collect from suppliers the geolocation of every plot of land (polygons above four hectares), the production dates, the country of production and evidence of legal production.
- 6. Check the Commission's country risk classification and run a risk assessment against the Article 10 criteria; use simplified due diligence only where every commodity comes from a low-risk country.
- 7. Mitigate any non-negligible risk before placing the product on the market, document the decision and review it at least once a year.
- 8. Submit a due diligence statement for each product before placing it on the market or exporting it, and pass the reference number to your customers.
- 9. Set up a due diligence system with five-year record keeping; as a non-SME operator appoint a compliance officer, an independent audit function and publish an annual report.
- 10. Prepare to assist competent authorities during checks and to notify them and your customers immediately when new risk information appears.

Sources

1. EUR-Lex: Regulation (EU) 2023/1115, consolidated text of 26 December 2025 — <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02023R1115-20251226>
2. EUR-Lex: Regulation (EU) 2023/1115 as published (CELEX 32023R1115) — <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023R1115>
3. EUR-Lex: Regulation (EU) 2024/3234 amending the date of application — <https://eur-lex.europa.eu/eli/reg/2024/3234/oj>
4. EUR-Lex: Regulation (EU) 2025/2650 amending certain obligations of operators and traders — <https://eur-lex.europa.eu/eli/reg/2025/2650/oj>
5. EUR-Lex: Regulation (EU) No 995/2010 (EU Timber Regulation), annex of covered timber products — <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010R0995>
6. European Commission: Regulation on deforestation-free products — https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en