

FEFCO GUIDE TO EUDR COMPLIANCE

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INTRODUCTION

PURPOSE OF THIS DOCUMENT

This FEFCO Guide to EU Deforestation Regulation (EUDR) Compliance

- Is focused on the requirements of the EUDR <https://eur-lex.europa.eu/legal-content/EN/T/?uri=CELEX%3A32023R1115&qid=1687867231461>
- Has been created to address the needs of its primary audience, which consists of operational staff from small and medium-sized enterprises (SMEs) and traders in the corrugated and converting industry.
- Helps all corrugated and converting companies gain a basic understanding of their legal obligations and how to demonstrate compliance.
- Presents the complexities of the EUDR in simpler terms where possible. The glossary includes legal terms used in the EUDR but is not exhaustive.
- Focuses on common compliance scenarios and highlights some exceptional cases, but it does not cover all possible exceptions.
- Provides template procedures to assist companies in implementing their compliance processes.

HOW TO USE THIS GUIDE

By working through each section of this guide, companies in the corrugated board and converter sector will gain an understanding of the obligations relevant to their business. They can then take the appropriate steps toward compliance, with a clear understanding of the steps they need to take. It is important to note that complex terms are presented in simple language where possible. The glossary includes legal terms used in the EUDR but is not exhaustive.

SECTION 2

Identifying company obligations in specific compliance scenarios

This section allows readers to identify which sections and procedures within this guide are applicable to a company. Depending on the applicable compliance scenarios, this may reduce the total number of pages that need to be considered.

This section should be read carefully, with particular attention paid to Figure 1: Identifying Which Compliance Scenarios Affect an Organisation, Based on Company Characteristics.

[How to determine which products fall within the scope of the EUDR](#) > to understand what the obligations of the EUDR are, depending on a company's scenario.

Legal disclaimer

Please note that for the reason explained above, the information and guidance provided in this guide are for informational purposes only and cannot constitute legal advice. FEFCO makes no warranties or representations, express or implied, regarding the accuracy, completeness, or suitability of the information contained herein.

The use of this guide and the implementation of the recommendations contained herein are at the reader's own risk and do not automatically lead to compliance with the EU Deforestation Regulation (EUDR) or other legal provisions. The ultimate responsibility for complying with legal requirements remains with the legally obligated entity. To implement the obligations, it is essential to nominate a EUDR Due Diligence specialist in-house or externally and provide this role with the necessary resources.



SECTION 3

What are the obligations

Refer to [Product due diligence requirements](#) > to identify the Product Due Diligence Obligations in Section 3. Understand how a company should use due diligence procedures to meet their compliance obligations.

SECTION 4

Practical examples for compliance scenarios

Read hypothetical examples of obligations and compliance in practice.

SECTION 5

Further information

Explore additional guidance on the topics discussed and find hyperlinks to official EC webpages and other sources of information.

ANNEX 1

Detailed procedure 02

Check (ascertain) supplier's product due diligence is in accordance with EUDR

ANNEX 2

Glossary

Clarification on common technical terms used throughout the guide. Refer to [Section : Further information](#) > for references that may help you understand terms not mentioned in the glossary. The glossary includes legal terms used in the EUDR but is not exhaustive.

ANNEX 3

Relevant customs codes

A list of the most common product types and relevant customs codes.

ANNEX 4

Full product due diligence

For EU importers and Explore additional guidance on how to implement full product due diligence, including the three linked sub-processes of information gathering, risk assessment and risk mitigation. The guidance also provides more details on how companies can comply with requirements for Simplified Due Diligence when virgin wood fibre is from a country of harvest or parts thereof, which is defined as Low Risk by the EC Country Benchmarking.

ANNEX 5

EUDR Q&A

Explore answers to frequently asked questions.

IDENTIFYING COMPANY OBLIGATIONS IN SPECIFIC COMPLIANCE SCENARIOS

HOW TO DETERMINE A COMPANY'S EUDR OBLIGATIONS

Relevant products and company characteristics must be considered to help identify which obligations a company must comply with. This section explains how the company's characteristics affect compliance and how to determine whether the product is in the scope of EUDR.

After a company has determined that it is handling products that are in the scope of EUDR, it should review the following company characteristics to identify which compliance scenarios it faces. Refer to the [Annex 2: Glossary](#) for definitions.

- Location (EU vs Non-EU)
- Company size (SME vs Large (non-SME)).
- Market position within the EU (**importer, trader, downstream operator/processor**)

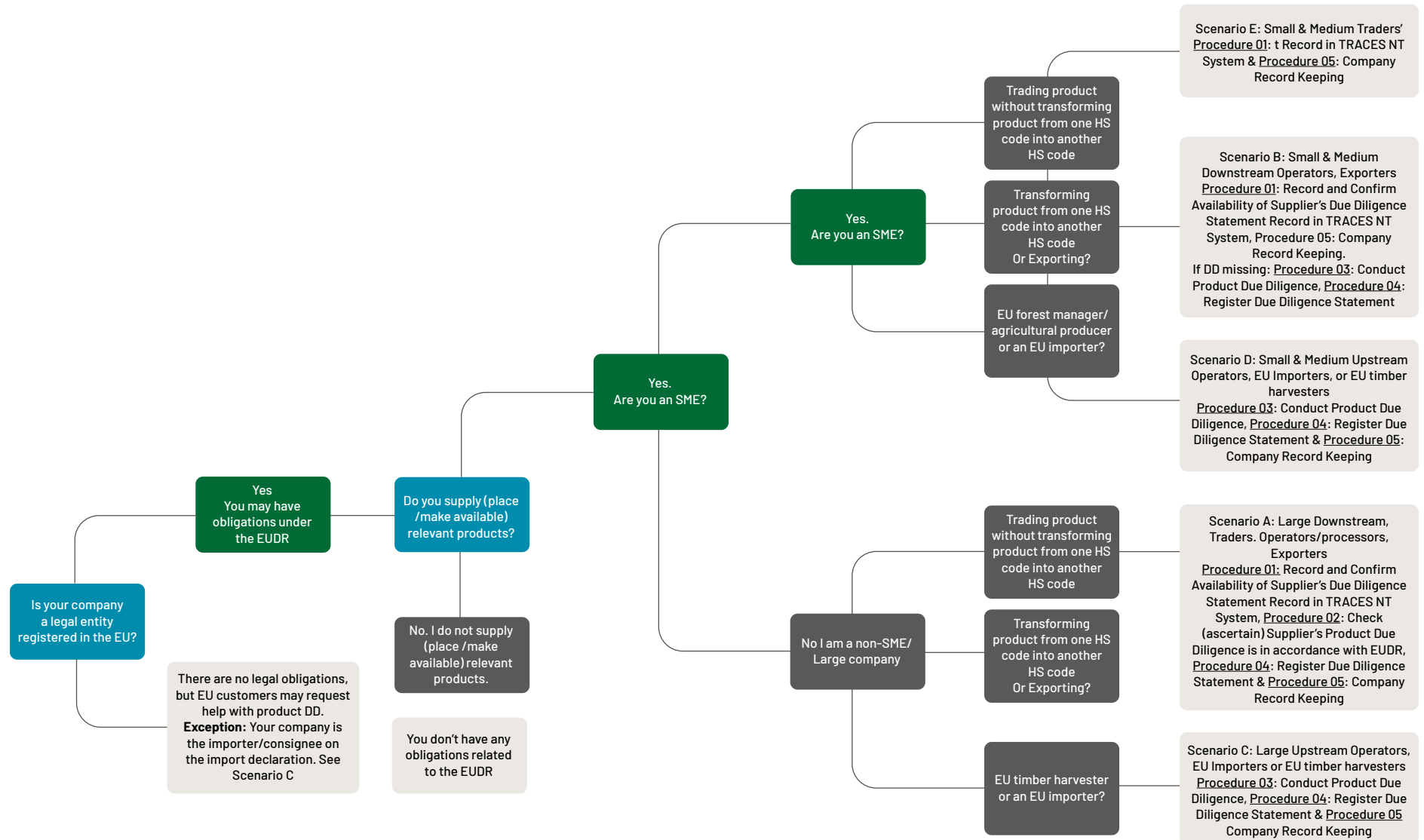
Refer to **Figure 1** to identify the compliance scenario, before referring to Figure 5 to determine the Product Due Diligence Obligations. Legal definitions of SME and non-SME, Operator, Trader, Importer and Exporter can also be found in the Glossary.





Figure 1 – Identifying Which Compliance Scenarios Affect an Organisation, Based on Company Characteristics

- Companies may face more than one compliance scenario and must follow each branch of the decision tree to confirm their compliance scenario.
- Exceptions may apply in special scenarios that cannot be covered here. They are explained in Section 3.



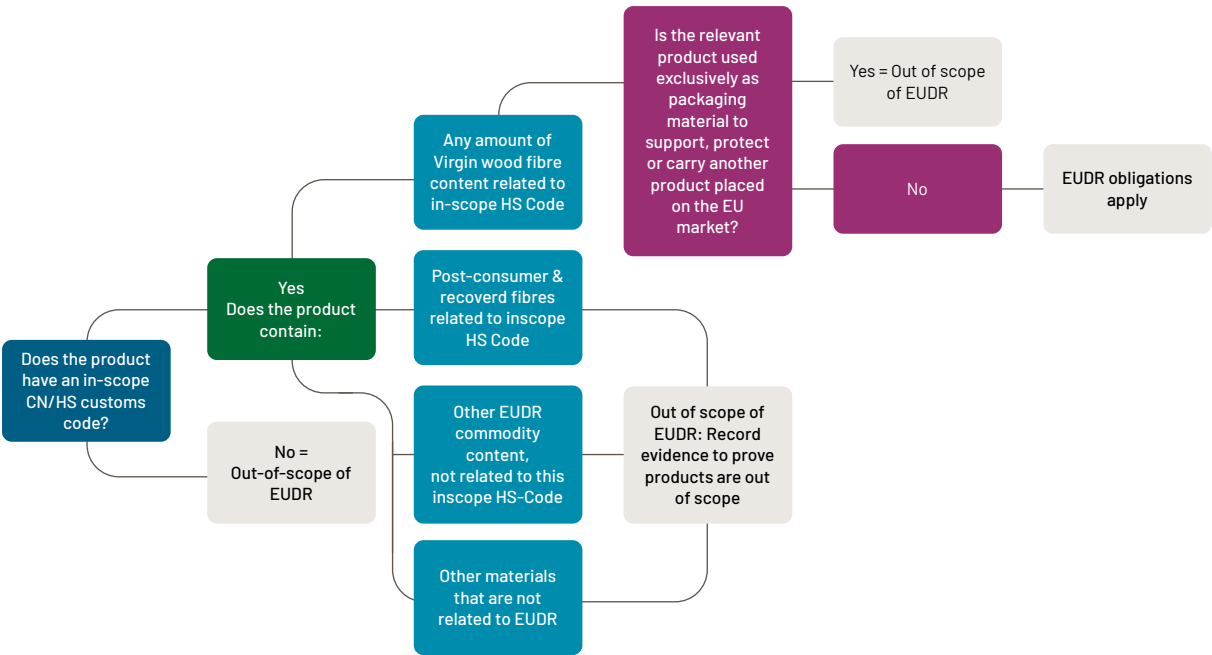


HOW TO DETERMINE WHICH PRODUCTS FALL WITHIN THE SCOPE OF THE EUDR

This section describes how the EUDR applies to **relevant products** made within the EU, imported from or exported outside the EU. The EUDR is affected by the relevant commodity, material type, and customs code.

Figure 2 helps a company identify whether a product is within the scope of the EUDR. If EUDR obligations apply, **the company must check how EUDR applies to its particular characteristics to understand the relevant EUDR compliance requirements.**

Figure 2 - EUDR Product Scope of Wood-Based Products



In-scope commodities

The following commodities are in scope of the EUDR

Wood	Cocoa	Bovine cattle products
Rubber	Coffee	
Palm oil	Soya	

In-scope CN/HS customs codes

Annex 1 of EUDR specifies which EU Combined Nomenclature (CN) customs codes¹, are in scope of EUDR for which commodity. The EU CN codes are also commonly referred to as the international Harmonised System (HS) customs code.

Note: If a product with an HS Code listed in Annex 1 under “Wood” also contains Rubber, only the virgin wood fibres are in scope of EUDR, not the rubber. Only rubber used in products listed under Rubber in Annex 1 of EUDR are in scope of the EUDR.

¹ EU’s Combined Nomenclature (CN) is updated annually.



The following CN/HS codes are most relevant to the corrugated cardboard industry.

- Packaging products
 - 4819 - corrugated boxes²
 - 4415 - pallets, drums and similar packings³

Packaging (including primary, secondary, and tertiary (or transit) packaging) is excluded when used only to support, protect, or carry another product. This also applies to empty packaging that:

- has already been used and is sold or rented out
- that is traded within a closed loop exchange system

- Pulp and paper products, including those used in the production of corrugated boards:
 - Chapters 47 and 48 - Pulp and paper from Chapters 47 and 48 of the Combined Nomenclature, including kraft liner, fluting, and corrugated board.
 - Bamboo-based products and recovered (waste and scrap) products⁴ are excluded.
- Wood
 - 4401, 4403 - Including logs, wood chips, sawmill residues.

Refer to [Annex 3: Relevant customs codes](#) > or details.

In-scope material: Virgin versus recycled material

The above commodities are

- In scope where they are virgin material and
- Not in scope
 - once they have finished their lifecycle (i.e. recycled material such as post-consumer recycled paper). or
 - when they are pre-consumer waste and scraps, such as printing offcuts, corrugator trimmings, and die cuttings. Note that this only applies to paper products of Chapters 47/48 and not other timber-based products such as sawmill residues.

How is recycled wood fibre defined in the EUDR?

The EC FAQ document is not a legally binding interpretation of the EUDR text itself, which is legally binding; however, it can be used to support the understanding of individuals and companies. EC FAQ 2.8 explains:

“Annex I states that the Regulation does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Art. 3, point (1), of Directive 2008/98/EC. So, no obligations apply under the regulation to the recycled material.”...“ 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 Chapters 47 and 48 of the Combined Nomenclature).”

For products out of scope, Operators and Traders have no legal obligations under the EUDR. Given the potential risk of misclassification and the risk of mixing; it would be reasonable to gather evidence from suppliers. For example, requesting that commercial and transport documents quote the paper grade listed in EN643 (European List of Standard Grades of Paper and Board for Recycling) and state “EUDR exempt: Taric Code Y1367” to declare that the material is recovered paper.

To further manage risk, annual spot checks could be conducted to verify the recovered paper grade. This could include laboratory analysis of fibres and visual inspection of material samples and photographs.

² 4819 1000 00 Cartons, boxes and cases, of corrugated paper or paperboard

³ 4415 Packing cases, boxes, crates, drums and similar packings of wood; cable drums of wood; pallets, box pallets and other load boards of wood

⁴ Recovered products are not defined explicitly in the EUDR. [See ANNEX 2 GLOSSARY](#) >



A deep dive into CN-HS customs codes

How to find out which HS/CN customs code applies to a product

- Check the EU's CN Regulation
https://taxation-customs.ec.europa.eu/customs-4/calculation-customs-duties/customs-tariff/combined-nomenclature_en
- Check a customs code database, for example, the World Customs Organization
<https://www.wcotradetools.org/en/harmonized-system>
- Consult your National Customs Authority website or local customs officers.

How to check if an HS/CN customs code is in scope of EUDR

- Use Annex I of the EUDR which lists all HS/CN customs codes in scope of EUDR
- Use the EC TRACES NT EUDR Information System, which has a menu containing all the products listed under the EUDR and their customs codes.
<https://webgate.ec.europa.eu/tracesnt>

How transforming a product from one HS code into another HS code is defined under EUDR

The EUDR FAQ (April 2025) states in question 3.1.1. "A change in the Commodity Code (HS, CN or TARIC) of a product already placed on the market results in a company placing a derived product on the market being an operator only if the change affects the digits that are listed in Annex I." This definition of "change of HS code" is not included as such in the legally binding EUDR text.

For products relevant to the corrugated board, pulp, and paper sector, Annex I of the EUDR only lists the first two digits of HS codes for pulp; and paper and paperboard products in Chapters 47, 48, and 49.

For example:

- Company B is an EU non-SME pulp and paper factory that processes logs (HS 4403) into Bleached Pulp (HS Code 4701) and mills the pulp to paper and makes Kraftliner (HS code 4804) available on the market and sells to Company C. **Company B is a non-SME downstream operator.** Company B is classified as a downstream operator because it processes a product and the input HS code as listed in Annex I of the EUDR (4403) differs from the output HS code listed in the Annex I of the EUDR (HS code 48).
- Company D, also based in the EU is a non-SME and uses the Kraftliner (HS Code 4804) to produce Corrugated board (HS Code 4808). **Company D is a non-SME Trader.** Company D is classified as a trader because, although it processes a product, both the input and output materials share the same HS code as listed in Annex I of the EUDR (HS code 48).

WHAT ARE THE OBLIGATIONS

WHAT DOES THE EUDR PROHIBIT?

The EUDR aims to combat deforestation and forest degradation. To achieve this, relevant products must not be supplied in the EU market or exported unless they are:

- **Deforestation-free.** This means the relevant products must not contain commodities (such as wood) produced on forest land that was deforested or where harvesting of wood resulted in forest degradation after 31st December 2020.
- **A commodity (such as wood), grown and harvested in compliance with the local laws** of its country of origin.
- Covered by a **Due Diligence Statement** to confirm that the products come from plot(s) of land that are deforestation-free and comply with the country's laws.

The EUDR has product and company EUDR Due Diligence (DD) requirements to support this.

EC COUNTRY BENCHMARKING

The EC on 22nd May, 2025 adopted the [Implementing Act](#) on the country benchmarking system under the EU Deforestation Regulation (EUDR).

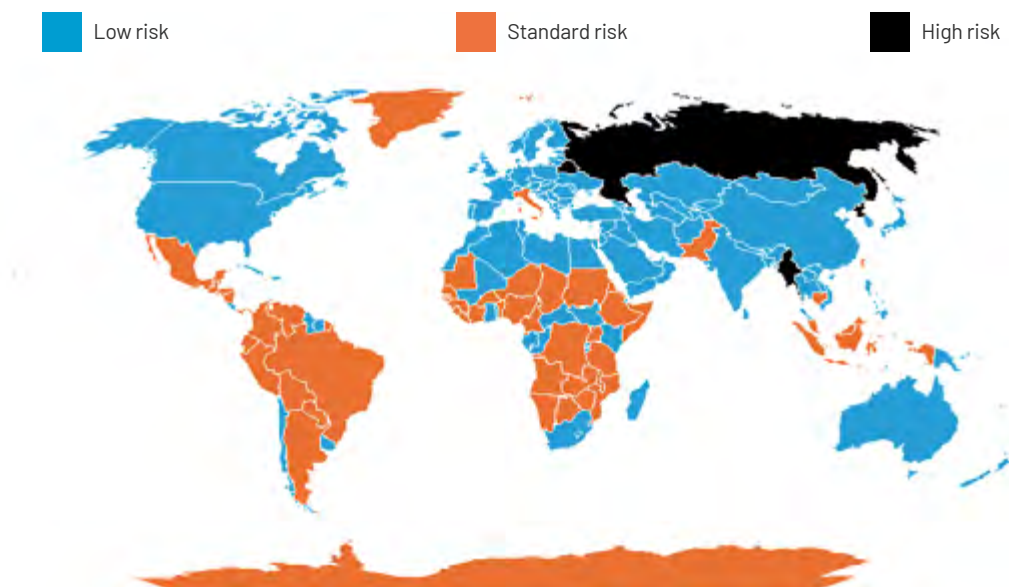
The Implementing Regulation classifies countries according to their risk of deforestation of low, standard and high risk. 140 countries are classified as low risk, and four countries are classified as high risk (Belarus, Myanmar, North Korea and Russia). All other countries are considered standard risk.

The EC [Country Classification List](#) provides the risk classification for all countries and is illustrated in Figure 3.

Where the EC has specified the country of harvest as

- Standard or high risk, upstream operators sourcing virgin wood fibres have to implement full product due diligence, as summarised in [Figure 5](#) and explained in detail in [Figure 6](#).
- Low risk, upstream operators sourcing virgin wood fibres can take a simplified product due diligence approach, as shown as summarised in [Figure 5](#) and explained in detail in [Figure 7](#).

Figure 3 – EC Benchmark of Deforestation Risk, May 2025





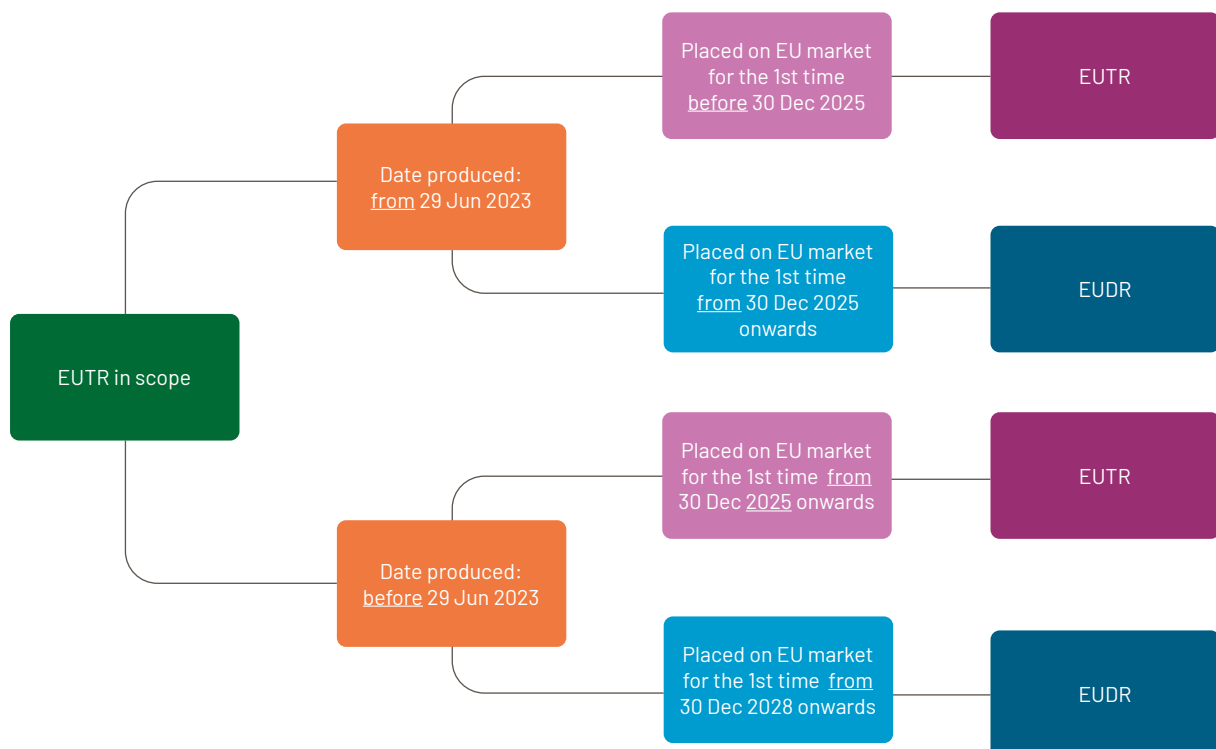
EUDR TRANSITION AND ENFORCEMENT DATES RELEVANT TO THE CORRUGATED AND CONVERTING INDUSTRY

EUDR transition and enforcement periods vary, depending on:

- Whether the relevant product is within the scope of EUTR
- When the timber was harvested
- When the derived product was placed on the market
- The size class of the company (micro and small, versus medium and large)

The transition timelines are described in Section 3 of the EC Guidance and are illustrated in [Figure 4](#) and then summarised below.

Figure 4 – Transition timelines for wood products in scope of EUDR



Products in scope of EUTR (which likely includes all timber-derived products relevant to the corrugated and converting sector).

- **For timber harvested on or after 29th June 2023** if the derived product is placed on the market, or exported
 - Before 30th December 2025: EUTR continues to apply.
 - On or after 30 December 2025: EUDR applies. This will be the most common scenario.
- **For timber harvested before 29 June 2023**, if the derived product is placed on the market
 - Before 30th December 2028: EUTR continues to apply.
 - On or after 30th December 2028: EUDR applies.

For relevant products NOT listed in the EUTR Annex (less relevant to the corrugated and converting sector)

- **Timber harvested before 29th June 2023**: neither the EUTR nor the EUDR applies.
- **Timber harvested on or after 29th June 2023**, and if the derived product was placed on the market by
 - Micro and Small Companies: the EUDR applies from 30 June 2026.
 - Large and Medium-sized companies: the EUDR applies from 30th December 2025.



PRODUCT DUE DILIGENCE REQUIREMENTS



Due diligence must show that relevant products are deforestation-free and produced in compliance with the local laws of the country of harvest. Figure 5 illustrates how the obligations apply to the different trading scenarios already identified in [Figure 1](#) .

Figure 5 – Product Due Diligence Requirements Based on Compliance Scenarios Identified in Figure 1

PRODUCT DD REQUIREMENTS	COMPLIANCE SCENARIOS				
	A. Large Downstream Operators (Processors), Traders, Exporters	B. SME Downstream Operators (Processors), Exporters	C Large Upstream Operators, Importers or EU Forests	D. SME Upstream Operators, Importers or EU Forests	E. SME Traders
Legal obligation to comply with Prohibition					
Procedure 01: Record and confirm availability of supplier's Due Diligence Statement in TRACES NT					
Procedure 02: Check (ascertain) supplier's Product Due Diligence is in accordance with EUDR					
Procedure 03: Conduct Product Due Diligence, incl. geolocation. Full or Simplified depending on EC Benchmark Risk.					
Procedure 04: Register Product Due Diligence Statement					
Procedure 05: Company record keeping					

Key

 Yes

 If, as a result of Procedure 01, it shows that all or part of relevant products have not been subject to due diligence, the company should: 1. Conduct full due diligence and 2. Register Product Due Diligence Statement

 No


 SME traders must record upstream DD Statement reference numbers and details of suppliers and business customers. It is recommended that they voluntarily confirm availability of their supplier's DD Statement reference number on EC TRACES Information System and provide it to business customers.



Figure 5 demonstrates

- All Upstream Operators (importer or EU forest) must, before they place a relevant product on the EU market for the first time, declare via a DD Statement registered in the EC TRACES NT EUDR Information System the geolocation of the plots of land where the virgin wood was harvested and that they have conducted product due diligence in accordance with the requirements of the EUDR.
- Small and large downstream companies must, before the supply (making available, export), record and confirm availability of supplier's Due Diligence Statement in TRACES NT.
- Large downstream companies (operators, traders, exporters) must also ascertain (check) and declare that their due diligence was exercised upstream via a 'referenced' DD Statement registered in the EC TRACES NT EUDR Information System. They are not required to gather, resubmit or share geolocation and tree species information.
- SME traders must keep records of their supplier's DD Statement reference number and the details of their suppliers and business customers for at least 5 years. These records should be made available to Competent Authorities on request. Whilst the EUDR does not explicitly require SME traders to do more, there are practical steps that it is recommended SMEs take to maintain market access. This includes confirming the availability of the supplier's Due Diligence Statement in TRACES NT and providing their upstream supplier's DD Statement Reference number and verification code to their business customers.

What is the EC TRACES NT Information System

The EC TRACES NT Information system is a registry of due diligence statements, which is a specialised online tool that streamlines the creation of due diligence statements within company supply chains. EC TRACES NT system allows operators, traders and their representatives to make electronic due diligence statements and submit them to the relevant authorities to show that their products do not cause deforestation in compliance with the Deforestation Regulation.



PROCEDURE 1

Record and Confirm Availability of Supplier's Due Diligence Statement Record in TRACES NT System

Reference: Required by Article 4 of the EU Deforestation Regulation (EUDR).

Who: Compliance Scenarios A (obliged), B (refer to footnote 5), E (refer to footnote 6)

Companies supplying (making available on the market, trading, exporting) relevant products including,

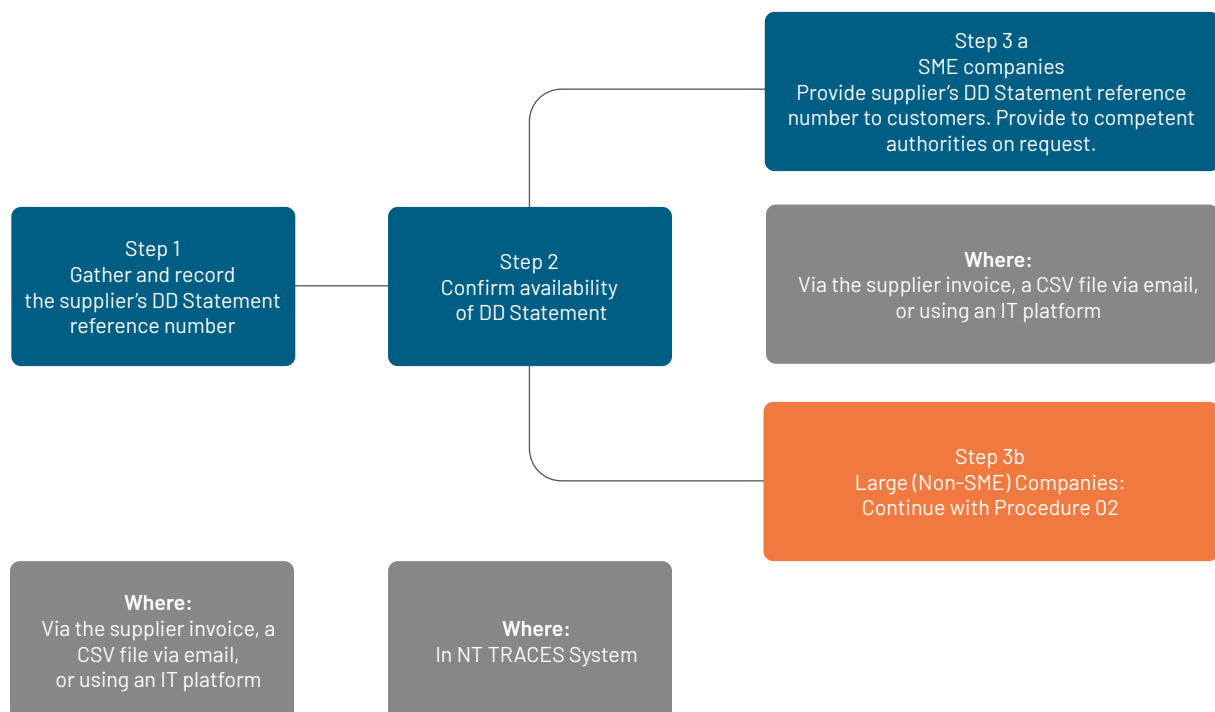
- Large (non-SME)
 - Traders
 - Exporters and
 - Downstream operators/processors (paper mills, corrugators, converters)⁵
- SME
 - Exporters and
 - Downstream operators/processors (paper mills, corrugators, converters)
 - SME traders (only parts of the procedure)⁶

Not applicable to:

- Upstream operators (EU importers, forests)

Responsible: DD Administrator

What: The procedure outlines how to record the supplier's product Due Diligence Statement reference number.



⁵ SME Exporters and Downstream Operator are not formally obliged to implement Procedure 01, but should implement the procedure to comply with its EUDR DD obligations.

⁶ SME Traders are only legally obliged to implement Step 1. However, it is recommended that they voluntarily implement Step 2 and Step 3 a.



PROCEDURE 2

Check (ascertain) Supplier's Product Due Diligence is in accordance with EUDR

Reference: Required by Article 4.9 of the EU Deforestation Regulation (EUDR). Refer to [Annex 1](#) for a detailed example procedure.

Who: Compliance Scenario A

Large (non-SME) companies supplying (placing/making available on the market) relevant products, including

- Traders,
- Exporters and
- Downstream operators/processors (paper mills, corrugators, converters)

Not applicable to:

- SME downstream companies (operators (processors), traders, exporters),
- Upstream operators (EU importers, forests)

Responsible: DD Specialist

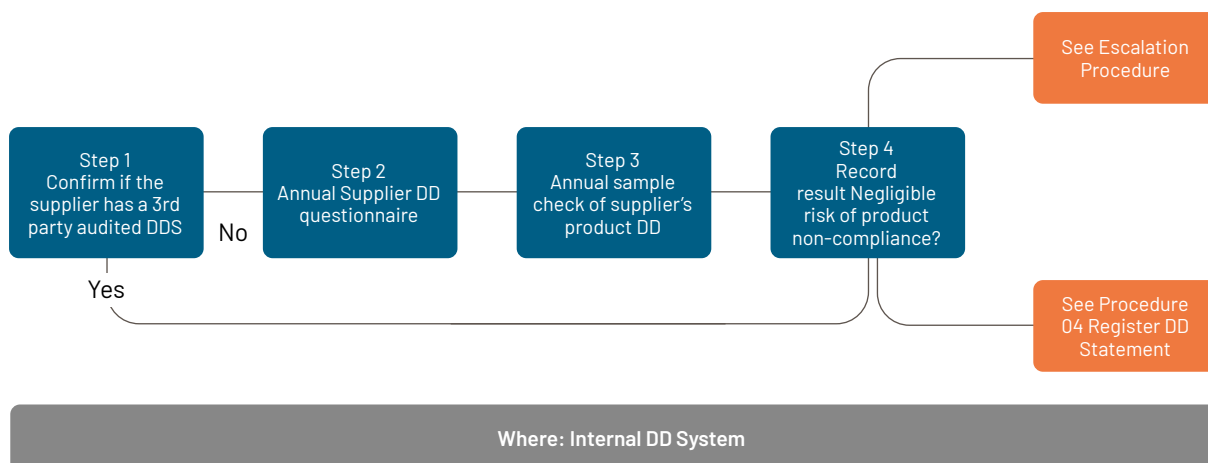
What:

Mandatory: Before providing an upstream supplier's DD Statement in their own DD Statement registration to customers, check (ascertain) that their suppliers have conducted due diligence in accordance with EUDR requirements. Note that non-SME traders, exporters and downstream operators remain obliged under the Prohibition. In FAQ 3.4 EC states that as a minimum this includes:

- [Procedure 01: Record and Confirm Availability of Supplier's Due Diligence Statement Record in TRACES NT System](#)

Voluntary: Given the legal obligation under the Prohibition, the EC notes that in addition, companies may wish to consider the following.

- **Ascertaining that due diligence has been exercised** by collecting the reference numbers and verification numbers of DDS submitted upstream, verifying the validity of the reference numbers and then submitting their own DDS, referencing all previous DDS received from their direct suppliers.
- **Possible further steps** to assess the supplier's DD System is operational and up to date.
 - Confirm if the supplier has a 3rd party audited DDS in place.
 - Undertake annual supplier DD questionnaire.
 - Conduct an annual sample of DD records for relevant products supplied to confirm that the product DD procedure has been correctly applied.





FURTHER GUIDANCE

[Annex 1 - detailed procedure 02: check \(ascertain\) supplier's product due diligence is in accordance with EUDR](#) >

[Procedure 01: record and confirm availability of supplier's due diligence statement record in traces NT system](#) >



PROCEDURE 3

Conduct Product Due Diligence

- **Reference:** Article 8 EUDR. See [ANNEX 4 FULL PRODUCT DUE DILIGENCE](#) > for detailed tasks.

Who: Compliance Scenarios C, D, (B if due diligence is missing)

Companies and legal persons (upstream operators) first placing relevant products on the EU market

- Timber harvesters
- Importers into the EU

Not applicable to:

- Large and SME downstream operators
- SME traders

Exception: Downstream operators missing upstream product DD

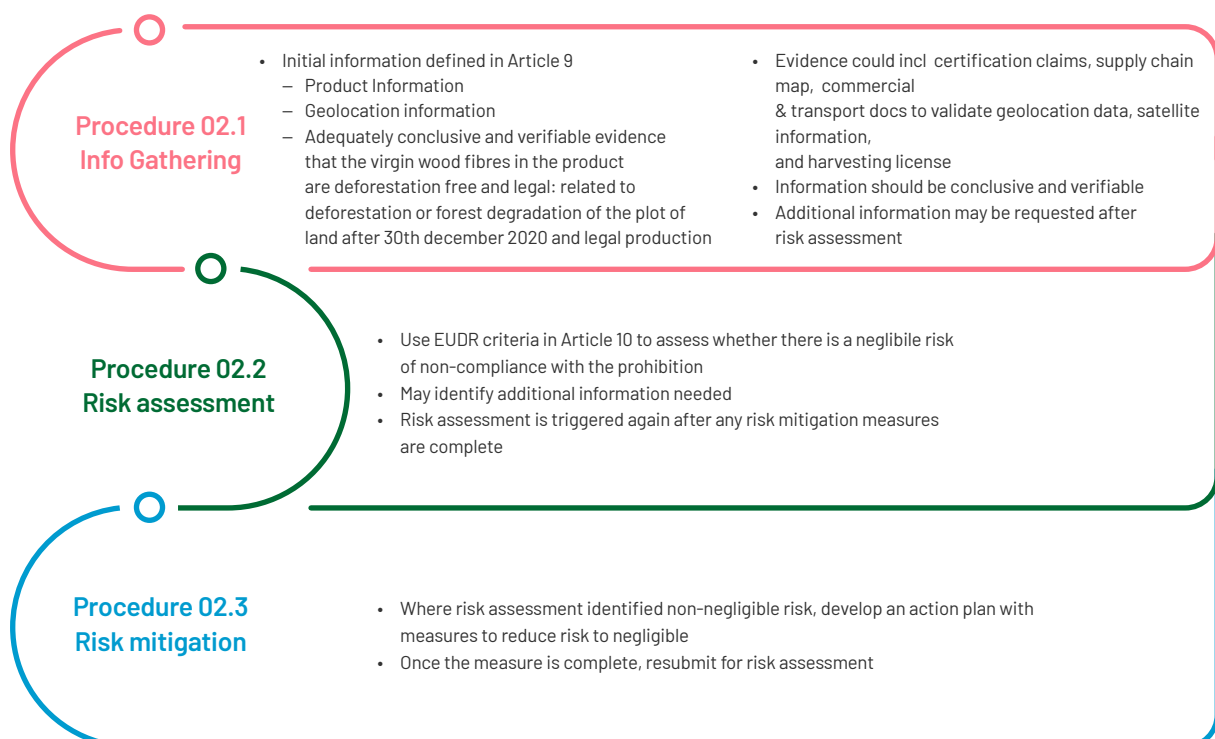
- If, after checking the supplier's Due Diligence Statement reference number, a company finds that all or part of the relevant products have not been subject to due diligence, the company should conduct product due diligence as described above.

Exception: Re-imports

- Where an operator re-imports (i.e., releases for free circulation) material that was previously exported from the EU market and places it under the customs procedure 'release for free circulation', it is considered a "downstream operator":
 - For SMEs, Procedure 01 applies.
 - For Non-SMEs, Procedure 01 and 04 apply.
 - For parts of relevant products that have not been subject to due diligence, operators must exercise due diligence and submit a DDS.

What: Full product due diligence for virgin fibre from standard and high-risk countries: Before first placing on the market for supply, first place importers (and forest owners/managers/harvesting contractors) must conduct full product due diligence consisting of three interconnected sub-procedures, as illustrated in Figure 6.

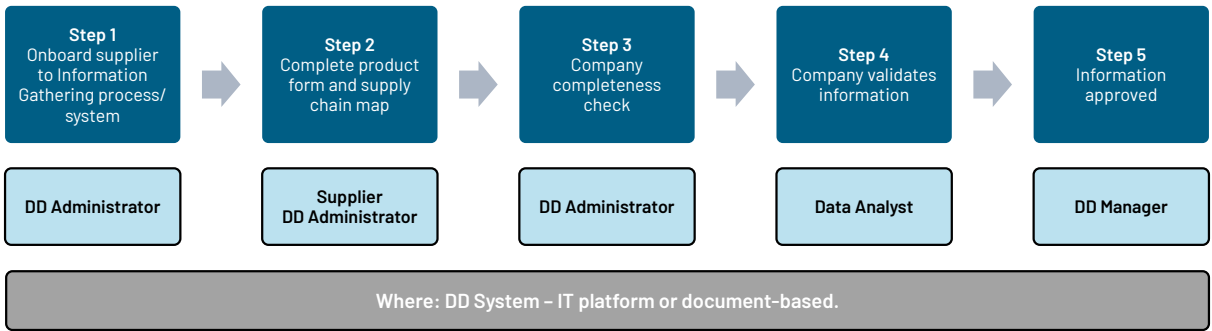
Figure 6 Full Product Due Diligence





Information Gathering Sub-Procedure

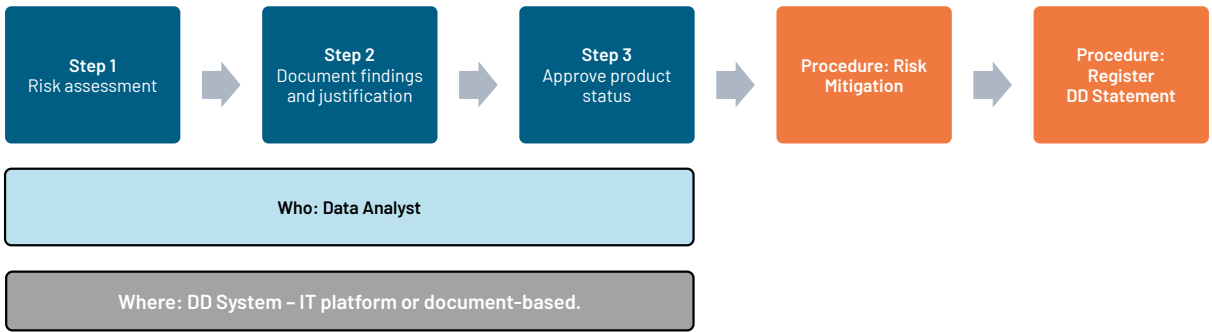
This sub-procedure sets out an approach for importers and EU forests to gather information on all products in EUDR scope, as required by Article 9 of the EUDR.



Risk Assessment Sub-Procedure

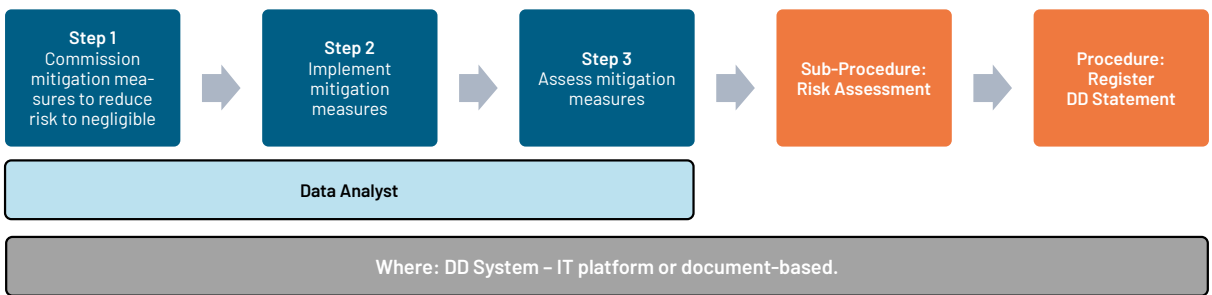
This sub-procedure sets out an approach for importers to conduct a risk assessment on all products in the EUDR scope, as required by Article 10 of the EUDR.

This sub-procedure may not apply to relevant products from countries of origin defined by the EC benchmarking as ‘low risk’. Instead, a simplified due diligence process applies (See page 17).



Risk Mitigation Sub-Procedure

This sub-procedure sets out an approach for importers to conduct risk mitigation, as required by Articles 11 and 12.1 of the EUDR.





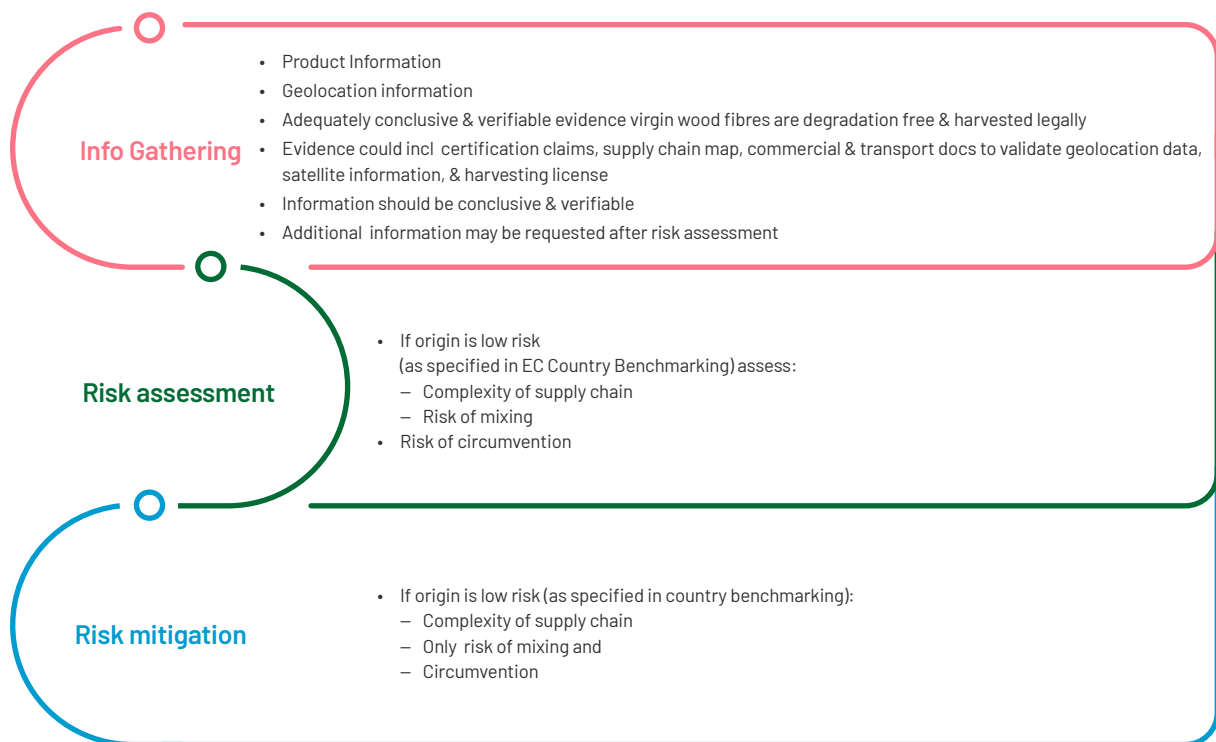
What is simplified due diligence? Assessing the risk of circumvention and mixing

Even where virgin wood fibres are harvested in low-risk countries, all companies except SME traders continue to be obliged under the Prohibition.

Where the EC has specified the country of harvest as 'low risk', upstream operators sourcing virgin wood fibres can take a simplified due diligence approach, as shown in Figure 7.

The risk of circumvention of the regulation and the risk of mixing of virgin wood fibres from countries not classified as low-risk must be assessed. If the risk is non-negligible, full product due diligence must be conducted.

Figure 7 Simplified Product Due Diligence





PROCEDURE 4

Register Due Diligence Statement

Reference: Required by Article 3 of the EU Deforestation Regulation (EUDR).

Who: Compliance Scenarios A, C, D, (B if due diligence is missing)

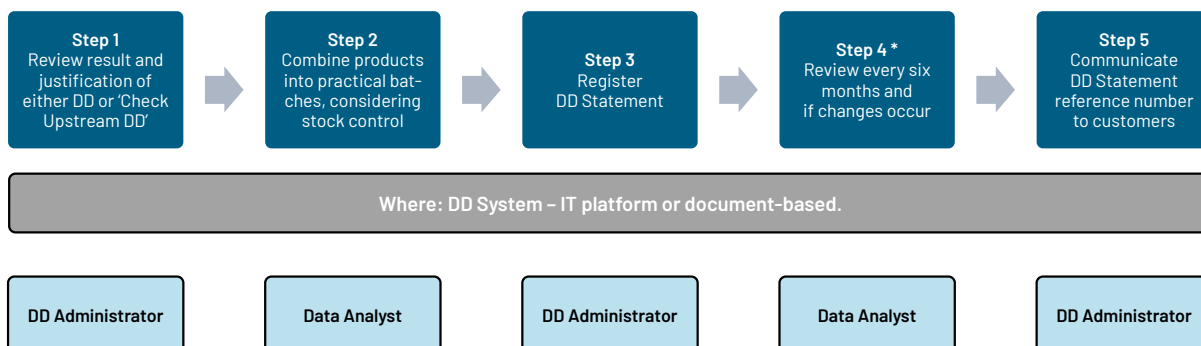
Companies supplying (placing/making available on the market) relevant products including

- All upstream operators and
- Large (non-SME)
 - Traders,
 - Exporters and
 - Downstream operators/processors (paper mills, corrugators, converters)

Exception: SME downstream operators missing upstream product DD

SME downstream operators are also required to register a Due Diligence Statement if, after checking the supplier's Due Diligence Statement reference number, it finds that all or part of relevant products have not been subject to due diligence. In this situation, the SME downstream operator should also conduct product due diligence as described above.

What: Register a Due Diligence Statement for all products covered by the EU Deforestation Regulation (EUDR), as required by Article 3. It ensures that the company complies with the EUDR by formally documenting and registering the necessary due diligence information.



* A Due Diligence Statement should not cover shipments/batches over a period longer than one year from the time of submission of the statement. A longer time period could lead to difficulties in demonstrating the correspondence between declared products and products (intended to be) placed on the market or exported.



PROCEDURE 5

Company Record Keeping

Reference: Required by Article 12 of the EU Deforestation Regulation (EUDR).

Who: Compliance Scenarios A, B, C, D, (E refer to exception below)

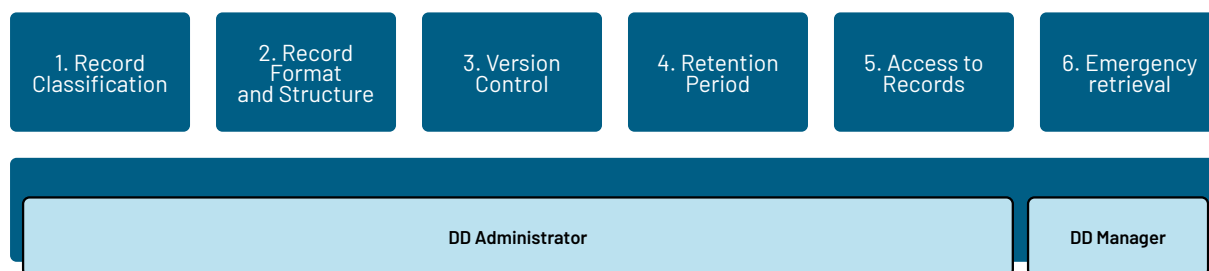
All companies and legal persons supplying (first placing, making available on the market, trading, exporting) relevant products.

What: The procedure sets out how to keep records to demonstrate that the DD procedures are being implemented, as required by Articles 5., 11.1 and 12.2.

DD records may include any data and documents demonstrating how the company has:

- Checked upstream DD Statement validity and supplier's product DD.
- Collected and organised the information, documents, and data, including the product description and species, quantity, supplier, country of production, and geolocation coordinates of the plots of land where the timber was harvested.
- Assessed relevant products against the risk assessment criteria.
- Taken decisions on risk mitigation.
- Reviewed product risk assessment and mitigation at least annually.
- Kept a record of any updates to their Due Diligence System.

For products placed on the market during the transitional period, kept commercial and transport documents to prove the product is out of scope.



Simplified rules for SME traders

SME traders must keep the following records for at least five years and provide them to competent authorities upon request:

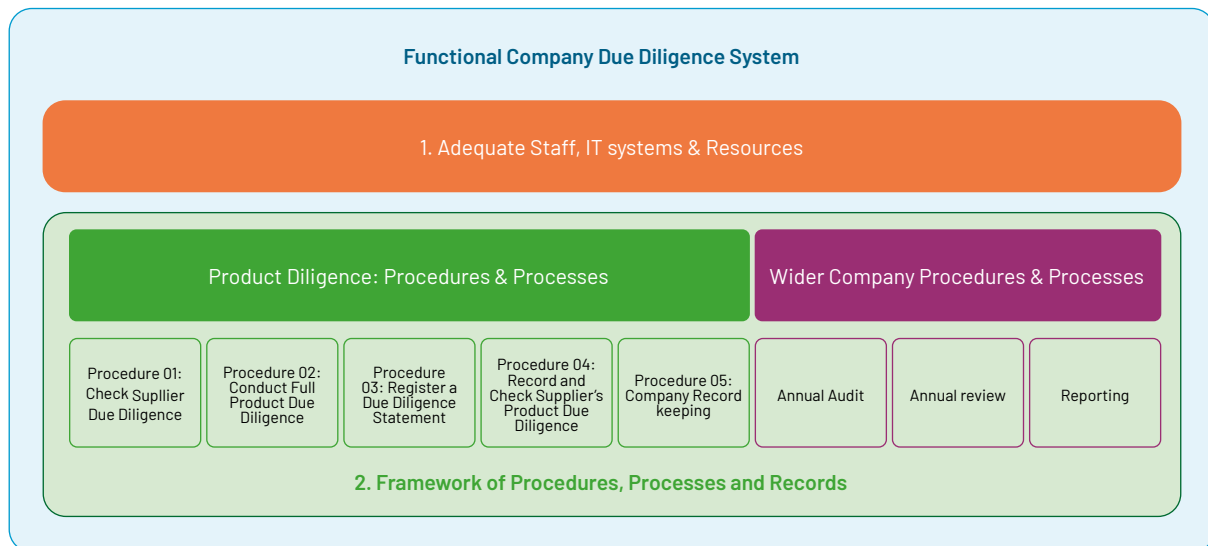
- Supplier's DD Statement reference numbers.
- Supplier and business customer's name, registered trade name or registered trademark, address, email and website.



COMPANY DUE DILIGENCE REQUIREMENTS

As illustrated in Figure 8, there are several elements within a functional Due Diligence System. Which legal requirements apply varies depending on each company's size and role in the supply chain.

Figure 8 - EUDR Company Due Diligence System



Functional Company Due Diligence System

All companies, except SME traders, must have an overarching functional company DD System covering any **relevant products** they supply on the EU market or export. This can be built into a company's Chain of Custody Management System.

The elements within a functional DD System vary depending on the company's market position and size and include:

Adequate staff, IT and resources

An obligatory requirement for many companies is to have an EUDR 'Compliance Officer' in place.

Although it is not specified in the EUDR, sufficient resources are a necessary precondition to implementing a functional DD System. This includes:

- **Due diligence specialists.**
- **Support of senior management**, noting non-SMEs must designate a Compliance Officer
- **Sufficient budget** to conduct risk mitigation.
- **IT and data** will vary by company and could include:
 - Product compliance-related data, including supplier records, geolocation data.
 - Geolocation Services: Tools to check the relevance and accuracy of geolocation data for plots of land where wood used in the company's relevant products was harvested.
 - Software to automate due diligence processes.
 - Systems that create and maintain detailed audit trails.
 - Ability to integrate such as through an API, existing ERP, SAP, and supply chain management systems with supplier systems and the EC TRACES NT EUDR Information System.

A framework of procedures, processes and records

All company types, except SME traders, are required to have a framework of procedures, processes and records in place to support product due diligence as illustrated in Figure 9.



Wider company procedures and processes

Wider company procedures and processes vary by company scenario and include procedures for:

- Annual Audit
- Annual Review
- Company Record Keeping
- Public Reporting

Figure 9 – Company Obligations Related to Adequate Staff, IT and Resources & Company Procedures and Processes by Company Scenario

EUDR COMPANY DD REQUIREMENT	COMPLIANCE SCENARIOS				
	A. Large Downstream Operators (Processors), Traders, Exporters	B. SME Downstream Operators (Processors), Exporters	C. Large Upstream Operators, Importers or EU Forests	D. SME Upstream Operators, Importers or EU Forests	E. SME Traders
Framework of policies, procedures and processes					
Assign a 'Compliance Officer'					
Independent annual audit of the DD System					
Annual review of the DDS					
Public annual report on the DDS					

Key

Yes No



Annual audit and annual review

The EUDR requires an independent audit (Article 11 (2) b) and an annual review (Article 12 (2)), but details are lacking. The EUDR Guidance is non-binding and provides information on the annual review, although the processes it recommends refer to steps that are commonly taken within the annual audit, as well as those taken in the annual review.

In terms of timing, the EUDR specifies that processes must be conducted once every 12 months. It is inferred that they are retrospective, in that they relate to the preceding 12 months. As the obligations apply to non-SMEs from 30th December 2025, the first audit and review should be in early 2027.

The EUDR does specify that

- an audit is required to assess the implementation of the DDS, and
- the audit must be independent. This means that the auditor(s) must be separate from those involved in implementing the DD system, but can be from within or outside the organisation.

Considering common approaches in product conformance and management systems, an independent audit of an EUDR DD system could include:

- assessing whether procedures are implemented by selecting a sample of products and reviewing the relevant due diligence records to determine if the due diligence procedures were correctly followed before the products were supplied
- identifying areas for improvement and non-conformances with the company's procedures, and
- preparing audit reports and recommendations.

The EUDR annual review consists of a review of the DD System itself. Again, it is helpful to consider common approaches in product conformance and management systems. An annual EUDR DD system review could be conducted by senior management to assess the DD systems' continuing suitability, adequacy and effectiveness. Inputs might include:

- results and recommendations of the independent audit
- internal performance data, including the number of non-conformances with procedures,
- internal stakeholder feedback on the system's suitability, adequacy and effectiveness,
- any substantiated concerns they have been made aware of, and
- any feedback from competent authorities.

In addition, the review might consider the feedback of other external stakeholders, such as suppliers and customers.

The outcomes of the annual review should include minutes and a time-bound and realistic action plan for any needed improvements.

Company record keeping

- All companies should have a system for maintaining all relevant evidence and records for DDS. Records should be kept for 5 years (or longer if required by other regulation).
- Records should include those related to product due diligence and other EUDR obligations.

Public reporting

EUDR Article 11 mandates non-SMEs to report annually on their DD system, including:

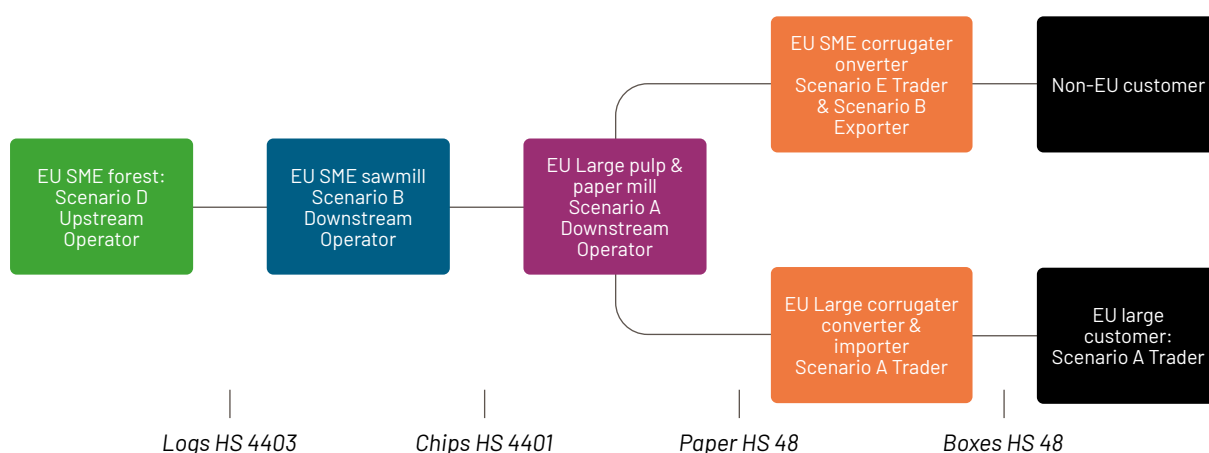
- A summary of commodities/products covered. The following can be grouped:
 - A description and list of materials used
 - Species names (for wood-derived products)
 - Quantity of relevant products
 - Country of production
- Conclusions of risk assessments, including evidence used.
- Risk mitigation measures, including certifications, technologies, and sustainability initiatives.
- Consultation processes with Indigenous Peoples, local communities, and civil society.

SECTION 4

PRACTICAL EXAMPLES FOR COMPLIANCE SCENARIOS

In this section hypothetical examples of obligations and compliance in practice can be explored. An simple supply chain is illustrated below.

Figure 10 - Simple Supply Chain Illustration



COMPLIANCE SCENARIO A

LARGE (NON-SME) EU DOWNSTREAM COMPANIES

- Traders,
- Downstream operators/processors, including paper mills, corrugators, converters, and
- Exporters

that are supplying (making available on the EU market, exporting from the EU) relevant products, such as corrugated board and corrugated boxes. They must have the following in place:

- A framework of policies, procedures and processes
- A 'Compliance Officer'
- An independent annual audit of the DD System
- An annual review of the DDS
- Public reporting on the DDS

To comply with EUDR DD obligations, the companies must implement the following before supplying **relevant products** to the EU market:

- [Procedure 01: Record and Confirm Availability of Supplier's DD Statement](#) >
- [Procedure 04: Register Due Diligence Statement](#) >
- [Procedure 05: Company Record Keeping](#) >

If parts of relevant products have not been subject to due diligence, large (non-SME) operators must exercise full due diligence by following:



• [Procedure 03: Conduct Product Due Diligence](#) >

Please consider any exceptions or special scenarios as described in Section 2:

- [How to determine which products fall within the scope of the EUDR](#) >
- [How to determine a company's EUDR obligations](#) >

Example: EU Large (Non-SME) Corrugated Board Plant

Company type	No integration (paper mill)
Company size	Medium
Country of company registration	EU

Purchase and supply

Supplier company	Large EU (non-SME) EU company
Customer	Large EU company
Trade flow action:	Processing pulp into paper, selling paper to EU customers
Species	Softwood (Fir, Spruce, Pine)
Country of forest origin: EU	EU

Input and output product type and HS/CN customs codes

The company's product material flow includes the following:

- Input: Bleached and Unbleached Pulp (4701,4702,4703, 4704, 4705,4706).
- Output product type: Kraftliner (4804), Semi-Chemical Fluting (4805), Testliner (4805).

Due diligence obligations

The company is a medium-sized company processing pulp into paper and selling it to EU customers, so it is classified as an 'SME downstream operator/processor'. For the relevant input materials, it has a legal obligation to comply with the Prohibition. Note that this example does not apply to corrugators or converters. For an explanation of why this is the case, refer to '[How transforming a product from one HS code into another HS code is defined under EUDR](#)'.

COMPLIANCE SCENARIO B

SME EU DOWNSTREAM COMPANIES

- Downstream operators/processors, including paper mills, and
- Exporters

that are supplying (making available on the EU market, exporting from the EU) relevant products, such as paper.⁷ They must have the following in place:

- A framework of policies, procedures and processes
- An annual review of the DDS

To comply with its EUDR DD obligations, the companies should implement the following before supplying **relevant products** to the EU market:

⁷ EU forest owners and harvesting contractors who purchase standing trees are also first placers/upstream operators and the same obligation apply to them.



Procedure 05: Company Record Keeping

If relevant products or parts of relevant products have not been subject to due diligence, SME operators must exercise full due diligence by following:

- [Procedure 03: Conduct Product Due Diligence](#) >
- [Procedure 04: Register Due Diligence Statement](#) >

Please consider any exceptions or special scenarios as described in:

- [Section 2: How to determine which products fall within the scope of the EUDR](#) >
- [Section 2: How to determine a company's EUDR obligations](#) >

Example: EU SME Paper Mill

Company type	No integration (paper mill)
Company size	Medium
Country of company registration	EU

Purchase and supply

Supplier company	Large EU (non-SME) EU company
Customer	Large EU company
Trade flow action:	Processing pulp into paper, selling paper to EU customers
Species	Softwood (Fir, Spruce, Pine)
Country of forest origin: EU	EU

Input and output product type and HS/CN customs codes

The company's product material flow includes the following:

- Input: Bleached and Unbleached Pulp (4701, 4702, 4703, 4704, 4705, 4706).
- Output product type: Kraftliner (4804), Semi-Chemical Fluting (4805), Testliner (4805).

Due diligence obligations

The company is a medium-sized company processing pulp into paper and selling it to EU customers, so it is classified as an 'SME downstream operator/processor'. For the relevant input materials, it has a legal obligation to comply with the Prohibition. Note that this example does not apply to corrugators or converters. For an explanation of why this is the case, refer to '[How transforming a product from one HS code into another HS code is defined under EUDR](#)'.



COMPLIANCE SCENARIO C

LARGE EU UPSTREAM OPERATORS

Upstream operators/importers that are first placing/importing relevant products, such as corrugated board and corrugated boxes, in the EU⁸. They must have the following in place:

- A framework of policies, procedures and processes
- A 'Compliance Officer'
- An independent annual audit of the DD System
- An annual review of the DDS
- Public reporting on the DDS

To comply with its EUDR DD obligations, the companies must implement the following before supplying relevant products to the EU market:

- [Procedure 03: Conduct Product Due Diligence](#) >
- [Procedure 04: Register Due Diligence Statement](#) >
- [Procedure 05: Company Record Keeping](#) >

Example: EU Large (non-SME) Importer

Company type	No integration (paper imported for corrugated board production)
Company size	Large (non-SME)
Country of company registration	EU

Purchase and supply

Supplier company	Large (non-SME) non-EU (e.g. UK)
Customer	Large EU
Trade flow action:	Importing paper from non-EU countries into the EU
Species	Softwood (Fir, Spruce, Pine)
Country of forest origin: EU	Non-EU

Input and output product type and HS/CN customs codes

The company's product material flow includes the following:

- Input: Kraftliner (4804), Semi-Chemical Fluting (4805), Testliner (4805), Recycled Fluting (4805)
- Output product type: Corrugated Board (4808)

Due diligence obligations

The company is large (non-SME) and it purchases in-scope materials outside the EU, so it is classified as a large upstream operator/importer. It has a legal obligation to comply with the Prohibition and must conduct full due diligence.

CO

⁸ EU forest owners and harvesting contractors who purchase standing trees are also first placers/upstream operators and the same obligation apply to them.



COMPLIANCE SCENARIO D

SME EU UPSTREAM OPERATORS

Upstream operators/importers that are first placing/importing relevant products, such as corrugated board and corrugated boxes, in the EU⁹. They must have the following in place:

- A framework of policies, procedures and processes
- An annual review of the DDS

To comply with its EUDR DD obligations, the companies must implement the following before supplying relevant products to the EU market:

- [Procedure 03: Conduct Product Due Diligence](#) >
- [Procedure 04: Register Due Diligence Statement](#) >
- [Procedure 05: Company Record Keeping](#) >

Example: EU SME Importer

Company type	No integration (corrugated board imported for corrugated box production)
Company size	SME
Country of company registration	EU

Purchase and supply

Supplier company	Large (non-SME) non-EU (e.g. Brazil)
Customer	Large EU
Trade flow action:	Importing corrugated board from non-EU countries into the EU
Species	Softwood (Fir, Spruce, Pine)
Country of forest origin: EU	non-EU

Input and output product type and HS/CN customs codes

The company's product material flow includes the following:

- Input: Corrugated Board (4808)
- Output product type: Corrugated Box (4819)

Due diligence obligations

The company is an SME and purchases in-scope materials outside the EU, so it is classified as a small upstream operator/importer. It has a legal obligation to comply with the Prohibition and must conduct full due diligence.

⁹ EU forest owners and harvesting contractors who purchase standing trees are also first placers/upstream operators and the same obligation apply to them.



COMPLIANCE SCENARIO E

SME TRADER

The due diligence obligations for EU SME traders are specific to this compliance scenario and do not apply to any other company type or size.

SME traders have no legal obligation to comply with the Prohibition.

SME traders must record upstream supplier's DD Statement reference numbers. It is recommended that SME traders confirm the availability of the supplier's upstream DD Statement reference number on the EC TRACES NT EUDR Information System. Refer to the following:

- [Procedure 01: Record and Confirm Availability of Supplier's Due Diligence Statement Record in TRACES NT System](#) >
- [Procedure 05: Company Record Keeping](#) >

Example: EU SME Importer

Company type	No integration (trade of corrugated board)
Company size	Small
Country of company registration	EU

Purchase and supply

Supplier company	Large (non-SME) EU
Customer	Large EU
Trade flow action:	Trading board within the EU
Species	Softwood (Fir, Spruce, Pine)
Country of forest origin: EU	EU

Input and output product type and HS/CN customs codes

The company's product material flow includes the following:

- Input: Corrugated Board (4808)
- Output product type: Corrugated Board (4808)

Due diligence obligations

The company is a small business registered within the EU. It purchased corrugated board with the HS/CN code 4808 and traded (supplied) the same materials without changing the materials or the HS/CN code, so it is an SME Trader.





SECTION 5

FURTHER INFORMATION

This section provides guidance on additional sources of information for EU companies in the corrugated cardboard sector wishing to comply with the EUDR.

Name of Information Source	Webpage	Year Published	Type of information	Author	Purpose of the information supplied	Particular focus/comments
INFORMATION SYSTEM						
The Information System of the Deforestation Regulation	https://green-business.ec.europa.eu/deforestation-regulation-implementation/information-system-deforestation-regulation_en#training-videos	March 2025	Website providing guidance and videos	European Commission	Guidance	All companies are obliged to use the EC TRACES NT EUDR Information System as specified in the EUDR
LEGISLATIVE TEXTS AND THEIR INTERPRETATIONS						
Regulation (EU) 2023/1115	https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115&qid=1687867231461	May 2023	EC Regulation	European Commission	Legislation	Legally binding obligations for all stakeholders impacted by EUDR
The main page of the Regulation on Deforestation-free Products	https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en	Regularly updated	Website providing EC guidance on EUDR	European Commission	Guidance	For all stakeholders impacted by EUDR
EC GUIDANCE AND SUPPORTING MATERIAL – NON-LEGALLY BINDING						
EC FAQs V4	https://circabc.europa.eu/ui/group/34861680-e799-4d7c-bbad-da83c45da458/library/e126f816-844b-41a9-89ef-cb2a33b6aa56/details	April 2025	EUDR Guidance	European Commission	Guidance	Mainly targeted at companies with EUDR obligations
EC Guidance 15th April 2025	https://environment.ec.europa.eu/document/5dc7aa19-e58f-42a3-bbbe-f0eb2e5a1d3a_en	April 2025	EUDR Guidance	European Commission	Guidance	Mainly targeted at companies with EUDR obligations



Name of Information Source	Webpage	Year Published	Type of information	Author	Purpose of the information supplied	Particular focus/comments
EC Guidance EUDR Scenarios March 2025	https://op.europa.eu/en/publication-detail/-/publication/1a2e1648-f007-11ef-981b-01aa75ed71a1/language-en	March 2025	EUDR Guidance	European Commission	Guidance	Mainly targeted at companies with EUDR obligations
COMBINED NOMENCLATURE/ HARMONISED SYSTEM						
Combined Nomenclature	https://trade.ec.europa.eu/access-to-markets/en/content/combined-nomenclature-0	July 1987 (updated)	EC Regulation	European Commission	Legislation	For all stakeholders trading goods
OTHER SOURCES ON DUE DILIGENCE						
Policy brief	https://www.preferredbynature.org/library/document/policy-brief-know-your-size-class-understand-your-obligations-under-eudr	2025	Publication on definitions	Preferred by Nature	Guidance	Interpreting Large/Medium/Small/Micro
EUDR Scoping Tool	https://www.preferredbynature.org/EUDR(scroll down)	Regularly updated	Website providing guidance on EUDR	Preferred by Nature	Guidance	For all stakeholders impacted by EUDR, in particular companies
EUDR -Step-by-Step Guide	https://forestsforward.panda.org/resources/responsible_sourcing/	2024	Website providing guidance on EUDR	WWF	Guidance	For all stakeholders impacted by EUDR, in particular companies
New step-by-step guide on EUDR	https://www.intracen.org/news-and-events/news/new-step-by-step-guide-on-eudr	2024	Website providing guidance on EUDR	ITC	Guidance	For all stakeholders impacted by EUDR, in particular companies



Name of Information Source	Webpage	Year Published	Type of information	Author	Purpose of the information supplied	Particular focus/comments
BEST PRACTICE EXAMPLES FOR DUE DILIGENCE						
Preferred by Nature's Sourcing Hub	https://sourcinghub.preferredbynature.org/	Regularly updated	Website	Preferred by Nature	Risk assessment tool	For all stakeholders impacted by EUDR, in particular companies
IDAT Risk	https://www.forest-trends.org/idadat/idadat-risk-key-resources/	Regularly updated	Website	Forest Trends	Country Risk Assessments	For all stakeholders impacted by EUDR, in particular companies
WWF Wood Risk Tool	https://www.woodrisk.org/	Regularly updated	Website	WWF	Country/ Species Risk Assessments	For all stakeholders impacted by EUDR, in particular companies
SOURCES OF BASELINE INFORMATION						
ILAT Risk Data Tool	https://www.forest-trends.org/idadat/ilat-risk-data-tool/	Regularly updated	Website/ Database	Forest Trends	Database	Wide set of risk indicators
Corruption Perception Index	https://www.transparency.org/en/cpi/	2025	Website/ Database	Transparency International	Database	Corruption/law enforcement related risk indicator
Global Platform of Indigenous & Community Lands	https://www.landmarkmap.org/map	2025	Website with Maps/ Databases	LandMark	Maps/ Databases	Indigenous peoples related risk indicators
Organized Crime Index	https://ocindex.net/	2024	Website with Maps/ Databases	Global Initiative against transnational crime	Maps/ Databases	Organized Crime related risk indicators
Uppsala Conflict Data Programme	https://ucdp.uu.se/encyclopedia	2024	Website with Maps/ Databases		Maps/ Databases	Conflict/War related risk indicators



Name of Information Source	Webpage	Year Published	Type of information	Author	Purpose of the information supplied	Particular focus/comments
Global Forest Watch	https://www.globalforestwatch.org/	2025	Website with Maps/ Databases/ Analysis	WRI	Maps/ Databases/ Analysis	Land use related risk indicators
OTHER RELEVANT AND RELATED PUBLICATIONS AND SOURCES OF INFORMATION						
Scientific Testing	https://www.preferredbynature.org/library/document/scientific-testing-technique-guidelines	2023	Guide	Preferred by Nature	Guide	Understand opportunities and limitations of scientific testing methods
EU Observatory, Deforestation/ Degradation	https://forest-observatory.ec.europa.eu/	2023	Website	EC	Monitoring tool, maps, data, research	Aims to monitor changes in the world's forest cover and related drivers



ANNEX 1

DETAILED PROCEDURE 02: CHECK (ASCERTAIN) SUPPLIER'S PRODUCT DUE DILIGENCE IS IN ACCORDANCE WITH EUDR

As required by Article 4.9 of the EU Deforestation Regulation (EUDR), large (non-SME) traders, all exporters and (non-SME) downstream operators/processors (paper mills, corrugators, converters) supplying (first placing, making available or exporting) products covered by the EUDR must check that their suppliers have conducted robust due diligence on 'relevant products'. Here, the steps businesses need to take to manage compliance are outlined.

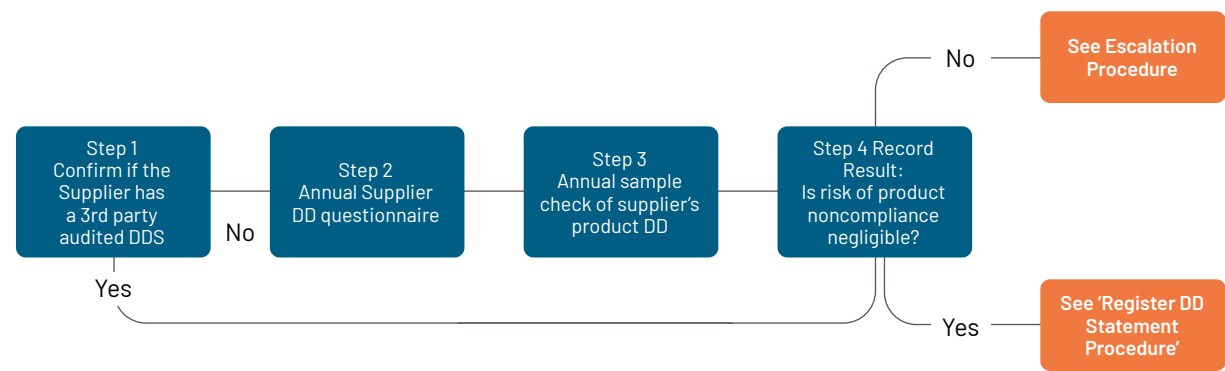
STATUS	Approved
FILE NAME	Procedure 01: Check Supplier's Product Due Diligence
APPROVED BY	Compliance Officer
VERSION NUMBER	V1.0
BUSINESS SCOPE (ENTITIES & PRODUCT)	Company A, all products in the scope of EUDR
RELATED DOCUMENTS	<ul style="list-style-type: none">• Procedure 03: Register Due Diligence Statement• Procedure 05: Company Record Keeping



HIGH-LEVEL STEP-BY-STEP FLOWCHART

The flow chart provides an overview of the main steps to implement this procedure. It is supplemented by a step-by-step sub-procedure, describing specific tasks for each step.

Responsibility matrix by step



This table sets out how roles and responsibilities are allocated for each step and where the step takes place.

STEP	WHERE	RESPONSIBLE
1. Confirm if the supplier has a 3rd party audited DDS	DD System – IT platform or document-based.	
2. Annual Supplier DD questionnaire		
3. Annual sample check of supplier's product DD		
4. Record Result: Is the risk of product non-compliance negligible? <ul style="list-style-type: none">No = See company escalation procedure for non-compliant productYes = See 'Procedure 04: Register Due Diligence Statement >		



STEP BY STEP SUB PROCEDURE

Step 1. Confirm if the Supplier has a third party audited DDS

WHO IS RESPONSIBLE - ROLE	TASKS - WHAT	WHERE	WHEN
DD Administrator	Request the supplier to confirm if their company DDS is 3rd party audited, with the scope covering the relevant products and period of supply to Company A.	DD System – IT platform or document-based.	Before the first consignment and annually
DD Administrator	<p>Record the answer</p> <p>if Yes</p> <p>Record any evidence supplied, such as certificate number and database listing, to demonstrate current validity for the relevant products supplied to Company A.</p> <p>Refer to Step 4. Record result - negligible risk of product non-compliance ></p> <p>If No</p> <p>Refer to Step 2. Annual supplier DD questionnaire ></p>	DD System – IT platform or document-based.	Before the first consignment and annually



Step 2. Annual supplier DD questionnaire

WHO IS RESPONSIBLE - ROLE	TASKS - WHAT	WHERE	WHEN
DD Administrator	Request the supplier to complete an annual DDS questionnaire. Refer to Example Step 2. Annual supplier DD questionnaire >	DD System – IT platform or document-based.	Before the first consignment and annually
DD Analyst	Record risk conclusion and justification for the completion.	DD System – IT platform or document-based.	Before the first consignment and annually
DD Administrator	If the risk conclusion is negligible risk, continue with Procedure 04: Register Due Diligence Statement >		Before the first consignment and annually
DD Administrator	If the risk conclusion is non-negligible, continue with the company internal supplier escalation procedure		Before the first consignment and annually



Example Step 2. Annual supplier DD questionnaire

TOPIC	QUESTION	ANSWER TYPE	ANSWER OPTION 1	ANSWER OPTION 2
1. DD specialist is knowledgeable and responsible for assessing information, conducting risk assessments, and overseeing risk mitigation.	Confirm job title of DD specialist	Free text	Adequate	Inadequate - Explain
	Confirm name of DD specialist	Free text	Adequate	Inadequate - Explain
	Confirm DD specialist's years' experience or training in EUTR or EUDR Due Diligence	1-3, 3+ years	Adequate	Inadequate - Explain
	Explain how EUTR or EUDR expertise was gained	Describe in free text	Adequate	Inadequate - Explain
2. Processes or procedures are aligned with EUDR requirements - Prohibition	Confirm that it is required that only negligible-risk products are placed or made available on the market.	Yes/No	Yes - Provide evidence	No - Explain
	Confirm procedures specify that a documented and valid DD (including Information, risk assessment, risk mitigation) risk conclusion must be available for every product.	Yes/No	Yes - Provide evidence	No - Explain
3. Processes or procedures are aligned with EUDR requirements - Information Gathering	Confirm Information collection data points match the EUDR Article 9	Yes/No	Yes - Provide evidence	No - Explain
	Confirm the method of gathering ensures that information is up to date, conclusive and verifiable, in compliance with the Prohibition, and credible (refer to Article 9(1)(g) and (h)).	Yes/No	Yes - Provide evidence	No - Explain



TOPIC	QUESTION	ANSWER TYPE	ANSWER OPTION 1	ANSWER OPTION 2
	Confirm adequate traceability back to the geolocation plots of land is required, select the approach and explain how this provides adequate traceability.	Digital traceability software	Yes - Provide evidence	No - Explain
		Manual supply chain mapping and sample-based checks of commercial and transport documents to confirm the flow of materials from the forest to the customer	Yes - Provide evidence	No - Explain
		Other please describe	Describe	
	Confirm evidence of compliance with Prohibition of forest degradation for the plot(s) of land from which the wood was harvested is required. Evidence should show regeneration of some kind, that there is nothing to deliberately prevent regeneration	Valid FSC or PEFC Forest certificate	Yes - Provide evidence	No - Explain
		Certification public summary report	Yes - Provide evidence	No - Explain
		For uncertified forest: forest management plans,	Yes - Provide evidence	No - Explain
		Harvesting license demonstrating thinning or selective logging	Yes - Provide evidence	No - Explain
		Regular field checks to monitor regeneration activity	Yes - Provide evidence	No - Explain
		Long-term satellite monitoring to determine if harvested geolocated forest plots have regenerated.	Yes - Provide evidence	No - Explain



TOPIC	QUESTION	ANSWER TYPE	ANSWER OPTION 1	ANSWER OPTION 2
		Other please describe	Describe	
	Confirm evidence of legal production is required.	Forest management plans		
		Harvest licenses		
		Other please describe	Describe	
	Confirm that it is required to keep the information on record for a minimum of 5 years.			
4. Processes or procedures are aligned with EUDR requirements – Risk Assessment	Confirm risk assessment criteria match the requirements in EUDR Article 10	Yes/No	Yes - Provide evidence	No - Explain
	Confirm the risk assessment methodology is credible	Yes/No	Yes - Provide evidence	No - Explain
	Confirm it is required for the risk assessment to be updated at least annually	Yes/No	Yes - Provide evidence	No - Explain
	Confirm that it is required that risk assessments are to be made available to authorities upon request.	Yes/No	Yes - Provide evidence	No - Explain
	Confirm that it is required to keep the risk assessments on record for a minimum of 5 years.			



TOPIC	QUESTION	ANSWER TYPE	ANSWER OPTION 1	ANSWER OPTION 2
5. Processes or procedures are aligned with EUDR requirements – Risk Mitigation	Confirm that where a risk is not negligible risk mitigation measures are adopted that are adequate to achieve a negligible risk.	Yes/No	Yes - Provide evidence	No - Explain
	Confirm that risk mitigation measures are to be relevant to the risk and implementable, must have a deadline.	Yes/No	Yes - Provide evidence	No - Explain
	Confirm that the implementation of risk mitigation measures is monitored, and the original risk assessment result is reviewed based on the outcome of the risk mitigation measure.	Yes/No	Yes - Provide evidence	No - Explain
	Confirm that it is required to keep the risk mitigation information and how it impacted the risk conclusion on record for a minimum of 5 years.	Yes/No	Yes - Provide evidence	No - Explain



Step 3. Annual sample check of supplier's product DD implementation

WHO IS RESPONSIBLE - ROLE	TASKS - WHAT	WHERE	WHEN
DD Administrator	<p>Create a sample of relevant products the supplier sells to the company.</p> <p>Collate all products for the time period (e.g. one year)</p> <p>Group the samples into homogeneous/like groups by characteristics. The approach should be chosen by a competent DD specialist. This could include</p> <p>Individual Tier 1 Supplier</p> <p>product type or HS/CN customs code</p> <p>country of processing,</p> <p>country of harvest,</p> <p>supplier's FSC and PEFC output claim to your company</p> <p>Calculate the sample per group using a recognised sampling method. The approach should be chosen by a competent DD specialist. It could include</p> <p>Use a simple percentage-based sampling approach, such as ten percent of each group.</p> <p>Alternatively, a more complex approach can be used, such as by adapting the formula specified in the FSC-STD-20-011 V4-2 Chain of Custody Evaluations:</p> <p>$y = 0.8 \text{ multiplied by } \sqrt{\text{(square root) of } x}$, where:</p> <p>y = minimum number of products to be sampled (rounded to the upper whole number)</p> <p>x = total number of products in the homogenous group of samples</p> <p>Use the identified products to compile a sample form</p>	DD System - IT platform or document-based.	Before the first consignment and annually
	Request the supplier to provide the DD records for the sampled products		Before the first consignment and annually



	<p>Assess the supplier's DD records you have sampled to understand whether the following is complete and makes sense</p> <p>Data points and steps taken align with the Supplier's procedure for EUDR DD Information gathered, risk assessment and any risk mitigation</p> <p>Risk conclusion and justification reflect good practice.</p>		Before the first consignment and annually
	<p>Where information is missing, request an explanation from the supplier.</p> <p>Consider if the explanation makes sense and reflects good practice</p>		Before the first consignment and annually
DD Analyst	Record final conclusion for product check and justification	DD System – IT platform or document-based.	Before the first consignment and annually

Step 4. Record result – negligible risk of product non-compliance

WHO IS RESPONSIBLE – ROLE	TASKS – WHAT	WHERE	WHEN
DD Analyst	<p>Record final conclusion for procedure with justification.</p> <p>If negligible risk, refer to Procedure 04: Register Due Diligence Statement</p> <p>If there is a non-negligible risk, refer to the escalation procedure.</p>	DD System – IT platform or document-based.	At the end of the process flow each time it is triggered



ANNEX 2

GLOSSARY

PRODUCTS IN SCOPE

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Relevant products	<p>Under the EUDR, a relevant product is defined as a product that falls within the scope of the Regulation due to its connection to specific commodities and its inclusion in Annex I of the legal text [my prior explanation]. The determination of whether a product is relevant involves assessing its composition and origin in relation to a defined list of relevant commodities:</p> <ul style="list-style-type: none">• Cattle• Cocoa• Coffee• Oil palm• Rubber• Soya• Wood <p>A product is deemed a relevant product if it contains, has been fed with (in the case of cattle), or has been made using one or more of these relevant commodities and is specifically listed in Annex I of the EUDR</p> <p>To check if a paper-based (including corrugated) packaging product is a relevant product, it is necessary to confirm if</p> <p>The product is made at least partly of virgin fibres (not solely of recycled fibres</p> <p>The HS/CN customs codes of those products listed in Annex 1 of the EUDR.</p> <p>The products are placed as products on their own on the market, not solely placed on the market in the EU to carry or produce another product.</p>	2 (3)		



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Recovered material	<p>Annex 1 of EUDR</p> <p>“Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products”</p> <p>DRAFT revised Annex 1 of EUDR under consultation – not entered into force</p> <p>ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../...amending Regulation (EU) 2023/1115 as regards the list of relevant commodities and relevant products</p> <p>The entry ‘Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products’ is replaced by the following: ‘ex 47 Pulp of wood</p> <p>(not including used products and second-hand products)</p> <p>(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)</p> <p>ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard</p> <p>(not including waste as defined in Article 3, point (1) of Directive 2008/98/EC)</p> <p>(not including used products and second-hand products)</p> <p>(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)</p> <p>(not including single use packing material and packing containers used exclusively to support, protect or carry another product placed on the market and presented with that product)</p> <p>not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product placed on the market and presented with that product from the moment they are used for such purpose [and onwards])</p> <p>(not including items of correspondence and accessory materials);</p>	Annex 1	7(b)	2.8



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Recovered material	<p>EC Guidance Section 7 b) Clarification – Waste and recovered and recycled products</p> <p>Operators and traders handle during their economic activities used products that have completed their lifecycle, and which would otherwise be disposed of as waste. Waste means a substance or object which the holder discards or intends or is required to discard (Directive 2008/98/EC, Article 3(1)). Such products are excluded from the scope of the EUDR. This means that such operators and traders are exempted from the obligations of the EUDR in these cases.</p> <p>This exemption applies to goods that have been produced entirely from a material that has completed its lifecycle and would otherwise have been discarded as waste (e. timber retrieved from dismantled buildings, or goods made from coffee chaff).</p> <p>This exemption does not apply to by-products of a manufacturing process that involves material that is not waste in the sense of being a substance or object which the holder discards or intends or is required to discard.</p> <p>EC FAQ 2.8. Does recycled paper/paperboard fall under the scope of the Regulation?</p> <p>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.</p> <p>Annex I states that the Regulation does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Art. 3, point (1), of Directive 2008/98/EC. So, no obligations apply under the regulation to the recycled material.</p> <p>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.</p> <p>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 (refer to Chapter 47 and 48 of the Combined Nomenclature).</p> <p>One example of a more detailed definition which is not referenced by the EC, but companies may find useful is : “By-products of other processes and may be re-used for other purposes. They include slurries, combustible waste-heap shale, recycled lubricants, and certain products recovered from industrial processes (Source: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Recovered_products)</p>	Annex 1	7(b)	2.8



Company size – Large (non-SME), SMEs

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Large Companies	<p>Large companies change in thresholds must exceed the limits of at least two of the following criteria:</p> <p>Was defined in Accounting Directive in 2013 as balance sheet total: EUR 20.000.000; net turnover: EUR 40.000.000; average number of employees during the financial year: 250. This is changing to balance sheet total: EUR 25.000.000; • net turnover: EUR 50.000.000; • average number of employees during the financial year: 250.</p>			
SME Companies	<ul style="list-style-type: none"> The EUDR defines company sizes based on Article 3 of the Accounting Directive (2013/34/EU), which categorizes EU-based companies as micro, small, medium, or large enterprises. In December 2023, the size class thresholds were amended by Commission Delegated Directive (EU) 2023/2775 This means that some companies that were in the medium-size class may move into the large-size class. <p>Recommendations:</p> <ul style="list-style-type: none"> check if the Amendment to the Accounting Directive has been implemented in the country where the company is established and determine when new size class thresholds will take effect. Do the same for legal entities under the EUDR in other Member States. Identify the company's size class based on its establishment as of December 31, 2020, and its current status If uncertain about the size class or expecting a change, consider applying the EUDR obligations for the higher size class <p>Small companies change in thresholds must NOT exceed the limits of at least two of the following criteria: Balance sheet total: EUR 4.000.000 – 6.000.000 , net turnover: EUR 8.000.000 – 12.000.000; average number of employees during the financial year: 50.</p> <p>This is changing to balance sheet total: EUR 5.000.000 – 7.500.000; net turnover: EUR 10.000.000 – 15.000.000; average number of employees during the financial year: 50</p> <p>Medium-sized undertakings change in thresholds must NOT exceed the limits of at least two of the following criteria: balance sheet total: EUR 20.000.000; • net turnover: EUR 40.000.000; • average number of employees during the financial year: 250.</p> <p>This is changing to balance sheet total: EUR 25.000.000; net turnover: EUR 50.000.000; average number of employees during the financial year: 250..</p>	2 (3)		



Trade - import, export and trade within the EU

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Supply Places on the market Makes available on the Market Commercial Activity Import Export	<p>Supply</p> <ul style="list-style-type: none"> supply triggers the due diligence obligations. It can be considered as the act of making a relevant product available on the Union market either for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge. – means any supply of a relevant product, whether placing on the market (for the first time) or making available on the market (not for the first time) <p>Places on the market</p> <ul style="list-style-type: none"> «The first making available of a relevant commodity or relevant product on the Union market»¹. This action is undertaken by a «first placer operator» who is responsible for this initial introduction of the relevant product into the EU market. This concept includes two key scenarios: <ul style="list-style-type: none"> – The first making available of a relevant commodity directly after its production or harvest within the EU. For instance, a forest owner within the EU who harvests logs and sells them for the first time is «placing on the market» those logs and is considered an operator... This aligns with Scenario 6 in Annex I of the Guidance Document... – The import of ‘relevant products’ into the EU when they are intended to be made available on the market for the first time within the Union. In such cases, the importer is typically considered the operator placing the product on the market, as seen in Scenario 1 of Annex I of the Guidance Document, where a processor imports palm oil. Article 7 clarifies that if a non-EU-established person places relevant products on the market, the first EU-established person who makes those products available is deemed an operator. This often occurs through the customs procedure of ‘release for free circulation’ upon import. 	2(16)2(17), 2(18)2(19), 2(19)	Downstream Operator: Section 4.b: Negligible risk (page 11) Section 9: COMPOSITE PRODUCTS (pages 20-22) Section 9. a: Information requirements (page 22) Scenario 1 (page 34):	Downstream Operator: 3.4, 3.5, 5.12



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
	<p>Makes available on the market</p> <ul style="list-style-type: none">refers to the supply of a relevant product on the Union market after it has already been placed on the market for the first time. <p>In the course of a Commercial Activity</p> <p>Whilst EUDR Article 2(19) states “in the course of a commercial activity means for the purpose of processing, for distribution to commercial or non-commercial consumers, or for use in the business of the operator or trader itself;”</p> <p>Export</p> <p>Where ‘relevant products’ are transported from inside the EU to outside the EU and go through an export procedure, including a customs declaration and checks on the declaration. The DDS reference number, along with a security token, must be reported in the customs declaration for export.</p> <p>Import</p> <p>Where ‘relevant products’ are transported from outside the EU to inside the EU and go through an import procedure, including a customs declaration and checks on the declaration. The DDS reference number, along with a security token, must be reported in the customs declaration for export.</p>		<p>Scenario 3 (page 36)</p> <p>Scenario 3 (page 36)</p>	



EUDR Supply Chain Actor

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Operator	<p>Operator: This is defined as</p> <ul style="list-style-type: none"> any natural or legal person (a company or an individual) who, in the course of a ‘commercial activity’, <ul style="list-style-type: none"> – ‘Places on the market’ or – ‘Exports; them (Article 2(19)) <p>Placing on the market means the first making available of a relevant commodity or relevant product on the Union market. This often involves the producer, manufacturer, or the importer when the product is from outside the EU.</p> <p>Upstream Operator</p> <p>The upstream operator is often the entity that initially produces, harvests, or imports the relevant product and makes it available on the EU market for the first time. This could be the company importing paper into the EU or the forest placing logs on the market.</p> <p>Trader:</p> <p>This refers to any natural or legal person in the supply chain, other than an operator, who, in the course of a commercial activity, makes relevant products available on the market (Article 2(20))</p> <p>They trade a product listed in Annex I (which has already been subjected to due diligence) and do not transform into another product listed in Annex I.</p>	2 (19), (20), (22)		3.15
Upstream Operator				
Trader		5 (3)		
Downstream Operator				
Authorised Representative				



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Operator Upstream Operator Trader Downstream Operator Authorised Representative	<p>Downstream Operator</p> <ul style="list-style-type: none"> • This term is not formally defined in the EUDR, but it refers to companies or legal persons who are further along the supply chain after the initial placing of a relevant product on the market or its first import. • They 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 that has already been subjected to due diligence. • Non-SME downstream operators <ul style="list-style-type: none"> – may refer to due diligence statements that have already been submitted in accordance with Article 33 only after having ascertained that the due diligence relating to the relevant products contained in or made from the relevant products was exercised in accordance with Article 4(1) and (9). They shall include the reference numbers of such due diligence statements in their submissions. • SME downstream operators <ul style="list-style-type: none"> – shall make available relevant products on the market only if they are in possession of the information required under Article 5(3), including the reference numbers of the due diligence statements associated with the products supplied to them. – For relevant products contained in or made from relevant products that have already been subject to due diligence in accordance with Article 4(1) and for which a due diligence statement has already been submitted in accordance with Article 33, SME operators shall not be required to exercise due diligence but shall provide the competent authorities with the reference number of the due diligence statement upon request (Article 4(8)(3)). 			



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Operator Upstream Operator Trader Downstream Operator Authorised Representative	<p>Downstream Operator/Processor differs from 'Manufacturer' under the Packaging Waste Regulations (Regulation - EU - 2025/40 - EN - EUR-Lex).</p> <p>PPPWR Manufacturer under Article 3 (13):</p> <ul style="list-style-type: none"> • Large, Medium and Small but not Micro enterprises that have packaging or a packaged product designed or manufactured under its own name or trademark. <ul style="list-style-type: none"> – EUDR considers such companies traders. • All companies and persons who import <ul style="list-style-type: none"> – EUDR considers an importer • All companies and persons that manufacture packaging or a packaged product <ul style="list-style-type: none"> – Likely to be considered under EUDR as a Downstream Operator. However, there could be instances where a manufacturer does not change the customs code described in Annex 1 of the EUDR, and so, under the EUDR, is considered a Trader. <p>Authorised Representative</p> <p>Article 2 (22) 'authorised representative' means any natural or legal person established in the Union who, in accordance with Article 6, has received a written mandate from an operator or from a trader to act on its behalf in relation to specified tasks with regard to the operator's or the trader's obligations under this Regulation.</p> <p>FAQ 3.15: An 'authorised representative' under Art. 6 EUDR is tasked to submit a DDS in the information system on behalf of an operator. This role relates thus only to the obligation under Art. 4 EUDR</p>			



EC Benchmark and Low Risk, Standard and High-Risk Countries

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
High Risk Standard Risk Low Risk	<ul style="list-style-type: none"> EC Benchmark risk categories for countries or parts thereof where the EC, through its Benchmark, has assigned a High Risk This means that the EC has concluded a specific risk conclusion in relation to producing relevant commodities for which the relevant products do not comply with the deforestation-free requirement. The Operator should also pay attention as to whether the EC has indicated that risks of forest degradation or illegal production have been assessed and the results of that assessment. Note that for relevant products from countries of production (harvest) defined as Low Risk, EUDR does not require companies to conduct risk assessment or risk mitigation. <p>High Risk</p> <ul style="list-style-type: none"> EC has reached a High-risk conclusion in relation to producing relevant commodities for which the relevant products do not comply with the deforestation-free requirement. Member States shall ensure that the annual checks carried out by their competent authorities cover at least 9 % of the operators and 9 % of the quantity of each relevant product from high-risk countries. Companies obligated under the EUDR to conduct product due diligence (in general, all companies that are not SME traders) should consider the High Risk that the EC has assigned during its product Due Diligence. If the EC provides a documented justification, this should be taken into account. <p>Standard risk:</p> <ul style="list-style-type: none"> EC Benchmark risk category for countries or parts thereof that do not fall into either the high or low-risk categories. <p>Low Risk</p> <ul style="list-style-type: none"> EC has reached a Low-risk conclusion in relation to producing relevant commodities for which the relevant products do not comply with the deforestation-free requirement. Member States shall ensure that the annual checks carried out by their competent authorities cover at least 1 % of the operators and 1 % of the quantity of each relevant product from low-risk countries. Simplified Due Diligence applies for relevant products harvested in countries defined as Low Risk. 	<p>EUDR Article 29 and Article 33</p> <p>EC Guidance</p>	<p>Section 4a (Risk assessment), page 10 (for the mention of risk levels according to Article 29 and the concept of standard risk).</p> <p>Section 4b (Negligible risk), page 11 (for the mention of low-risk countries and Article 29).</p>	<p>Section 6 (Benchmarking and partnerships), page 42 (Questions 6.1 and 6.3 explicitly define and discuss high, standard, and low risk within the country benchmarking system).</p>



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
EC Country Benchmark System	<ul style="list-style-type: none"> • This system involves the Commission assessing and classifying countries, or parts thereof, into three risk categories based on the risk of producing relevant commodities and relevant products that are not deforestation-free. • The three risk categories are High, Standard and Low. • The classification is based on an objective and transparent assessment by the Commission, taking into account the latest scientific evidence and internationally recognised sources. The primary assessment criteria include the following: <ul style="list-style-type: none"> • The rate of deforestation and forest degradation. • The rate of expansion of agricultural land for relevant commodities. • Production trends of relevant commodities and relevant products. • The assessment may also consider other criteria. • The Commission will publish a list of countries or parts thereof that present a low or high risk by means of implementing acts no later than 30 June 2025. • This list will be reviewed and updated as necessary. • This benchmarking information is intended to make it easier for operators in the Union to exercise due diligence and for competent authorities to monitor and enforce compliance. It also aims to provide an incentive for producer countries to increase the sustainability of their agricultural production systems and reduce their impact on deforestation. • For relevant products from low-risk countries, operators are allowed to exercise simplified due diligence. For those from high-risk countries, competent authorities are required to apply enhanced scrutiny. The Commission will engage in specific dialogue with countries that are, or risk being, classified as high risk to work towards reducing their risk level... The benchmarking process will be transparent, with regular updates and consultations. 			<p>Section 6: Benchmarking and partnerships (page 42):</p> <p>Question 6.1. What is country benchmarking?</p> <p>Question 6.3. When will the Commission publish the list of countries classified as low, standard, or high risk?</p>



Ascertain/Check Supplier DD

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Ascertain	<p>Mandatory: As described in Article 4 (9) Downstream Operators and non-SME traders before providing an upstream supplier's DD Statement in their own DD Statement registration to customers should check (ascertain) that their suppliers have conducted due diligence in accordance with EUDR requirements. It should be noted that non-SME traders, exporters and downstream operators are obliged under the Prohibition.</p> <p>This concept is considered in FAQ 3.4 as a minimum to include</p> <ul style="list-style-type: none"> Record and Confirm Availability of Supplier's Due Diligence Statement Record in TRACES NT System (as set out in Section 3 Procedure 01 of this FEFCO Guide). <p>Voluntary the FAQ notes that companies can take additional action including:</p> <ul style="list-style-type: none"> Ascertaining that due diligence has been exercised by collecting the reference numbers and verification numbers of DDS submitted upstream and verifying the validity of the reference numbers and then submit their own DDS, referencing all previous DDS received from their direct suppliers. Possible further steps to assess the supplier's DD System is operational and up to date. <ul style="list-style-type: none"> Confirm if the supplier has a 3rd party audited DDS in place Undertake annual supplier DD questionnaire Conduct an annual sample of DD records for relevant products supplied to confirm that the product DD procedure has been correctly applied. 	EUDR Article 4 (9)	Section 9b: Due diligence for composite product page 21, Scenario 4 (page 38 of Annex I), Scenario 5 (page 39 of Annex I), Scenario 6 (page 40 of Annex I)	Q 3.4.

Simplified Due Diligence

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Simplified Due Diligence	For countries of harvest (production) defined as Low Risk by the EC according to the EC Benchmark, which is set out in the EC's Country Classification List , 'Simplified DD' is allowed under Article 13. See Annex 4 for more details.	13	Section 5 page 13	5.1



Information and geolocation

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Geolocation coordinates	Operators must collect and provide the geolocation coordinates of the plots of land where the relevant commodities were produced (Recital 49, Article 9(2)(d), 10 ...). This is a key element for traceability and due diligence.			
	<p>Simplified Due Diligence</p> <p>For Countries defined as Low Risk by the EC, 'Simplified DD' is allowed under Article 13. In such cases, companies should assess the risk of</p> <ul style="list-style-type: none"> • The complexity of the relevant supply chain and the risk of circumvention of this Regulation or the risk of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof. • Where the outcome of the risk assessment specified in Article 13 is deemed negligible: <ul style="list-style-type: none"> – Article 9, Information Gathering, applies. – Article 10, Risk Assessment, and Articles 11 and 12 will not apply. • The company must still register a DD Statement. • The company also retains the legal obligation to comply with the Prohibition. 			

Risk assessment

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Risk assessment	This is a mandatory step in the due diligence process where operators evaluate the risk of non-compliance based on the information collected (Article 8(2)(b), Article 10, 22 ...), considering various criteria like country risk, product risk, and supply chain complexity (Article 10(2), 91 ...).			
Negligible risk	<ul style="list-style-type: none"> • This means the level of risk that applies to relevant commodities and relevant products, where, based on a full assessment of product-specific and general information according to Article 10, and, where necessary, of the application of the appropriate mitigation measures pursuant to Article 11, those commodities or products show no cause for concern as is not in compliance with the Prohibition in Article 3(a) or (b) • Operators shall only be allowed to place relevant products on the market or export them if they conclude, after exercising due diligence, that there is no or only a negligible risk that the relevant products do not comply with this Regulation 	Article 2 (26)		



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Non-Negligible risk	<ul style="list-style-type: none">• This is the level of risk that is more than negligible, indicating a potential cause for concern that relevant commodities or products may not comply with Article 3(a) or (b).• If the risk assessment carried out in accordance with Article 10 reveals more than a negligible risk, the operator shall adopt risk mitigation procedures and measures according to Article 11 that are adequate to achieve no or only a negligible risk (Article 11(1).• Operators shall not place the relevant products on the market or export them except where the risk assessment reveals no or only a negligible risk that the relevant products are non-compliant (Article 10(1).	Article 2 (26)		



Products supplied during the Transition Period

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Deadline transition for EUDR and repeal of EUTR for large, Medium, Small and Micro companies	<p>Companies and legal persons must comply with the law. The following transitions apply for the EUDR and EUTR, depending on</p> <ul style="list-style-type: none"> • whether the relevant product is within the scope of EUTR or not; • when it was first placed on the market (including produced/harvested or imported) • and the size of the company • For relevant products NOT listed in the EUTR Annex: <ul style="list-style-type: none"> – Large & Medium-sized companies: must comply with the EUDR obligations from 30 December 2025. – Micro and Small Companies: must comply with the EUDR obligations from 30 June 2026. • For timber products in the scope of the EUTR placed on the market (i.e., harvested/first supplied, including imported onto the EU market): <ul style="list-style-type: none"> – Before 29 June 2023, EUTR rules apply until 31 December 2028, after which EUDR rules apply – Between 29 June 2023 and 30 December 2025: <ul style="list-style-type: none"> – Large & Medium-sized companies: EUDR rules apply from 30 December 2025. – Micro and Small Companies: EUDR rules apply from 30 June 2026. – On or after 30 December 2025, EUDR rules apply immediately. <p>The EUTR is repealed with effect from 30 December 2025, meaning all timber placed on the market after this date, regardless of production date (with the exception of the phase-out period for pre-29 June 2023 timber), will ultimately be subject to EUDR requirements.</p>			



EC TRACES NT EUDR Information System and DD Statements

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
EU TRACES NT System	<ul style="list-style-type: none"> The EC TRACES NT EUDR Information System is a Registry of Due Diligence Statements, which is a specialized online tool that streamlines the creation of due diligence statements within your supply chains. To access the Information System, please use the following link: https://eudr.webcloud.ec.europa.eu/tracesnt/ Please take note that submitting Due Diligence Statements in the LIVE server is to cover only such products that are to be placed on the market or exported after the entry into application. Due Diligence Statements submitted in the LIVE server have legal value and their content can be subject to checks by Competent Authorities. To help you get familiar with the system, a replica training platform, called ACCEPTANCE Server is available. To access the ACCEPTANCE system please use the following link: https://acceptance.eudr.webcloud.ec.europa.eu/tracesnt. The Registry allows operators, traders and their representatives to make electronic Due Diligence Statements, and submit them to the relevant authorities to show that their products do not cause deforestation, in compliance with the Deforestation Regulation 			
EUDR	<ul style="list-style-type: none"> This is the acronym for Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 [96(2)]. 			
DD Statement Reference Number	<ul style="list-style-type: none"> This unique number is assigned to each due diligence statement submitted through the EC TRACES NT EUDR Information System, TOGETHER WITH A 'SECURITY TOKEN' Operators (including importers and exporters) and non-SME traders who have submitted a due diligence statement receive this reference number. Sharing of the reference number and security token includes <ul style="list-style-type: none"> Mandatory sharing by Operators and non-SME traders to their business customers and on all customs declarations Where a competent Authority requests it: mandatory sharing by SME Traders and SME Downstream Operators According to article 4(7), Downstream Operators are also obliged to share DD Statement reference numbers, although there is some confusion as this is not mentioned in FAQ 3.5 exporters 	EUDR Article 4(1), 4(8), 4(9), Article 33.	Article 33	Broad coverage. See DD Statement



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Due Diligence Statement	<ul style="list-style-type: none"> • This is a formal declaration by the operator made available to the competent authorities through the EC TRACES NT EUDR Information System referred to in Article 33 before placing relevant products on the market or exporting them. • It contains the information set out in Annex II for the relevant products. It includes a declaration by the operator that the operator exercised due diligence and that no or only a negligible risk was found. • By submitting this statement, the operator assumes responsibility for the conclusion that they are deforestation-free and have been produced in accordance with the relevant legislation of the country of production, according to Article 32. • The statement includes the operator's name, address, and EORI number, if applicable; a description, including the trade name and type and quantity of the relevant product, the country of production; geolocation coordinates of relevant plots of land, and the text confirming due diligence and negligible risk. • For operators referring to an existing due diligence statement pursuant to Article 4(8) and (9), the reference number of such due diligence statement is also included. • A DD Statement is triggered and required to be submitted prior to the supply of relevant products and, in the case of imports and exports, prior to the customs procedure. <p>DD Statements for multiple consignments/shipments</p> <ul style="list-style-type: none"> • Every shipment or consignment of relevant products has to be covered by a DD statement, but one DD statement can cover multiple shipments. • Note that the total volume of products covered by the DD statement must be indicated on the DD statement. • This can include the volume of future shipments. • Competent authorities will check that the volumes indicated on the DD statement don't exceed the volumes of shipments covered under that DD statement. Companies must implement systems to monitor this. 	3(c), Annex II	Broadly mentioned	5.15



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Due Diligence System	<ul style="list-style-type: none">• This is a framework of procedures and measures that operators shall establish and keep up to date to ensure that the relevant products they place on the market or export comply with Article 3.• It includes three elements, namely information requirements (collection of information, data and documents needed to fulfil the requirements set out in Article 9), risk assessment (verifying and analysing the information collected in accordance with Article 9 to establish whether there is a risk that the relevant products intended to be placed on the market or exported are non-compliant, as referred to in Article 10), and risk mitigation measures (adopting procedures and measures adequate to achieve no or only a negligible risk as referred to in Article 11)• This system should be designed to provide access to information about the sources and suppliers of the commodities and products being placed on the market, including information demonstrating the absence of deforestation and forest degradation and legality requirements, inter alia, by identifying the country of production or parts thereof and including the geolocation coordinates of relevant plots of land.• Operators shall document and review the risk assessments at least annually and make them available to the competent authorities upon request.• Decisions on risk mitigation procedures and measures shall be documented, reviewed annually, and made available by the operators to the competent authorities upon request.		Section 8: REGULAR MAINTENANCE OF A DUE DILIGENCE SYSTEM (page 19):	Question 5.1. What are my obligations as an EU operator? (page 35)



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Deforestation-free	‘deforestation-free’ means: (a) that the relevant products contain, have been fed with or have been made using, relevant commodities that were produced on land that has not been subject to deforestation after 31 December, 2020; and (b) in the case of relevant products that contain or have been made using wood, that the wood has been harvested from the forest without inducing forest degradation after 31 December, 2020;	2 (13)		
Deforestation	<p>(3) ‘deforestation’ means the conversion of forest to agricultural use, whether human-induced or not;</p> <p>(4) ‘forest’ means land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use</p> <p>(5) ‘agricultural use’ means the use of land for the purpose of agriculture, including for agricultural plantations and set-aside agricultural areas, and for rearing livestock</p> <p>(6) agricultural plantation’ 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; it includes all plantations of relevant commodities other than wood. Agricultural plantations are excluded from the definition of ‘forest’;</p> <p>FAQ 4.11. Which forest land use change complies with the Regulation? (NEW)</p> <p>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?</p> <p>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.</p> <p>FAQ 4.12. Would a natural disaster count as deforestation?</p> <p>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.</p>	2 (3), (4), (4), (6)	4.11, 4.12	



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Forest degradation	<p>‘forest degradation’ means structural changes to forest cover, taking the form of the conversion of: (a) primary forests or naturally regenerating forests into plantation forests or into other wooded land; or (b) primary forests into planted forests;</p> <p>(8) ‘primary forest’ means naturally regenerated forest of native tree species, where there are no clearly visible indications of human activities and the ecological processes are not significantly disturbed;</p> <p>(9) ‘naturally regenerating forest’ means forest predominantly composed of trees established through natural regeneration; it includes any of the following:</p> <p>(a) forests for which it is not possible to distinguish whether planted or naturally regenerated;</p> <p>(b) forests with a mix of naturally regenerated native tree species and planted or seeded trees, and where the naturally regenerated trees are expected to constitute the major part of the growing stock at stand maturity;</p> <p>(c) coppice from trees originally established through natural regeneration;</p> <p>(d) naturally regenerated trees of introduced species;</p> <p>(10) ‘planted forest’ means forest predominantly composed of trees established through planting and/or deliberate seeding, provided that the planted or seeded trees are expected to constitute more than 50 % of the growing stock at maturity; it includes coppice from trees that were originally planted or seeded;</p> <p>(11) ‘plantation forest’ means a planted forest that is intensively managed and meets, at planting and stand maturity, all the following criteria: one or two species, even age class, and regular spacing; it includes short rotation plantations for wood, fibre and energy, and 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;</p> <p>harvesting activities on that plot of land could be considered ‘deforestation-free’.</p>	2(7), (8), (9), (10< 11)	4.5	



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Inducing forest degradation	<p>FAQ 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)</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>	2(13)(b)	4.5	



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Assessing whether a product is free of forest degradation at the relevant time period	<p>FAQ 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)</p> <p>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)).</p> <p>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’.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>*Some examples of indications that harvesting activities may induce forest degradation could include:</p> <ul style="list-style-type: none"> • 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. 		4.6	



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Free of deforestation if harvested from forests with structural changes after 31st December 2020	<p>FAQ 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)</p> <p>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.</p> <p>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.</p> <p>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.</p>		4.7	
Can operators be liable for events that happen after submission of the DD statement?	<p>FAQ 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)</p> <p>Would the relevant wood products be considered deforestation free?</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>		4.8	



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
	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.			
Legality requirements	<p>Relevant products must have been produced in accordance with the relevant legislation of the country of production (Article 3(b), Article 2(29).</p> <p>Art 2 (40) 'relevant legislation of the country of production' means the laws applicable in the country of production concerning the legal status of the area of production in terms of: (a) land use rights; (b) environmental protection; (c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting; (d) third parties' rights; (e) labour rights; (f) human rights protected under international law; (g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples; (h) tax, anti-corruption, trade and customs regulations.</p>			
Risk mitigation measures	If a non-negligible risk is identified, operators must implement adequate and proportionate measures to mitigate the risk to negligible levels (Article 8(2)(c), Article 11, 22...).			
Substantiated concern	This refers to a duly reasoned claim based on objective and verifiable information regarding potential non-compliance with the Regulation, which operators (and competent authorities) should investigate (Recital 55, Article 2(31), Article 31, 44 ...).			
Country of Production referred to in this guide as country of harvest	In this guide country of harvest is treated as synonymous with 'country of production'. This means the country or territory where the relevant commodity or the relevant commodity used in the production of, or contained in, a relevant product was produced;	2(24)		



Enforcement

TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
Competent Authorities	<p>These are the authorities designated by the Member States responsible for fulfilling the obligations arising from this Regulation.</p> <p>See list here https://circabc.europa.eu/ui/group/34861680-e799-4d7c-bbad-da83c45da458/library/b52a6d25-e365-4301-a90a-59cf7ce2e8d3/details/1.12</p> <p>They are tasked with carrying out checks within their territory to establish whether operators and traders comply with this Regulation and whether relevant products comply with Article 3.</p> <p>They use a risk-based approach to identify the checks to be carried out.</p>	Article 14	Broad coverage	Q 1.21, 1.22
Substantiated concerns	<p>The EUDR allows private parties to submit substantiated concerns to operators and competent authorities if they believe that one or more operators or traders are not complying with the EUDR.</p> <p>These parties also have the right to use administrative or judicial procedures to challenge the legality of the decisions, acts, or failures to act of the competent authorities under the EUDR.</p>			
Penalties	<p>The penalties provided for in the EUDR include</p> <ul style="list-style-type: none"> • Fines proportionate to the environmental damage and the value of the relevant commodities or relevant products concerned <ul style="list-style-type: none"> – The level of fines should be calculated to ensure that those responsible are effectively deprived of the economic benefits derived from their infringements. – The level of fines should gradually increase for repeated infringements – For legal persons, the maximum amount of such a fine must be at least 4 % of the operator's or trader's total annual Union-wide turnover in the financial year preceding the fining decision. – This calculation is based on the rules for aggregate turnover of undertakings as laid down in Council Regulation (EC) No 139/2004. – The fines should be increased, where necessary, to exceed the potential economic benefit gained from the infringement. • Confiscation of the relevant products concerned from the operator and/or trader • Confiscation of revenues gained by the operator and/or trader from a transaction with the relevant products concerned. 			



TERM	EXPLANATION	EUDR ARTICLE	EC EUDR GUIDANCE	EC EUDR FAQ
	<ul style="list-style-type: none"> • Temporary exclusion for a maximum period of 12 months from public procurement processes and from access to public funding, including tendering procedures, grants, and concessions. • Temporary prohibition from placing or making available on the market or exporting relevant commodities and relevant products, in the event of a serious infringement or repeated infringements. <p>Prohibition from exercising the simplified due diligence set out in Article 13 in the event of a serious infringement or repeated infringements.</p> <ul style="list-style-type: none"> • Member States must notify the Commission of final judgments against legal persons for infringements of this Regulation and the penalties imposed on them within 30 days from the date on which the judgments become final, taking into account relevant data protection rules. The Commission will publish a list of such judgments on its website, including the name of the legal person, the date of the final judgment, a summary of the infringing activities, and the nature and amount of the penalty imposed⁵ This information can help competent authorities, other operators, and traders in their risk assessments and increase awareness among consumers and civil society. • The penalties laid down by Member States are without prejudice to their obligations under Directive 2008/99/EC on the protection of the environment through criminal law Member States have the discretion to define the penalties, including the level of the fine, but for legal persons, the maximum level cannot be lower than 4 % of the total annual Union-wide turnover. The penalties should effectively deprive those responsible of the economic benefits derived from their infringements, adhering to the principles of effectiveness, proportionality, and dissuasiveness. • Member States will have discretionary power to decide whether to provide for self-cleaning in the context of public procurement, ensuring that such provisions do not impede the effectiveness of the penalties by setting and applying clear rules on self-cleaning • The responsibility for the enforcement of the provisions generally lies with the Member States, and the principle of proportionality is a general principle of Union law applicable to the interpretation and enforcement of Union legislation. 			



ANNEX 3

RELEVANT CUSTOMS CODES

The Figure 11 provides the most relevant customs codes for the corrugated cardboard and converting sector.

Figure 11 – Common Input and Output HS codes for the corrugated board sector

INPUT PRODUCT	INPUT PRODUCT HS CODE	COMPANY TYPE USING INPUT PRODUCT	OUTPUT PRODUCT	OUTPUT PRODUCT HS CODE	CHANGE OF HS CODE AS PER ANNEX 1 OF EUDR1
Corrugated board	4808	Converter	Corrugated box	4819	No
Kraftliner	4804	Corrugator	Corrugated board	4808	No
Semi-chemical fluting	4805	Corrugator	Corrugated board	4808	No
Testliner	4805	Corrugator	Corrugated board	4808	No
Recycled fluting	4805	Corrugator	Corrugated board	4808	No
Bleached pulp	4701 4702 4703 4704 4705 4706	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes
Unbleached pulp	4701 4702 4703 4704 4705 4706	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes

¹ A change in the Commodity Code (HS, CN or TARIC) of a product already placed on the market results in a company placing a derived product on the market being an operator only if the change affects the digits that are listed in Annex I. For example, company A, based in the EU, imports Bleached Pulp (HS Code 4701), mills the pulp to paper and makes Kraftliner (HS code 4804) available on the market. Company B, also based in the EU, subsequently uses the Kraftliner (HS Code 4804) to produce Corrugated board (HS Code 4804). In the given example, company A would be considered an operator under the Regulation when making the Kraftliner (HS code 4804) available on the market while company B would be classified as a trader. This is because in the case of HS 47, 48, and 49 only the first two digits of HS codes are listed in Annex 1 of the EUDR: Company B processes a product with the 2-digit HS code 48 into a product that also has a 2-digit HS code 48.



INPUT PRODUCT	INPUT PRODUCT HS CODE	COMPANY TYPE USING INPUT PRODUCT	OUTPUT PRODUCT	OUTPUT PRODUCT HS CODE	CHANGE OF HS CODE AS PER ANNEX 1 OF EUDR1
Recovered fibre including: Mixed Grades Corrugated and Kraft, pre-consumer Corrugated and Kraft, post-consumer Newspaper and Magazines Other grades	4707	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes
Pulpwood logs	4403	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes
Wood chips, a by-product of nearby sawmills	4401	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes
Sawmill residues	4401	Paper Mill	Kraftliner Semi chemical fluting Testliner Recycled fluting	4804 4805	Yes



FULL PRODUCT DUE DILIGENCE

For EU importers and timber harvesters

DEVELOPING A STRATEGY FOR CONDUCTING FULL DUE DILIGENCE

It should be noted that understanding and implementing full product due diligence requires the support for a Due diligence specialist and either bespoke or third-party tools to support the processes.

TIMING OF FULL DUE DILIGENCE

Full due diligence and the registration of the DD statement must be conducted prior to the supply (first placing, making available, exporting) of relevant products from the 30 December 2025.

Therefore, all existing suppliers should be onboarded before this date. All new suppliers after this date should be onboarded and full due diligence completed before the supply (first placing, making available, exporting) of relevant products. Providing sufficient time to conduct full product due diligence can take in excess 2 months.

INFORMATION GATHERING

Article 9 requires that a company gathers information for all **relevant products**, whether or not the country of harvest is defined as Low, Standard or High Risk by the EC Benchmark. The types of information to be gathered should include:

- Product description, including trade name, HS/CN customs code, common name and full scientific name of tree species used
- Quantity of the relevant product to be supplied. Note that companies can choose to forecast the quantity for the year
- Country of harvest
- Geolocation of plots of land where the wood was harvested and the date and time range of production
- Details of supplier (name, address, email, website)
- Details of business customers (name, address, email, website)
- 'Adequately conclusive and verifiable information' that the relevant products comply with the Prohibition

Gathering 'adequately and conclusive evidence of compliance' with the Prohibition

The approach is company specific and must be developed by a competent DD specialist. This could include:

Adequate traceability information back to the geolocation plots of land. For example, using Digital traceability software, manual supply chain mapping and commercial and transport documents to confirm the flow of materials from the forest to the customer.

The **supply chain map** describes each 'supply chain node' within the supply chain. Each physical site and legal entity involved in the supply chain should be described. The supply chain map could be an electronic or hand-drawn diagram or could be described in a Word table or Excel spreadsheet.

Supporting evidence demonstrate how material flows between each supply chain node. Supporting documents can include

- commercial (invoices and delivery notes); and
- transport documents.

These documents can be used to demonstrate the relevance and probability of the information and the material flow provided by the supplier being correct.



For more information on digital traceability refer to 'WWF Step by Step Guide to EUDR Conformance's: Appendix 1 – Leadership Practices; section 'Digital Supply Chain Management Tools' for more information' https://www.feu.awsassets.panda.org/downloads/eudr-step-by-step-guide_v1_hd.pdf

Adequately conclusive and verifiable evidence of compliance with Prohibition of deforestation to agricultural land, or forest degradation after 30th December 2020; where harvesting has induced forest degradation on the plot(s) of land from which the wood was harvested.

- Evidence should show that the plot of land did not become agricultural land after 30th December 2020, and since then, there is regeneration, and that forest regeneration is not deliberately prevented.
- Evidence of no-deforestation and degradation for certified forests is not limited to but could include valid FSC or PEFC Forest certificate, FSC or PEFC public summary report. The validity of certificates should be checked. Public summary reports should show that there is no evidence for limited conversion.
- Evidence for uncertified forest could include forest management plans, harvesting license demonstrating thinning or selective logging, regular field checks to monitor regeneration activity, and long-term satellite monitoring to determine if harvested geolocated forest plots have regenerated.
- Operators should take reasonable measures to satisfy themselves that such documents are genuine, depending on their assessment of the general situation in the country of production.

Evidence of legal production.

- Evidence of legal production for certified forests is not limited to but could include Valid FSC or PEFC Forest certificate, FSC or PEFC public summary report. The validity of certificates should be checked. Public summary reports should show that there is no evidence for non-compliance with legislation.
- Evidence of legal production for uncertified forests is not limited to but could include:
 - Business registration certificate, or alternative evidence in case of different use/ownership rights (public, private, cooperations, communities) to confirm that the forest entity is legally registered
 - Forest Management Plan to confirm its availability, as required by most legislations
 - Harvesting License to confirm its availability, as required by most legislations
- Operators should take reasonable measures to satisfy themselves that such documents are genuine, depending on their assessment of the general situation in the country of production. See EC Guidance Section 6 Legality, b) Due diligence regarding legality https://environment.ec.europa.eu/document/5dc7aa19-e58f-42a3-bbbe-f0eb2e5a1d3a_en

This information should be reviewed at least once a year or at any time when information changes.

RISK ASSESSMENT

For relevant products containing virgin material from countries defined as Standard or High Risk by EC Benchmark

For each relevant product from Standard or High-Risk countries of harvest, as determined by the EC Benchmark, the company should assess whether the risk of breaking the Prohibition is negligible or non-negligible, considering the following risk assessment criteria. **Where the risk is non-negligible the company should proceed to the risk mitigation step.**

In the assessment, the risk assessor should consider credible published risk assessments, data sets relating to specific indicators and other verifiable sources of information.

[See Section 5.FURTHER INFORMATION](#) >

The risk assessor should consider how the geographic scale, frequency, severity and likelihood of any negative findings in the assessment of individual risk assessment criteria relate to the risk of non-compliance with the Prohibition. Risks must be assessed for a country, a sub-national region, or a smaller regional scale where the risk varies within a country.

Risk assessment criteria must include those reflected in Article 10 (2)(a) to (n). These have been summarised below to include:



Deforestation and Forest Degradation

- EC Country Benchmarking result
- presence of forests, to identify any countries with low forest cover where a claim may be fraudulent
- prevalence of deforestation or forest degradation

Ensuring whether the geolocation of the plot of land is accurate

- complexity of the supply chain
- risk of circumvention of EUDR, of mixing with relevant products of unknown origin or non-compliant product

This can be done through assessing the supply chain map's complexity and sample-based checks of evidence, such as commercial (invoices and delivery notes) and transport documents, demonstrating how material flows between each supply chain node. These documents can be used to assess the relevance and probability of the information and the material flow provided by the supplier being correct and thereby the risk of circumvention and mixing. Characteristics to assess include:

- Supplier legal name and address,
- FSC or PEFC input and output claims,
- product types,
- tree species, and
- quantity of materials at each stage in the supply chain.

Assessing the risk of compliance with all applicable legislation in the country of production related to the area of production

- presence of Indigenous peoples, consultation, claims on ownership or use right claims (noting that where there are unresolved claims on ownership or use rights, this is often in areas where risks of deforestation and forest degradation are higher)
- corruption, fraud, enforcement (also relevant to ensuring whether the geolocation of the plot of land is accurate)
- human rights violations
- armed conflict
- presence of trade sanctions

Additional criteria which gather supporting information

- EC expert groups conclusions
- substantiated concerns and information on the history of non-compliance of operators or traders along the relevant supply chain with EUDR
- any information on the risk that the relevant products are non-compliant.
- complementary information on compliance with this Regulation, including forest and product certification

This risk assessment result should be reviewed at least once a year or when information changes

Exception: For relevant products containing virgin material from countries defined as 'low risk' by EC Benchmark/simplified due diligence

For each relevant product from Low-Risk countries of harvest, as determined by the EC Benchmark/simplified due diligence, product risk assessment should focus on complexity of the supply chain and risk of circumvention to confirm the relevant product contains only virgin wood fibre from Low Risk Countries or parts thereof as required in Article 13 (1).

Where the risk is non-negligible, the company should proceed to the risk mitigation step.

To conduct risk assessment, the company can use the criteria set out in Article 10 (2)(i) and (j)

(i) The complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where virgin wood fibre was harvested

- As defined by the EC Guidance, for virgin wood fibres, supply chain complexity can be assessed considering
 - Does the relevant product consist of more than one tree species?



- Have the timber and/or timber products been traded in more than one country?
- (j) The risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas that are Standard or High Risk. This can be assessed in several ways, including assessing the source, reliability, validity, and links to other available documentation of the information gathered in Step 1, the level of corruption, prevalence of document and data falsification and lack of law enforcement.

In addition, it is recommended that the company consider the following risk assessment criteria in Article 10 (2), where they relate to Article 10 (2)(i) and (j)

- (g) the source, reliability, validity, and links to other available documentation of the information referred to in Article 9(1)
- (h) concerns in relation to the country of production and origin or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement,

In most cases it is probably not necessary to consider the following additional text set out within Article 10(2)(h) “violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union;”

- (k) conclusions of the meetings of the Commission expert groups supporting the implementation of this Regulation, as published in the Commission’s expert group register;
- (l) substantiated concerns submitted under Article 31, and information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation;
- (m) any information that would point to a risk that the relevant products are non-compliant;
- (n) complementary information on compliance with this Regulation, which may include information supplied by certification or other third-party verified schemes, including voluntary schemes recognised by the Commission under Article 30(5) of Directive (EU) 2018/2001 of the European Parliament and of the Council (21), provided that the information meets the requirements set out in Article 9 of this Regulation

In the assessment, the risk assessor should consider credible published risk assessments, data sets relating to specific indicators and other verifiable sources of information.

The risk assessor should consider how the geographic scale, frequency, severity and likelihood of any negative findings in the assessment of individual risk assessment criteria relate to the risk of non-compliance with the Prohibition. Risks must be assessed for a country, a sub-national region, or a smaller regional scale where the risk varies within a country.

Sources of information include those listed in [See Section 5.FURTHER INFORMATION >](#)

Where the risk is non-negligible the company should process to the risk mitigation step.

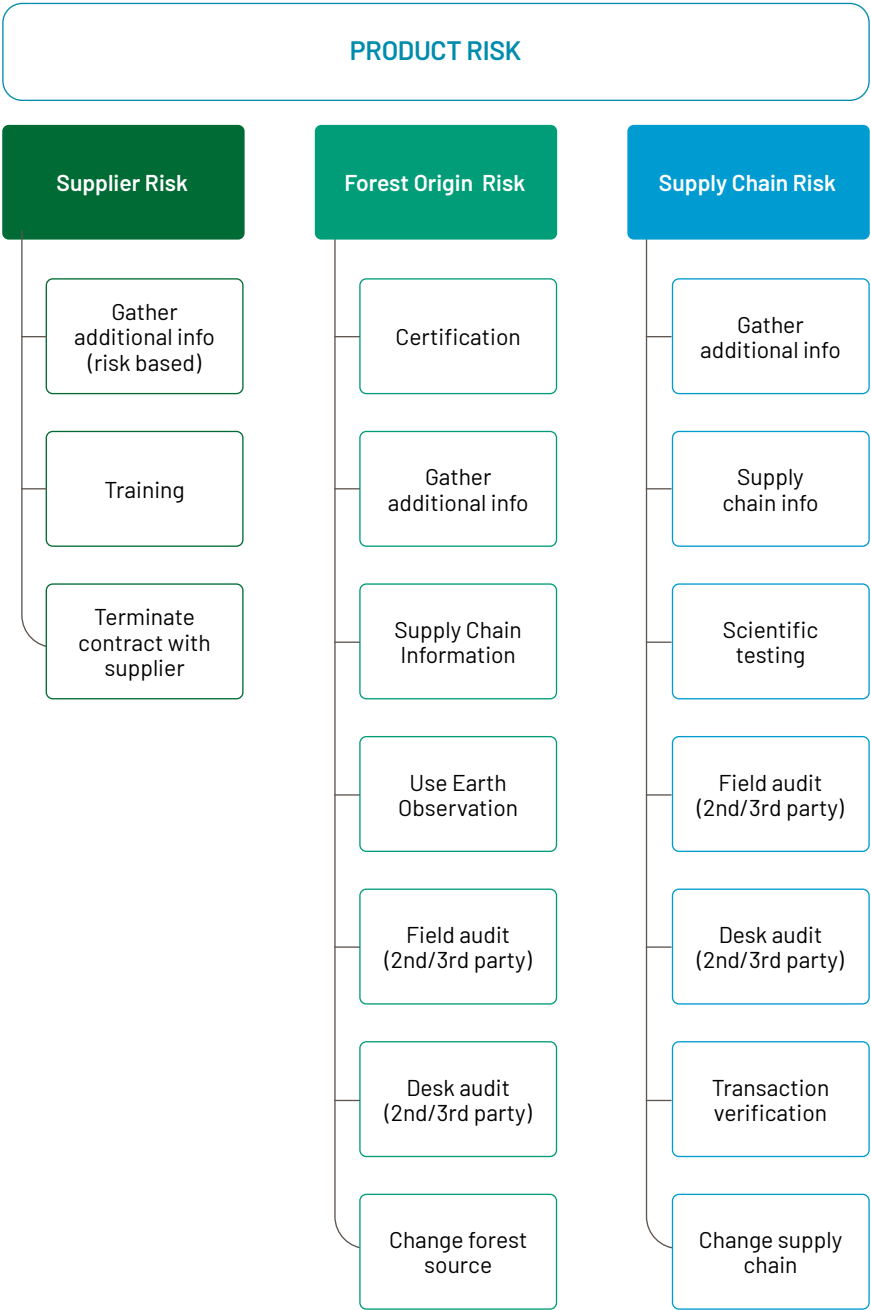


RISK MITIGATION

Where the company identifies that there is a more than a negligible risk of non-compliance with the Prohibition, risk mitigation must be conducted. Once the risk mitigation is complete, the company returns back to the risk assessment process to check whether the risk has been reduced to negligible. If it has, the company can supply the relevant products on the EU market or export them. If not, the company cannot supply the products on the EU market or export them.

Risk mitigation measures vary depending on the risk identified, as outlined in Figure 12.

Figure 12 Risk mitigation measures



For more information on how to implement risk mitigation, refer to

[See Section 5.FURTHER INFORMATION >](#)

[Procedure 03: Conduct Product Due Diligence >](#)



EXAMPLE OF A THIRD-PARTY TOOL FOR CONDUCTING PRODUCT DUE DILIGENCE

Companies should carefully consider their legal obligations and choose a strategy for conducting due diligence that is relevant to their company. This can include developing bespoke in-house solutions, purchasing third-party solutions, or adapting existing third-party tools.

One example third party tool that companies could use and adapt is the WWF *Step by Step Guide to EUDR Conformance's, Annex 2 Product Record*.

Introducing the WWF Product Record

1. Companies considering this tool should review the original tool available here https://forestsforward.panda.org/resources/responsible_sourcing

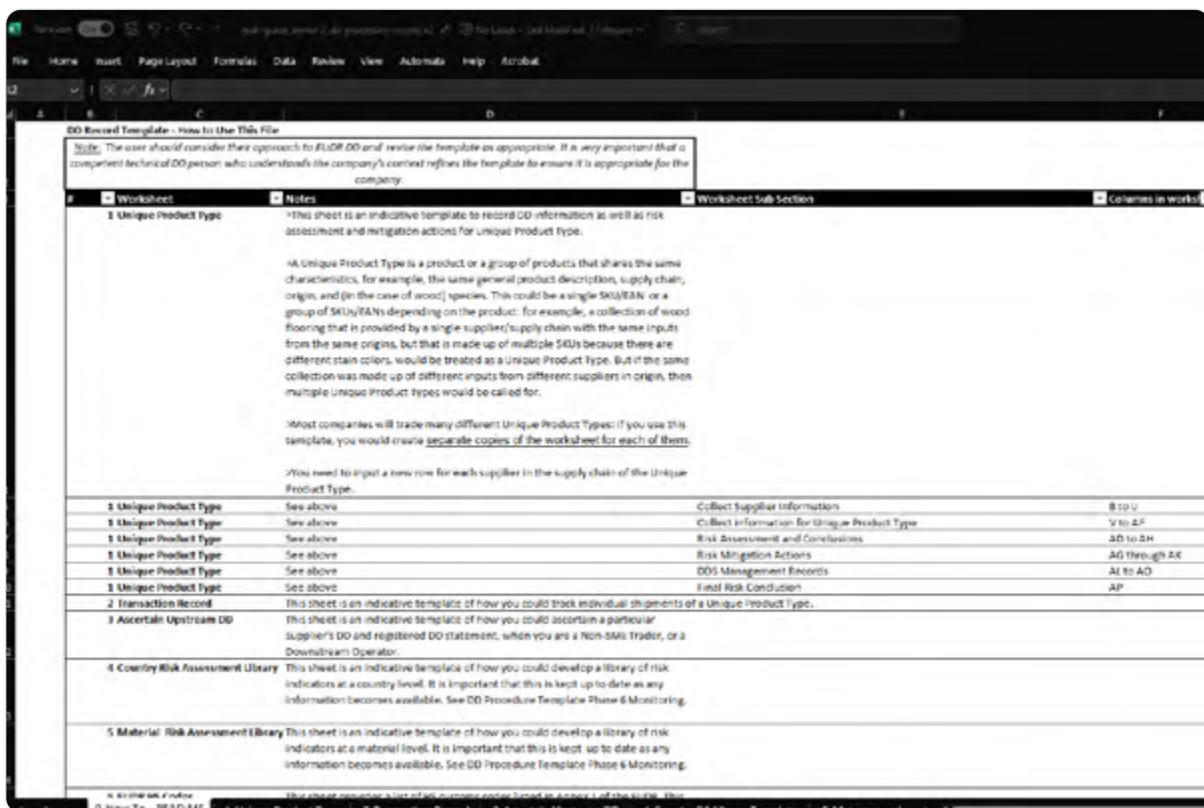
Figure 13 WWF EUDR Step-by-Step Guide to EUDR



2. Make yourself familiar with the original spreadsheet Annex 2 – Due Diligence Procedure Record

- Use the worksheet '0-How To - READ ME'.
- This tool is not intended to be an exhaustive approach to due diligence, but a starting point for a competent due diligence specialist to adapt for their own company.
- Includes risk of
 - the country and parts thereof
 - Product material complexity
 - Supply chain complexity and
 - Compliance with the Prohibition at the plot of land where the virgin wood fibre was harvested.

Figure 14 WWF EUDR Step-by-Step Guide to EUDR Annex 2 - Due Diligence Procedure Record





ANNEX 5

EUDR Q&A

PRODUCTS IN SCOPE

Question

Which products are affected?

- Packing and filling materials, such as padding
- Paper that is placed between stacks as intermediate layers
- Edge protectors
- Are corrugated board sheets delivered to other processors for further processing subject to the declaration requirement unless they consist exclusively of recycled material?
- Die-cutting tools that are resold: Do these tools, made of wood or containing wood, need to be declared?

Answer

Explore the section [Erreur ! Source du renvoi introuvable.](#)

Question

Are only new pallets affected, or do used ones also fall under the new regulation?

Answer:

As long as the concerned packaging, such as a pallet, is placed on or made available on the market or exported as a product in its own right (i.e. standalone packaging) rather than as packaging for another product, it is covered by the Regulation, and therefore, the relevant due diligence requirements apply (refer to 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 not covered by the scope of the Regulation. This means that selling or renting used packaging material to other companies is not subject to EUDR. Similarly, empty packaging material already used for the first time to support, protect or carry another product, for instance, when traded within a closed loop exchange system (i.e., pallets are transferred from one company to another to be reused for transport) is not covered by the Regulation. For additional information on renting of products, refer to EC FAQ V4.0 2.14.

If packaging that has already been used to support, protect or carry another product is repaired and sold, it must comply with EUDR regarding new relevant products used for the repair (e.g. a pallet that is repaired with non-recycled wood components). In the example, a new DDS must be submitted for the pallet, but only the new wood components are subject to the due diligence exercise.

Question

How do we define the relevance of the EUDR for materials such as wooden pallets, paper cores of reels, paper wrappers, and paper scrap?

Answer

Explore the section [How to determine which products fall within the scope of the EUDR](#) > to find out more.

Question

Should we require our suppliers to include their Due Diligence Statement numbers regarding pallets in their delivery notes?



Answer

First explore the section [How to determine which products fall within the scope of the EUDR](#) > If the transaction of pallets is in scope of EUDR, It would be sensible to include the DD Statement numbers of pallets on the delivery note or invoice, or communicate them through IT systems.

Question

Is there a difference between buying paper and producing sheets of corrugated board vs. buying sheets of corrugated board and producing packaging?

Answer

There is no difference in EUDR obligations because in both examples, there is no change of the 2-digit HS code 48 Explore the section [How to determine which products fall within the scope of the EUDR](#) >

Question

When do SMEs need to comply with the EUDR?

Answer

Companies and legal persons must comply with the law. Transition periods apply, depending on

- whether the relevant product is within the scope of EUTR or not;
- when it was first placed on the market (including produced/harvested, or imported)
- and the size of the company

[See Figure 4](#) >

Question

What steps must I take to comply with the EUDR (as an SME or non-SME)?

Answer

Refer to [Figure 1](#) > and the [ANNEX 2 GLOSSARY](#) > to identify your type and size of company and then follow the advice in the flow chart.

Question

As an SME, do I have to create a Due Diligence Statement?

Answer

- If you are an SME upstream operator (importer or forest), you do have to register a Due Diligence Statement.
- If you are an SME downstream operator, you do *not* have to register a Due Diligence Statement for parts of relevant products for which due diligence has already been implemented. Still, you should check and record your supplier's DD reference number and communicate it to your business customers. If, as a result of checking the supplier DD, it shows that all or part of the relevant products have not been subject to due diligence, the company should exercise due diligence in full and submit a DD Statement.
- If you are an SME trader, you do not have to register a DD statement. You only need to record your supplier's details, DD reference number, and customer's details.

Refer to [How to determine a company's EUDR obligations](#) > for details.

Question

How is "batch" defined? Does every truckload have to be checked?

Answer

To simplify obligations and reduce the administrative burden for operators, a DD statement can cover multiple physical



batches/shipments.

In these situations, the operator (or non-SME trader, refer to 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, including that the

- additional complexity may increase the risk of non-compliance, and
- that once the quantity of products covered by the due diligence statement has been met, a new statement must be filed for additional quantities (refer to EUDR FAQ 5.19). (copied from: EC 2025).

TRADE - IMPORT, EXPORT AND SUPPLY/TRADE WITHIN THE EU

Question

Placing on the market is defined in Article 2(16) of the EUDR as “the first making available on the Union market of a relevant raw material or relevant article.” How should the term “first making available” be understood? What qualifies as an ‘article’ in our industry?

Answer

Please refer to the [ANNEX 2 GLOSSARY](#) > for a detailed explanation.

Question

In the case of commodities/relevant products imported into the EU from non-EU countries, what triggers the requirement for a DD Statement? The physical movement of the products into the EU territory or just the transfer of ownership without movement of the products?

Answer

The earliest a DDS can be submitted is after the trees have been logged, the due diligence has been exercised and when all information that is needed for submission is available. T

The DDS shall be submitted and the reference number of the DDS obtained before the lodging of the customs declaration, because the reference number has to be included on the customs declaration.

A Due Diligence Statement should not cover shipments/batches over a period longer than one year.

See EUDR FAQ version 4, question 5.19., 5.20, 5.21

Question

Can a company located in the UK enter its information into the Commission’s tool, or what can we do to provide good service to our European customers?

Answer

Non-EU companies can submit Due Diligence Declarations to TRACES NT if they are listed as the importer or consignee of record when importing goods in the EU.



Question

Company 1 purchases paper to make corrugated cardboard boxes for clients

- If it buys paper made from virgin fibres from suppliers located in the European Union, will they be considered operators, while the corrugated factories act as traders?
- Alternatively, if the company transforms the paper into corrugated cardboard, does it qualify as an operator?

Answer

- Whether the suppliers in the European Union are considered downstream operators or traders depends on the type of company.
- They are downstream operators if they transform one product into another product with a different 2-digit HS code (e.g. 47 into 48); they are traders if they simply trade a product or transform one product into another product with the same 2-digit HS code.
- If Company 1 transforms paper into corrugated cardboard, it is considered a trader.

See also: [How transforming a product from one HS code into another HS code is defined under EUDR](#) > and [Annex 3 Relevant Customs Codes](#) >.

Question

Does the EUDR apply only to EU import/export or is it within the EU too?

Answer

The EUDR also applies within the EU. All EU companies supplying (first placing or making available on the EU market or exporting) products relevant to the EUDR have obligations. Refer to [How to determine a company's EUDR obligations](#) > to understand which companies the EUDR applies to.

Question

Are we legally obliged to provide our end customers with DD statements (for our virgin fibre paper inputs)?

Answer

All companies except SME traders are legally obliged to pass DD Statement reference numbers on to business customers as required in Article 4(7). It is also recommended that SME traders share DD Statement reference numbers on a voluntary basis.

DD Statement

Question

What should I do if my supplier does not share the DD Statement reference number with me?

Answer

- If your supplier is not an SME trader, they are legally obliged under Article 4(7) to provide their customers with the DD statement reference number.
- If your supplier is an SME trader, it is legally obliged to keep its supplier's DD statement reference number on record. Still, it is not legally obligated to share the number with their customers.
- Consequently, if your supplier refuses to share the reference number with you, you should consider:
 - Informing the supplier about its legal and contractual obligations and the negative impacts on your business.
 - If the supplier does not react and they have a legal obligation to supply you with a reference number, consider reporting this non-compliance to the relevant competent authority.
 - Ending your relationship with this supplier.



Question.

Should our Due Diligence Statement reference numbers be included in our delivery notes or invoices?

Answer

First explore the section [How to determine which products fall within the scope of the EUDR](#) >. If the transaction is in scope of EUDR, it would be sensible to include the DD Statement numbers on the delivery note or invoice, or communicate them through IT systems.

EC BENCHMARK AND LOW-RISK, STANDARD AND HIGH-RISK COUNTRIES

Question.

Is it correct that if a company purchases paper solely from within the EU, it is not required to conduct risk assessments or implement risk mitigation, since EU countries are generally regarded as low risk?

Answer

It is correct that if a company purchases paper solely from within the EU, it is not required to conduct risk assessments or implement risk mitigation if a DD statement has already been registered and communicated by the supplier. Where no DD upstream statement is available, full DD must be implemented.

However, the company is not exempt from EUDR; it still has obligations. Refer to [How to determine a company's EUDR obligations](#) > to find out more about which obligations apply.

Question

Do we have to check the DD Statements of our paper suppliers, even if the wood used for production comes exclusively from non-risk countries?

Answer

Explore [Section 3. WHAT ARE THE OBLIGATIONS](#) >.

ASCERTAIN/CHECK SUPPLIER DD

Question

What is the minimum threshold for accepting reference numbers from suppliers?

Answer

There is no minimum threshold.

Question

What does it mean to ascertain robustness of the Due Diligence System of a supplier?

Answer

Refer to [Procedure 02: Check \(ascertain\) Supplier's Product Due Diligence is in accordance with EUDR](#) >.

Question

We are buying liners and fluting from a board mill in Poland, which sources pulp from within the EU, e.g., Brazil. Should the risk assessment only consider the producing country (Poland)? How can we know precisely where the wood is harvested since the geolocations can be hidden? Is it correct that sharing geolocations further down the supply chain is not mandatory?



Answer

If you are an EU company buying from a Polish company, you will likely be a downstream trader.

If you are a large company, you must check (ascertain) that your supplier's product due diligence is robust, check your supplier's DD reference number is valid, record it and communicate it to your customer. If your supplier's DD is robust, you do not need to assess the risk and do not need to resubmit the geolocation information provided by the supplier.

If you are an SME company, you only need to check whether your supplier's DD reference number is valid, record it, and communicate it to your customer.

Refer to [Procedure 03: Conduct Product Due Diligence](#) >.

INFORMATION AND GEOLOCATION

Question

What data do I need from my suppliers?

Answer

This depends on the size of your company and whether you are an importer, trader, downstream operator/processor, or exporter.

Refer to [How to determine a company's EUDR obligations](#) > to identify which compliance scenario applies to you. Then follow the advice in the flow chart. This will help you to determine the relevant example procedure and use the template provided.

Question

What information must I pass on to my customers if they are distributors/traders?

Answer

This depends on the size of your company and whether you are an importer, trader, downstream operator/processor, or exporter.

Refer to [How to determine a company's EUDR obligations](#) > to identify which compliance scenario applies to you. Then follow the advice in the flow chart.

Question

What information do I have to pass on to my customers if they are the final customers and use the packaging to transport their goods?

Answer

This depends on the size of your company and whether you are an importer, trader, downstream operator/processor, or exporter.

Refer to [How to determine a company's EUDR obligations](#) > to identify which compliance scenario applies to you. Then follow the advice in the flow chart.

Question

How do I pass on the information to my customers?

Answer

This depends on the size of your company and whether you are an importer, trader, downstream operator/processor, or exporter.

Refer to [How to determine a company's EUDR obligations](#) > to identify which compliance scenario applies to you. Then follow the advice in the flow chart.

Question.



We are a paper mill, and we source wood from one sawmill, which sources from up to 500 different geolocations. Can we issue one DDS for the mill's output containing all 500 locations?

Answer.

This is called a "Declaration of Excess".

In a declaration of excess, geolocation coordinates for a larger number of plots than are used for the commodity's production are submitted.

It is essential to understand that:

- The operator must take full responsibility for compliance with EUDR requirements for all declared plots, demonstrating a negligible risk of non-compliance for each.
- If only one plot of land within that declaration of excess is non-compliant, that part must be identified and separated from the rest and must not be placed on the market, or the whole declaration of excess is non-compliant.

It is also important to note that:

- This could include plots of land in different countries. In this case, all relevant countries of production and geolocation information for each individual plot of land must be included in a Due Diligence Statement.
- The EC has explained that declaring an excessive number of plots should not be applied on a regional or national level.

Question.

- What should we do if, due to mixed-source fibre, it is impossible to trace the material back to its geolocation and provide the geolocation information?
- When providing the geolocation coordinates (e.g. for residual wood chip volumes) is not feasible, is there any leniency or methods to clarify this on a DDS?

Answer

If identification and separation are impossible, all relevant products covered by that DD Statement are non-compliant.

If an operator cannot obtain the information required by the Regulation from its suppliers, it must not place the products in question on the EU market or export them from the EU, as this would constitute a breach of the Regulation.

Question

As an SME or non-SME, do I need to search for the geocoordinates for each paper used?

Answer

This depends on your role in the supply chain.

- If you are not an importer, you do not need to search geocoordinates if valid upstream DD statements are available. Find out more about your obligations in [How to determine a company's EUDR obligations](#) > to understand which compliance scenario applies to you. Then follow the advice in the flow chart.
- If you are an importer into the EU, you must gather and declare in a Due Diligence Statement the geolocations of each plot of land from which the wood has been harvested or make a Declaration of Excess. This does not depend on whether you are an SME or a non-SME. Refer to [Procedure 03: Conduct Product Due Diligence](#) >.



MANAGING STOCK

Question

When goods become EUDR relevant, at what point in time should we create a DD Statement and share it with the customer?

Answer

Extract from EUDR FAQ V.4

5.19 A Due Diligence Statement should not cover shipments/batches over a period longer than one year from the time of submission of the statement.

5.21 The earliest a DDS can be submitted is after due diligence has been exercised or ascertained and when all information that is needed for submission is available (including the quantity planned to be placed or made available on the market or exported).

It should also be noted that as set out in 5.20. 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 declaration⁵.

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. It is equally possible to include multiple DDS reference numbers in one customs declaration.

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 has been produced and in the case of a derived product, the product has been manufactured), and is supplied on the market (for distribution, consumption or use) and two or more legal or natural persons enter into an agreement in which the operator promises the supply of the relevant product. Such agreement could provide for the supply in return for payment or free of charge. To demonstrate in a forest related example, the DDS shall be submitted by the latest when both elements are fulfilled: i) the harvested logs are available, and ii) a purchase/supply agreement of the harvested logs is finalized by agreeing on the supply to a third entity, for example a sawmill. This date is irrespective of the payment for the logs, the date of first shipment, or the date of transfer of ownership.

Question

How do we handle situations where our supplier already has the material in stock and cannot provide us with a declaration of due diligence?

Answer

Your safest option is to choose not to purchase the product if the supplier cannot demonstrate compliance with the Prohibition and provide a DDS when required [Articles 4(1), 5(1)].



PRODUCTS SUPPLIED DURING THE TRANSITION PERIOD

Question

What proof is needed to show that an Annex 1 EUDR product is out of the scope of the EUDR because it was supplied on the EU market before 30 December 2025? For example, this could include the supply of logs or manufactured relevant products before 30 December 2025.

Answer

To prove that an Annex I product was produced before 30th December 2025, and is therefore not subject to the EUDR:

For goods imported into the EU, Customs Declaration (for imported products): For imported products, the customs declaration of the relevant commodities or products will be accepted as evidence of having been placed on the market before the date of application.

For EU-produced goods, other documentation should be accepted as evidence, such as:

- Documentation relating to production (e.g., felling tickets)
- Bill of lading
- Proforma invoice accompanying the delivery to the customer
- Delivery notes



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