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**► B 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**

(Text with EEA relevance)  
(OJ L 150, 9.6.2023, p. 206)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024	L 3234	1	23.12.2024
► <u>M2</u>	Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025	L 2650	1	23.12.2025



**REGULATION (EU) 2023/1115 OF THE EUROPEAN PARLIAMENT  
AND OF THE COUNCIL**

**of 31 May 2023**

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Union of certain commodities and products associated with deforestation  
and forest degradation and repealing Regulation (EU) No 995/2010**

**(Text with EEA relevance)**

**CHAPTER 1**

**GENERAL PROVISIONS**

*Article 1*

**Subject matter and scope**

1. This Regulation lays down rules regarding the placing and making available on the Union market as well as the export from the Union of relevant products, as listed in Annex I, that contain, have been fed with or have been made using relevant commodities, namely cattle, cocoa, coffee, oil palm, rubber, soya and wood, with a view to:

- (a) minimising the Union's contribution to deforestation and forest degradation worldwide, and thereby contributing to a reduction in global deforestation;
- (b) reducing the Union's contribution to greenhouse gas emissions and global biodiversity loss.

2. Except as provided for in Article 37(3), this Regulation does not apply to relevant products listed in Annex I produced before the date indicated in Article 38(1).

*Article 2*

**Definitions**

For the purposes of this Regulation, the following definitions apply:

- (1) 'relevant commodities' means cattle, cocoa, coffee, oil palm, rubber, soya and wood;
- (2) 'relevant products' means products listed in Annex I that contain, have been fed with or have been made using relevant commodities;
- (3) 'deforestation' means the conversion of forest to agricultural use, whether human-induced or not;
- (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;

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- (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;
- (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’;
- (7) ‘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;
- (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;
- (9) ‘naturally regenerating forest’ means forest predominantly composed of trees established through natural regeneration; it includes any of the following:
  - (a) forests for which it is not possible to distinguish whether planted or naturally regenerated;
  - (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;
  - (c) coppice from trees originally established through natural regeneration;
  - (d) naturally regenerated trees of introduced species;
- (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;
- (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;

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- (12) ‘other wooded land’ means land not classified as ‘forest’ spanning more than 0,5 hectares, with trees higher than 5 metres and a canopy cover of 5 to 10 %, or trees able to reach those thresholds in situ, or with a combined cover of shrubs, bushes and trees above 10 %, excluding land that is predominantly under agricultural or urban land use;
- (13) ‘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;
- (14) ‘produced’ means grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, on establishments;

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- (15) ‘operator’ means any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them, excluding downstream operators;
- (15a) ‘micro or small primary operator’ means an operator who is a natural person or a micro-undertaking or small undertaking, within the meaning of Article 3(1) and Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU of the European Parliament and of the Council<sup>(1)</sup>, irrespective of its legal form, established in a country classified as low risk in accordance with Article 29 of this Regulation, and who, in the course of a commercial activity, places on the market or exports relevant products that this operator itself has grown, harvested, obtained from or raised on relevant plots of land, or, as regards cattle, on establishments located in that country; this includes operators who exceed the limits of at least two of the three criteria set out in Article 3(1) and (2), first subparagraph, of Directive 2013/34/EU but who can demonstrate that the parts of their balance sheet total, net turnover and average number of employees during the financial year, related to the relevant commodities and the relevant products, do not exceed the limits of at least two of three of those criteria;

<sup>(1)</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

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- (15b) ‘downstream operator’ means any natural or legal person who, in the course of a commercial activity, places on the market or exports relevant products made using relevant products, all of which are covered by a due diligence statement or by a simplified declaration;

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- (16) ‘placing on the market’ means the first making available of a relevant commodity or relevant product on the Union market;

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- (17) ‘trader’ means any person in the supply chain other than the operator or downstream operator who, in the course of a commercial activity, makes relevant products available on the market;

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- (18) ‘making available on the market’ means any supply of a relevant product 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;

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- (19) ‘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, downstream operator or trader itself;

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- (20) ‘person’ means a natural person, a legal person or any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts;

- (21) ‘person established in the Union’ means:

- (a) in the case of a natural person, any person whose place of residence is in the Union;
- (b) in the case of a legal person or an association of persons, any person whose registered office, central headquarters or a permanent business establishment is in the Union;

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- (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 to act on its behalf in relation to specified tasks with regard to the operator’s obligations under this Regulation;

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- (23) ‘country of origin’ means a country or territory as referred to in Article 60 of Regulation (EU) No 952/2013;

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- (24) ‘country of production’ 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;
- (25) ‘non-compliant products’ means relevant products that do not comply with Article 3;
- (26) ‘negligible risk’ means the level of risk that applies to relevant commodities and relevant products, where, on the basis of a full assessment of product-specific and general information, and, where necessary, of the application of the appropriate mitigation measures, those commodities or products show no cause for concern as being not in compliance with Article 3, point (a) or (b);
- (27) ‘plot of land’ means land within a single real-estate property, as recognised by the law of the country of production, which enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant commodities produced on that land;
- (28) ‘geolocation’ means the geographical location of a plot of land described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits; for plots of land of more than four hectares used for the production of the relevant commodities other than cattle, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land;
- (29) ‘establishment’ means any premises, structure, or, in the case of open-air farming, any environment or place, where livestock are kept, on a temporary or permanent basis;

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- (30) ‘micro, small and medium-sized enterprises’ or ‘SMEs’ means micro, small and medium-sized undertakings, irrespective of their legal form, within the meaning of Article 3(1), Article 3(2), first subparagraph, and Article 3(3), respectively, of Directive 2013/34/EU;

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- (31) ‘substantiated concern’ means a duly reasoned claim based on objective and verifiable information regarding non-compliance with this Regulation and which could require the intervention of competent authorities;
- (32) ‘competent authorities’ means the authorities designated under Article 14(1);
- (33) ‘customs authorities’ means customs authorities as defined in Article 5, point (1), of Regulation (EU) No 952/2013;

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- (34) ‘customs territory’ means territory as defined in Article 4 of Regulation (EU) No 952/2013;
- (35) ‘third country’ means a country or territory outside the customs territory of the Union;
- (36) ‘release for free circulation’ means the procedure laid down in Article 201 of Regulation (EU) No 952/2013;
- (37) ‘export’ means the procedure laid down in Article 269 of Regulation (EU) No 952/2013;
- (38) ‘relevant products entering the market’ means relevant products from third countries placed under the customs procedure ‘release for free circulation’ that are intended to be placed on the Union market and are not intended for private use or consumption within the customs territory of the Union;
- (39) ‘relevant products leaving the market’ means relevant products placed under the customs procedure ‘export’;
- (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.

*Article 3***Prohibition**

Relevant commodities and relevant products shall not be placed or made available on the market or exported, unless all the following conditions are fulfilled:

- (a) they are deforestation-free;
- (b) they have been produced in accordance with the relevant legislation of the country of production; and

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- (c) they are covered by a due diligence statement or a simplified declaration, as required by the relevant provisions of this Regulation.

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## CHAPTER 2

**OBLIGATIONS OF OPERATORS, DOWNSTREAM OPERATORS AND TRADERS****▼B***Article 4***Obligations of operators**

1. Operators shall exercise due diligence in accordance with Article 8 prior to placing relevant products on the market or exporting them in order to prove that the relevant products comply with Article 3.

2. Operators shall not place relevant products on the market or export them without prior submission of a due diligence statement. Operators who, on the basis of the due diligence exercised in accordance with Article 8, conclude that the relevant products comply with Article 3 shall, before placing the relevant products on the market or exporting them, make available a due diligence statement to the competent authorities through the information system referred to in Article 33. Such electronically available and transmittable due diligence statement shall contain the information set out in Annex II for the relevant products and a declaration by the operator that the operator exercised due diligence and that no or only a negligible risk was found.

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3. By making the due diligence statement available to competent authorities or, in the case of micro or small primary operators, by submitting the simplified declaration referred to in Article 4a, the operator shall assume responsibility for the compliance of the relevant product with Article 3. Operators shall keep a record of the due diligence statements for five years from the date the statement is submitted through the information system referred to in Article 33.

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4. Operators shall not place relevant products on the market or export them where one or more of the following cases apply:

- (a) the relevant products are non-compliant;
- (b) the exercise of due diligence has revealed a non-negligible risk that the relevant products are non-compliant;
- (c) the operator was unable to fulfil the obligations referred to in paragraphs 1 and 2.

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5. Operators that obtain or are made aware of relevant new information, including substantiated concerns, indicating that a relevant product that they have placed on the market is at risk of not complying with this Regulation shall immediately inform the competent authorities of the Member States in which they placed the relevant product on the market, as well as downstream operators and traders to whom they supplied the relevant product. In the case of exports, the operators shall inform the competent authority of the Member State which is the country of production.



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6. Operators shall offer all necessary assistance to the competent authorities to facilitate the carrying out of the checks under Article 18, including access to premises and the making available of documentation and records.

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7. Operators shall communicate to downstream operators and to traders further down the supply chain of the relevant products they placed on the market or exported the reference numbers of the due diligence statements or, if applicable, the declaration identifiers associated to those products.

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*Article 4a*

**Simplified regime for micro or small primary operators**

1. The obligations laid down in Article 4(2), Article 4(3), second sentence, and Article 4(4), point (c), shall not apply to micro or small primary operators.

2. Micro or small primary operators shall submit a one-time simplified declaration in the information system referred to in Article 33 before placing relevant products on the market or exporting them. Those operators shall be assigned a declaration identifier after submitting their one-time simplified declaration.

3. Micro or small primary operators shall provide the information set out in Annex III when submitting the simplified declaration in the information system referred to in Article 33. Those operators may update the information contained in their simplified declaration following any major changes to the information they provided.

4. Where all information listed in Annex III is available in a system or database that exists under Union or Member State law, other than the information system referred to in Article 33, micro or small primary operators shall not be required to submit a one-time simplified declaration in accordance with paragraph 2 of this Article. Member States shall make that information per operator available in the information system referred to in Article 33. The micro or small primary operator shall place the relevant products on the Union market or export them only after having been assigned a declaration identifier.

5. For micro or small primary operators, the geolocation referred to in Article 9(1), point (d), may be replaced by the postal address of all plots of land or the postal address of the establishment from which the relevant commodities that the relevant product contains, or has been made using, were produced.

**▼ M2***Article 5***Obligations of downstream operators and traders**

1. Downstream operators and traders shall place or make available on the market or export relevant products only if they are in possession of the information required under paragraph 3.
2. Downstream operators that are not SMEs ('non-SME downstream operators') and traders that are not SMEs ('non-SME traders') shall register in the information system referred to in Article 33 prior to placing or making available on the market or exporting relevant products.
3. Downstream operators and traders shall collect and keep the following information relating to the relevant products they intend to place or make available on the market or export:
  - (a) the name, registered trade name or registered trade mark, the postal address, the email address and, if available, a web address of the operators, downstream operators, or the traders who have supplied the relevant products to them, as well as, only in the event that their supplier is an operator, the reference numbers of the due diligence statements or the declaration identifiers associated to those products;
  - (b) the name, registered trade name or registered trade mark, the postal address, the email address and, if available, a web address of the downstream operators, or the traders to whom they have supplied the relevant products.
4. Downstream operators and traders shall keep the information referred to in paragraph 3 for at least five years from the date of the placing or making available on the market or export, and shall provide that information to the competent authorities upon request.
5. Downstream operators and traders that obtain or are made aware of relevant new information, including substantiated concerns, indicating that a relevant product that they have placed or made available on the market is at risk of not complying with this Regulation shall immediately inform the competent authorities of the Member States in which they placed or made available on the market the relevant product as well as downstream operators and traders to whom they supplied the relevant product. In the case of exports, downstream operators shall inform the competent authority of the Member State which is the country of production.

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6. If non-SME downstream operators and non-SME traders obtain or are made aware of relevant information indicating that a relevant product is not in compliance with the requirements set out in this Regulation, prior to placing or making available on the market or exporting relevant products, they shall immediately inform the competent authorities of the Member States in which they intend to place or make available on the market or from which they intend to export those relevant products. In the case of substantiated concerns, they shall verify that due diligence was exercised and that no or only a negligible risk was found. They shall not place or make available on the market or export relevant products unless the verification demonstrates no or only a negligible risk of non-compliance.

7. Downstream operators and traders shall offer all necessary assistance to the competent authorities to facilitate the carrying out of the checks under Article 19, including access to premises and the making available of documentation and records.

*Article 6***Authorised representatives**

1. Operators may mandate an authorised representative to submit the due diligence statement pursuant to Article 4(2) or to submit a simplified declaration pursuant to Article 4a(2) on their behalf. In such cases, the operator shall retain responsibility for the compliance of the relevant product with Article 3.

2. The authorised representative shall, upon request, provide a copy of the mandate in an official language of the Union to the competent authorities and a copy in an official language of the Member State in which the due diligence statement or the simplified declaration is handled or, where that is not possible, in English.

3. An operator that is a natural person or a microenterprise may mandate the next downstream operator or trader further down the supply chain that is not a natural person or a microenterprise to act as an authorised representative. Such next downstream operator or trader further down the supply chain shall not place or make available on the market or export relevant products without submitting the due diligence statement pursuant to Article 4(2) on behalf of that operator or, in the case of a micro or small primary operator, without submitting a simplified declaration on behalf of the micro or small primary operator in the information system referred to in Article 33. In such cases, the operator that is a natural person or a microenterprise shall retain responsibility for compliance of the relevant product with Article 3.

**▼B***Article 7***Placing on the market by operators established in third countries**

Where a natural or legal person established outside the Union places relevant products on the market, the first natural or legal person established in the Union who makes such relevant products available on the market shall be deemed to be an operator within the meaning of this Regulation.

**▼B***Article 8***Due diligence****▼M2**

1. Prior to placing relevant products on the market or exporting them, operators shall exercise due diligence with regard to all relevant products.

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2. The due diligence shall include:

- (a) the collection of information, data and documents needed to fulfil the requirements set out in Article 9;
- (b) risk assessment measures as referred to in Article 10;
- (c) risk mitigation measures as referred to in Article 11.

*Article 9***Information requirements**

1. Operators shall collect information, documents and data which demonstrate that the relevant products comply with Article 3. For this purpose, the operator shall collect, organise and keep for five years from the date of the placing on the market or of the export of the relevant products the following information, accompanied by evidence, relating to each relevant product:

- (a) a description, including the trade name and type of the relevant products as well as, in the case of relevant products that contain or have been made using wood, the common name of the species and their full scientific name; the product description shall include the list of relevant commodities or relevant products contained therein or used to make those products;

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- (b) the quantity of the relevant products; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 <sup>(1)</sup> against the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement or where provided as part of the simplified declaration;

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- (c) the country of production and, where relevant, parts thereof;

<sup>(1)</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

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- (d) the geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being placed or made available on the market or exported; for relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept; for all other relevant products of Annex I, the geolocation shall refer to the plots of land;
- (e) the name, postal address and email address of any business or person from whom they have been supplied with the relevant products;

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- (f) the name, postal address and email address of any business, downstream operator or trader to whom the relevant products have been supplied;

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- (g) adequately conclusive and verifiable information that the relevant products are deforestation-free;
- (h) adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity.

2. The operator shall make available to the competent authorities upon request the information, documents and data collected under this Article.

*Article 10***Risk assessment**

1. Operators shall verify and analyse the information collected in accordance with Article 9 and any other relevant documentation. On the basis of that information and documentation, the operators shall carry out a risk assessment to establish whether there is a risk that the relevant products intended to be placed on the market or exported are non-compliant. 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.

2. The risk assessment shall take into account, in particular, the following criteria:

- (a) the assignment of risk to the relevant country of production or parts thereof in accordance with Article 29;

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- (b) the presence of forests in the country of production or parts thereof;
- (c) the presence of indigenous peoples in the country of production or parts thereof;
- (d) the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof;
- (e) the existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity;
- (f) prevalence of deforestation or forest degradation in the country of production or parts thereof;
- (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, violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union;
- (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 the relevant commodities were produced;
- (j) the risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring;
- (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<sup>(1)</sup>, provided that the information meets the requirements set out in Article 9 of this Regulation.

<sup>(1)</sup> Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

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3. Wood products which fall within the scope of Regulation (EC) No 2173/2005 that are covered by a valid FLEGT license from an operational licensing scheme shall be deemed to comply with Article 3, point (b), of this Regulation.

4. The operators shall document and review the risk assessments at least on an annual basis and make them available to the competent authorities upon request. Operators shall be able to demonstrate how the information gathered was checked against the risk assessment criteria set out in paragraph 2 and how they determined the degree of risk.

*Article 11***Risk mitigation**

1. Except where a risk assessment carried out in accordance with Article 10 reveals that there is no or only a negligible risk that the relevant products are non-compliant, the operator shall, prior to placing the relevant products on the market or exporting them, adopt risk mitigation procedures and measures that are adequate to achieve no or only a negligible risk. Such procedures and measures may include any of the following:

- (a) requiring additional information, data or documents;
- (b) carrying out independent surveys or audits;
- (c) taking other measures pertaining to information requirements set out in Article 9.

Such procedures and measures may also include supporting compliance with this Regulation by that operator's suppliers, in particular small-holders, through capacity building and investments.

2. Operators shall have in place adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks of non-compliance of relevant products identified. Those policies, controls and procedures shall include:

- (a) model risk management practices, reporting, record-keeping, internal control and compliance management, including the appointment of a compliance officer at management level for non-SME operators;
- (b) an independent audit function to check the internal policies, controls and procedures referred to in point (a) for all non-SME operators.

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3. The decisions on risk mitigation procedures and measures shall be documented, reviewed at least on an annual basis and made available by the operators to the competent authorities upon request. Operators shall be able to demonstrate how decisions on risk mitigation procedures and measures were taken.

*Article 12***Establishment and maintenance of due diligence systems, reporting and record keeping**

1. In order to exercise due diligence in accordance with Article 8, operators shall establish and keep up to date a framework of procedures and measures to ensure that the relevant products they place on the market or export comply with Article 3 ('due diligence system').

2. Operators shall review the due diligence system at least once a year. Where operators become aware of new developments which could influence the due diligence system, they shall update the due diligence system to take account of those developments. Operators shall keep a record of such updates in their due diligence systems for five years.

3. Operators who do not fall within the categories of SMEs, including microenterprises, or natural persons shall, on an annual basis, publicly report as widely as possible, including via the internet, on their due diligence system, including on the steps taken by them to fulfil their obligations as set out in Article 8. Operators who fall also within the scope of other Union legal acts that lay down requirements regarding value chain due diligence may fulfil their reporting obligations under this paragraph by including the required information when reporting in the context of those other Union legal acts.

4. Without prejudice to Union data protection legislation, the reporting as referred to in paragraph 3 shall include the following information concerning relevant commodities and relevant products:

- (a) a summary of the information referred to in Article 9(1), points (a), (b) and (c);
- (b) the conclusions of the risk assessment carried out pursuant to Article 10 and measures undertaken pursuant to Article 11 and a description of the information and evidence obtained and used to assess the risk;
- (c) where applicable, a description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders or of the civil society organisations that are present in the area of production of the relevant commodities and relevant products.

5. Operators shall keep for at least five years all documentation related to due diligence, such as all records, measures and procedures pursuant to Article 8. They shall make that documentation available to the competent authorities upon request.



*Article 13***Simplified due diligence**

1. When placing relevant products on the market or exporting them, operators shall not be required to fulfil the obligations under Articles 10 and 11 where, after having assessed 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, they have ascertained that all relevant commodities and relevant products have been produced in countries or parts thereof that were classified as low risk in accordance with Article 29. In such cases, the operator shall make available to the competent authority upon request relevant documentation demonstrating that there is a negligible risk of circumvention of this Regulation or of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof.

2. Notwithstanding paragraph 1 of this Article, if the operator obtains or is made aware of any relevant information, including as a result of the assessment carried out under paragraph 1 of this Article, and including substantiated concerns submitted under Article 31, that would point to a risk that the relevant products do not comply with this Regulation or that this Regulation is circumvented, the operator shall fulfil all of the obligations under Articles 10 and 11 and shall immediately communicate any relevant information to the competent authority.

3. Where a competent authority is made aware of any information that would point to a risk of circumvention of this Regulation, including in cases in which relevant commodities or relevant products produced in a standard-risk or high-risk country or a part thereof are subsequently processed in a low-risk country or a part thereof from where they are placed on or leave the market, the competent authority shall take immediate action in accordance with Article 17(1) and, where necessary, adopt interim measures in accordance with Article 23.

## CHAPTER 3

**OBLIGATIONS OF MEMBER STATES AND THEIR COMPETENT AUTHORITIES***Article 14***Competent authorities**

1. Member States shall designate one or more competent authorities responsible for fulfilling the obligations arising from this Regulation.

2. By 30 December 2023 at the latest, Member States shall inform the Commission of the names, addresses and contact details of the competent authorities referred to in paragraph 1. Member States shall inform the Commission without undue delay of any changes to that information.

3. The Commission shall make the list of the competent authorities publicly available on its website without undue delay. The Commission shall regularly update the list, based on updates received from Member States.

**▼B**

4. Member States shall ensure that the competent authorities have adequate powers, functional independence and the resources to fulfil the obligations set out in this Chapter.

*Article 15***Technical assistance, guidance and exchange of information**

1. Without prejudice to the operators' obligation to exercise due diligence as set out in Article 8, Member States may provide technical and other assistance and guidance to operators. The Commission, in collaboration with Member States, may also provide, where necessary, guidance to operators and competent authorities. Technical and other assistance and guidance shall take into account the situation of SMEs, including microenterprises, and natural persons, in order to facilitate compliance with this Regulation, including as regards the conversion of data from relevant systems to identify the geolocation in the information system as referred to in Article 33. It shall also take into account relevant current and future Union legal acts containing due diligence obligations.

2. Member States shall facilitate the exchange and dissemination of relevant information, in particular with a view to assisting operators in risk assessment as set out in Article 10, and on best practices regarding the implementation of this Regulation.

3. The competent authorities and the Commission shall continuously monitor and exchange information on any significant change in the pattern of trade of relevant products that can lead to the circumvention of this Regulation.

4. Assistance shall be provided in a manner which does not compromise the independence, legal obligations or responsibilities of competent authorities in enforcing this Regulation.

**▼M2**

5. The Commission may facilitate the harmonised implementation of this Regulation, by issuing relevant guidelines, by ensuring continued exchange with experts, stakeholders and all relevant operators, including micro or small primary operators, downstream operators and traders, by developing best practices and by collecting technical feedback from the existing Commission Expert Group Multi-Stakeholder Platform on Protecting and Restoring the World's Forests, and by promoting adequate exchange of information, coordination and cooperation between competent authorities, between competent authorities and customs authorities, and between competent authorities and the Commission.

**▼B***Article 16***Obligation to carry out checks****▼M2**

1. The competent authorities shall carry out checks within their territory to establish whether operators, downstream operators and traders established in the Union comply with this Regulation. The competent authorities shall carry out checks within their territory to establish whether the relevant products that the operator, downstream operator or trader has placed or intends to place on the market, has made available or intends to make available on the market or has exported or intends to export comply with this Regulation.

**▼B**

2. The checks referred to in paragraph 1 of this Article shall be carried out in accordance with Articles 18 and 19.

**▼M2**

3. The competent authorities shall use a risk-based approach to identify the checks to be carried out. Risk criteria shall be identified based on an analysis of risks of non-compliance with this Regulation, taking into account in particular the relevant commodities, the complexity and the length of supply chains, including whether mixing of relevant products is involved, and the stage of processing of the relevant product, whether the plots of land concerned are adjacent to forests, the assignment of risk to countries or parts thereof in accordance with Article 29, paying special attention to the situation of countries or parts thereof classified as high risk, the history of non-compliance of operators, downstream operators or traders with this Regulation, risks of circumvention, and any other relevant information. The analysis of risks shall build on the information referred to in Articles 9 and 10 and may build on the information contained in the information system referred to in Article 33, and may be supported by other relevant sources such as monitoring data, risk profiles from international organisations, substantiated concerns submitted under Article 31, or the conclusions of Commission expert group meetings.

**▼B**

4. The Commission shall, where appropriate, establish and regularly review and update indicative risk criteria at Union level, in accordance with paragraph 3, and communicate them to competent authorities.

5. For the purposes of carrying out the checks referred to in paragraph 1, the competent authorities shall establish annual plans containing at least the following:

- (a) national risk criteria, established in accordance with paragraph 3, for the purpose of determining the checks that are necessary, which build upon any indicative risk criteria at Union level established by the Commission in accordance with paragraph 4, and systematically include risk criteria in relation to countries or parts thereof classified as high risk;

**▼M2**

- (b) the selection of operators, downstream operators and traders to be checked; that selection is to be based on the national risk criteria referred to in point (a), using, inter alia, information contained in the information system referred to in Article 33 and electronic data-processing techniques; for each operator, downstream operator or trader to be checked, competent authorities may identify specific due diligence statements to be checked.

**▼B**

6. The annual review of the plans by the competent authorities shall systematically build upon the results of the checks and the experience on implementation of the plans referred to in paragraph 5 in order to improve their effectiveness.

7. Competent authorities shall communicate their plans of checks, as well as updates thereto, to other competent authorities and the Commission. Competent authorities shall exchange information on and coordinate the development and application of the risk criteria referred to in paragraph 5 with competent authorities of other Member States and with the Commission, in order to improve the effectiveness of the enforcement of this Regulation.

**▼M2**

8. Each Member State shall ensure that the annual checks carried out by its competent authorities pursuant to paragraph 1 of this Article cover at least 3 % of the operators, non-SME downstream operators and non-SME traders placing or making available on the market or exporting relevant products that contain or have been made using relevant commodities produced in a country of production or parts thereof classified as standard risk in accordance with Article 29.

9. Each Member State shall ensure that the annual checks carried out by its competent authorities pursuant to paragraph 1 of this Article cover at least 9 % of the operators, non-SME downstream operators and non-SME traders placing or making available on the market or exporting relevant products that contain or have been made using relevant commodities as well as 9 % of the quantity of each of the relevant products that contain or have been made using relevant commodities produced in a country or parts thereof classified as high risk in accordance with Article 29.

10. Each Member State shall ensure that the annual checks carried out by its competent authorities pursuant to paragraph 1 of this Article cover at least 1 % of the operators, non-SME downstream operators and non-SME traders placing or making available on the market or exporting relevant products that contain or have been made using relevant commodities produced in a country or parts thereof classified as low risk in accordance with Article 29.

**▼ M2**

11. The quantified objectives of checks to be carried out by competent authorities shall be met separately for each of the relevant commodities. The quantified objectives shall be calculated by reference to the total number of operators, non-SME downstream operators and non-SME traders who placed or made available on the market or exported relevant products in the previous year, and to quantity, where applicable. Operators shall be considered as having been checked where the competent authority has checked the elements referred to in Article 18(1), points (a) and (b). Downstream operators and traders shall be considered as having been checked where the competent authority has checked the elements referred to in Article 19(1).

**▼ B**

12. Without prejudice to checks planned in advance pursuant to paragraph 5 of this Article, competent authorities shall carry out checks referred to in paragraph 1 of this Article when they obtain or are made aware of relevant information, including based on substantiated concerns submitted by third parties under Article 31, concerning a potential case of non-compliance with this Regulation.

**▼ M2**

13. Checks shall be carried out without prior warning of the operator, downstream operator or trader, except where prior notification of the operator, downstream operator or trader is necessary in order to ensure the effectiveness of the checks.

**▼ B**

14. The competent authorities shall keep records of the checks, indicating in particular their nature and results, as well as on the measures taken in the event of non-compliance. Records of all checks shall be kept for at least 10 years.

15. Records of checks carried out under this Regulation and reports of their results shall constitute environmental information for the purposes of Directive 2003/4/EC of the European Parliament and of the Council <sup>(1)</sup> and shall be made available upon request.

### *Article 17*

#### **Relevant products requiring immediate action**

1. Competent authorities shall identify situations where relevant products present such high risk of non-compliance with Article 3 that they require immediate action by competent authorities before those relevant products are placed or made available on the market or exported. Competent authorities shall register such identified situations in the information system referred to in Article 33.

<sup>(1)</sup> Directive 2003/4/EC of the European Parliament and of the Council of 28 January 2003 on public access to environmental information and repealing Council Directive 90/313/EEC (OJ L 41, 14.2.2003, p. 26).

**▼B**

2. When competent authorities identify the situations referred to in paragraph 1 of this Article, including when a due diligence statement relating to the relevant products concerned is submitted by an operator, the information system referred to in Article 33 shall identify the high risk of non-compliance with Article 3 and inform competent authorities, which shall:

- (a) take immediate interim measures under Article 23 to suspend the placing or making available of those relevant products on the market; or
- (b) once the electronic interface referred to in Article 28(1) is in place, in the case of relevant products entering or leaving the market, require customs authorities to suspend the release for free circulation or export of those relevant products under Article 26(7).

3. The suspensions referred to in paragraph 2 of this Article shall end within three working days or within 72 hours in the case of perishable relevant products, starting from the moment when the high risk of non-compliance is identified in the information system referred to in Article 33. Where the competent authorities, based on the result of the checks carried out within that period, conclude that they require additional time in which to establish whether the relevant products comply with Article 3, they shall extend the period of suspension, by additional periods of three working days, by means of additional interim measures taken under Article 23 or, in the case of relevant products entering or leaving the market, by notifying the customs authorities of the need to maintain the suspension under Article 26(7).

**▼M2***Article 18***Checks on operators**

1. The checks on operators shall include:
  - (a) examination of their due diligence system, including risk assessment and risk mitigation procedures, and of documentation and records that demonstrate the proper functioning of the due diligence system;
  - (b) examination of documentation and records that demonstrate that a specific relevant product that the operator has placed or intends to place on the market or intends to export complies with this Regulation, including, when applicable, through risk mitigation measures, as well as examination of the relevant due diligence statements or, for micro or small primary operators, examination of the relevant simplified declaration or the information made available by Member States per operator in the information system referred to in Article 33.

**▼ M2**

2. The checks on operators may also include, where appropriate, in particular where the examinations referred to in paragraph 1 have raised questions:

- (a) on-the-ground examination of relevant commodities or of the relevant products with a view to ascertaining their correspondence with the documentation used for exercising due diligence;
- (b) examination of corrective measures taken under Article 24;
- (c) any technical and scientific means adequate to determine the species or the exact place where the relevant commodity or relevant product was produced, including anatomical, chemical or DNA analysis;
- (d) any technical and scientific means adequate to determine whether the relevant products are deforestation-free, including Earth observation data such as from the Copernicus programme and tools or from other publicly or privately available relevant sources; and
- (e) spot checks, including field audits, including where appropriate in third countries, provided that such third countries agree, through cooperation with the administrative authorities of those third countries.

*Article 19***Checks on downstream operators and traders**

1. The checks on downstream operators and traders shall include the examination of documentation and records that demonstrate compliance with Article 5(1), (2), (3) and (4).

2. The checks on downstream operators and traders may also include, where appropriate, in particular where the examinations referred to in paragraph 1 have raised questions, spot checks, including field audits.

**▼ B***Article 20***Recovery of costs by competent authorities****▼ M2**

1. Member States may authorise their competent authorities to reclaim from the operators, downstream operators or traders the totality of the costs of their activities with respect to instances of non-compliance.

**▼ B**

2. The costs referred to in paragraph 1 may include the costs of carrying out testing, of storage and of activities relating to the relevant products that are found to be non-compliant products and are subject to corrective action prior to the release of those relevant products for free circulation, their placing on the market or their export.

**▼B***Article 21***Cooperation and exchange of information**

1. Competent authorities shall cooperate with each other, the customs authorities from their Member State, the competent authorities and customs authorities from other Member States, the Commission and if necessary, with the administrative authorities of third countries in order to ensure compliance with this Regulation, including as regards the implementation of field audits.

**▼M2**

2. Competent authorities shall establish administrative arrangements with the Commission concerning the transmission of information on investigations and the conduct of investigations. Competent authorities shall also communicate to the Commission any significant documented technical errors or significant disruptions arising from the information system referred to in Article 33.

3. Competent authorities shall exchange information necessary for the enforcement of this Regulation, including through the information system referred to in Article 33. That shall include giving access to and exchanging information on operators, downstream operators and traders, including due diligence statements and simplified declaration for micro or small primary operators, and on the nature and results of the checks carried out, with other Member States' competent authorities to facilitate the enforcement of this Regulation.

**▼B**

4. Competent authorities shall immediately alert competent authorities of other Member States and the Commission when they detect any potential non-compliance with this Regulation and serious shortcomings that could affect more than one Member State. Competent authorities shall, in particular, inform competent authorities of other Member States when they detect a relevant product on the market that they consider to be a non-compliant product, to enable the withdrawal or recall of such product from sales in all Member States.

5. At the request of a competent authority, Member States shall provide it with the information necessary to ensure compliance with this Regulation.

*Article 22***Reporting**

1. By 30 April of each year, Member States shall make available to the public and to the Commission information on the application of this Regulation during the previous calendar year. That information shall include:

(a) the plans of checks and the risk criteria on which those plans were based;

**▼M2**

(b) the number and the results of the checks carried out on operators, downstream operators and traders and the total number of operators, non-SME downstream operators and non-SME traders, including the types of non-compliance identified;



**▼M2**

- (c) the quantity of relevant products checked in relation to the total quantity of relevant products placed on the market or exported covered by a due diligence statement in the information system referred to in Article 33 of this Regulation; the countries of production; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement;

**▼B**

- (d) in cases of non-compliance, the corrective action taken in accordance with Article 24 and penalties imposed in accordance with Article 25;
- (e) the percentage of checks carried out with prior warnings pursuant to Article 16(13), the use of which shall be justified by the competent authorities in their check reports.

2. By 30 October of each year, the Commission services shall make publicly available a Union-wide overview of the application of this Regulation based on the data submitted by the Member States under paragraph 1.

*Article 23***Interim measures**

Member States shall provide for the possibility for their competent authorities to take immediate interim measures, including the seizure of the relevant commodities or relevant products, or the suspension of the placing or making available on the market or the export of the relevant commodities or relevant products, when potential non-compliance with this Regulation has been detected on the basis of any of the following:

- (a) the examination of evidence or other relevant information, including information exchanged under Article 21 or substantiated concerns submitted under Article 31;
- (b) the checks referred to in Articles 18 and 19;
- (c) the identification of risks by the information system referred to in Article 33.

Where necessary, Member States shall immediately inform the Commission and the competent authorities of other Member States about such measures.

**▼M2***Article 24***Corrective action in the event of non-compliance**

1. Without prejudice to Article 25, where competent authorities establish that an operator, downstream operator or trader has not complied with this Regulation or that a relevant product placed or made available on the market or exported is non-compliant, they shall without delay require the operator, downstream operator or trader to take appropriate and proportionate corrective action to bring the non-compliance to an end within a specified and reasonable period of time.

2. For the purposes of paragraph 1, the corrective action required to be taken by the operator, downstream operator or trader shall include at least one of the following, as applicable:

- (a) rectifying any formal non-compliance, in particular with the requirements of Chapter 2;
- (b) preventing the relevant product from being placed or made available on the market or exported;
- (c) withdrawing or recalling the relevant product immediately;
- (d) donating the relevant product to charitable or public interest purposes or, if that is not possible, disposing of it in accordance with Union law on waste management.

3. Irrespective of the corrective action taken under paragraph 2, the operator, downstream operator or trader shall address any shortcomings in the due diligence system with a view to preventing the risk of further non-compliance with this Regulation.

4. If the operator, downstream operator or trader fails to take corrective action as referred to in paragraph 2 within the period of time specified by the competent authority under paragraph 1, or where non-compliance as referred to in paragraph 1 persists, after that period of time competent authorities shall secure application of the required corrective action referred to in paragraph 2 by all means available to them under the law of the Member State concerned.

**▼B***Article 25***Penalties****▼M2**

1. Without prejudice to the obligations of Member States under Directive 2008/99/EC of the European Parliament and of the Council <sup>(1)</sup>, Member States shall lay down rules on penalties applicable to infringements of this Regulation by operators, downstream operators and traders and shall take all measures necessary to ensure that they are implemented. Member States shall notify the Commission of those rules and of those measures and shall notify it, without delay, of any subsequent amendments affecting them.

<sup>(1)</sup> Directive 2008/99/EC of the European Parliament and of the Council of 19 November 2008 on the protection of the environment through criminal law (OJ L 328, 6.12.2008, p. 28, ELI: <http://data.europa.eu/eli/dir/2008/99/oj>).

**▼B**

2. The penalties provided for in paragraph 1 shall be effective, proportionate and dissuasive. Those penalties shall include:

**▼M2**

- (a) fines proportionate to the environmental damage and the value of the relevant commodities or relevant products concerned, calculating the level of such fines in such way as to ensure that they effectively deprive those responsible of the economic benefits derived from their infringements, and gradually increasing the level of such fines for repeated infringements; in the case of a legal person, the maximum amount of such a fine shall be at least 4 % of the operator's, downstream operator's or trader's total annual Union-wide turnover in the financial year preceding the fining decision, calculated in accordance with the calculation of aggregate turnover for undertakings laid down in Article 5(1) of Council Regulation (EC) No 139/2004 <sup>(1)</sup>, and shall be increased, where necessary, to exceed the potential economic benefit gained;
- (b) confiscation of the relevant products concerned from the operator, downstream operator and/or trader;
- (c) confiscation of revenues gained by the operator, downstream operator and/or trader from a transaction with the relevant products concerned;

**▼B**

- (d) 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;
- (e) 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 of repeated infringements;
- (f) prohibition from exercising the simplified due diligence set out in Article 13 in the event of a serious infringement or of repeated infringements.

3. Member States shall 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 the relevant data protection rules. The Commission shall publish on its website a list of such judgments, which shall contain the following elements:

- (a) the name of the legal person;
- (b) the date of the final judgment;
- (c) a summary of the activities for which the legal person was found to have infringed this Regulation; and

<sup>(1)</sup> Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (OJ L 24, 29.1.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/139/oj>).

**▼B**

- (d) the nature and, where financial, the amount of the penalty imposed.

## CHAPTER 4

## PROCEDURES FOR RELEVANT PRODUCTS ENTERING OR LEAVING THE MARKET

*Article 26***Controls**

1. Relevant products placed under the customs procedure ‘release for free circulation’ or ‘export’ shall be subject to the controls and measures laid down in this Chapter. The application of this Chapter is without prejudice to any other provisions of this Regulation as well as to other Union legal acts governing the release for free circulation or export of goods, in particular Regulation (EU) No 952/2013 and its Articles 46, 47, 134 and 267. Chapter VII of Regulation (EU) 2019/1020 shall however not apply to controls on relevant products entering the market in so far as the application and enforcement of this Regulation is concerned.

2. Competent authorities shall be responsible for the overall enforcement of this Regulation with regard to a relevant product entering or leaving the market. In particular, competent authorities shall be responsible, in accordance with Article 16, for identifying checks to be carried out based on a risk-based approach and for establishing, through the checks referred to in Article 16, whether any such relevant product complies with Article 3. The competent authorities shall carry out those responsibilities in accordance with the relevant provisions of Chapter 3.

3. Without prejudice to paragraph 2 of this Article, customs authorities shall carry out controls on the customs declarations lodged in relation to relevant products entering or leaving the market in accordance with Articles 46 and 48 of Regulation (EU) No 952/2013. Such controls shall primarily be based on risk analysis, as established in Article 46(2) of Regulation (EU) No 952/2013.

**▼M2**

4. The reference number of the due diligence statement or the declaration identifier for micro or small primary operators shall be made available to customs authorities before the release for free circulation or export of a relevant product entering or leaving the market. For that purpose, except where the due diligence statement is made available through the electronic interface referred to in Article 28(2), the person lodging the customs declaration for release for free circulation or export of a relevant product shall make available to customs authorities the reference number of the due diligence statement or the declaration identifier for micro or small primary operators associated to that relevant product. This paragraph shall not apply to the export of a relevant product by a downstream operator.

**▼B**

5. For the purpose of taking into account compliance with this Regulation on allowing a relevant product to be released for free circulation or exported:

**▼B**

- (a) until the electronic interface referred to in Article 28(1) is in place, paragraphs 6 to 9 of this Article shall not apply, and customs authorities shall exchange information and cooperate with competent authorities in accordance with Article 27, and, where necessary, shall take into account such exchange of information and cooperation on allowing relevant products to be released for free circulation or exported;
- (b) once the electronic interface referred to in Article 28(1) is in place, paragraphs 6 to 9 of this Article shall apply, and notifications and requests under paragraphs 6 to 9 of this Article shall take place by means of that electronic interface.

6. When carrying out controls on customs declarations for release for free circulation or export of a relevant product entering or leaving the market, customs authorities shall examine, using the electronic interface referred to in Article 28(1), the status assigned to the corresponding due diligence statement by competent authorities in the information system referred to in Article 33.

**▼M2**

7. Where the status referred to in paragraph 6 of this Article indicates that the relevant product entering or leaving the market has been identified, pursuant to Article 17(2), as requiring to be checked before it is placed on the market or exported, customs authorities shall suspend the release for free circulation or export of that relevant product.

**▼B**

8. Where all other requirements and formalities under Union or national law relating to the release for free circulation or export have been fulfilled, customs authorities shall allow a relevant product entering or leaving the market to be released for free circulation or exported in any of the following circumstances:

- (a) the status referred to in paragraph 6 of this Article does not indicate that the relevant product has been identified, pursuant to Article 17(2), as requiring to be checked before it is placed or made available on the market or exported;
- (b) the release for free circulation or export has been suspended in accordance with paragraph 7 of this Article, and the competent authorities have not requested to maintain the suspension in accordance with Article 17(3);
- (c) the release for free circulation or export has been suspended in accordance with paragraph 7 and the competent authorities have notified customs authorities that the suspension of the release for free circulation or export of the relevant products can be lifted.

9. Where the competent authorities conclude that a relevant product entering or leaving the market is non-compliant, they shall notify the customs authorities accordingly and the customs authorities shall not allow the release for free circulation or export of that relevant product.

10. The release for free circulation or export shall not be deemed proof of compliance with Union law and, in particular, with this Regulation.

**▼B***Article 27***Cooperation and exchange of information among authorities**

1. To enable the risk-based approach referred to in Article 16(5) for relevant products entering or leaving the market and to ensure that checks are effective and carried out in accordance with this Regulation, the Commission, competent authorities and customs authorities shall cooperate closely and exchange information.
2. Customs authorities and competent authorities shall cooperate in accordance with Article 47(2) of Regulation (EU) No 952/2013 and exchange information necessary for the fulfilment of their functions under this Regulation, including through electronic means.

**▼M2**

3. The customs authorities may communicate, in accordance with Article 12(1) of Regulation (EU) No 952/2013, confidential information acquired by the customs authorities in the course of performing their duties, or provided to the customs authorities on a confidential basis, to the competent authority of the Member State in which the operator, downstream operator, trader or authorised representative is established.

**▼B**

4. Where the competent authorities have received information in accordance with this Article, those competent authorities may communicate that information to competent authorities of other Member States in accordance with Article 21(3).
5. Risk-related information shall be exchanged as follows:
  - (a) between customs authorities in accordance with Article 46(5) of Regulation (EU) No 952/2013;
  - (b) between customs authorities and the Commission in accordance with Article 47(2) of Regulation (EU) No 952/2013;
  - (c) between customs authorities and competent authorities, including competent authorities of other Member States, in accordance with Article 47(2) of Regulation (EU) No 952/2013.

*Article 28***Electronic interface****▼M2**

1. The Commission shall develop an electronic interface based on the European Union Single Window Environment for Customs, established by Regulation (EU) 2022/2399 of the European Parliament and of the Council <sup>(1)</sup>, to enable the transmission of data, in particular the notifications and requests referred to in Article 26(6) to (9) of this Regulation, between national customs systems and the information system referred to in Article 33 of this Regulation. This electronic interface shall be in place by 1 December 2029.

<sup>(1)</sup> Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2399/oj>).

**▼B**

2. The Commission shall develop an electronic interface in accordance with Article 12 of Regulation (EU) 2022/2399 to enable:

**▼M2**

(a) operators to comply with the obligation to submit the due diligence statement of a relevant commodity or relevant product pursuant to Article 4 of this Regulation, by making it available through the national single window environment for customs referred to in Article 8 of Regulation (EU) 2022/2399 and receive feedback thereon from competent authorities; and

**▼B**

(b) the transmission of that due diligence statement to the information system referred to in Article 33.

3. The Commission shall adopt implementing acts specifying the details of implementation arrangements for paragraphs 1 and 2 of this Article and, in particular, defining the data, including their format, to be transmitted in accordance with paragraphs 1 and 2 of this Article. The implementing acts shall also clarify how any changes in the status assigned by competent authorities to due diligence statements in the information system referred to in Article 33 shall be notified immediately and automatically to the relevant customs authorities through the electronic interface referred to in paragraph 1 of this Article. The implementing acts may also determine that certain specific data available in the due diligence statement and necessary for activities of customs authorities, including surveillance and fight against fraud, are transmitted and registered in Union and national customs systems. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 36(2).

## CHAPTER 5

COUNTRY BENCHMARKING SYSTEM AND COOPERATION WITH  
THIRD COUNTRIES*Article 29***Assessment of countries**

1. This Regulation establishes a three-tier system for the assessment of countries or parts thereof. For that purpose, Member States and third countries, or parts thereof, shall be classified into one of the following risk categories:

- (a) ‘high risk’ refers to countries or parts thereof, for which the assessment referred to in paragraph 3 results in the identification of a high risk of producing in such countries or in parts thereof, relevant commodities for which the relevant products do not comply with Article 3, point (a);
- (b) ‘low risk’ refers to countries or parts thereof, for which the assessment referred to in paragraph 3 concludes that there is sufficient assurance that instances of producing in such countries or in parts thereof, relevant commodities for which the relevant products do not comply with Article 3, point (a), are exceptional;
- (c) ‘standard risk’ refers to countries or parts thereof which do not fall in either the category ‘high risk’ or the category ‘low risk’.

**▼M1**

2. On 29 June 2023, all countries shall be assigned a standard level of risk. The Commission shall classify countries or parts thereof, that present a low or high risk in accordance with paragraph 1 of this Article. The list of the countries or parts thereof, that present a low or high risk shall be published by means of implementing acts to be adopted in accordance with the examination procedure referred to in Article 36(2), no later than 30 June 2025. That list shall be reviewed, and updated if appropriate, as often as necessary in light of new evidence.

**▼B**

3. The classification of low-risk and high-risk countries or parts thereof, pursuant to paragraph 1 shall be based on an objective and transparent assessment by the Commission, taking into account the latest scientific evidence and internationally recognised sources. The classification shall be based primarily on the following assessment criteria:

- (a) rate of deforestation and forest degradation;
- (b) rate of expansion of agriculture land for relevant commodities;
- (c) production trends of relevant commodities and of relevant products.

4. The assessment referred to in paragraph 3 may also take into account:

- (a) information submitted by the country concerned, regional authorities concerned, operators, NGOs and third parties, including indigenous peoples, local communities and civil society organisations, with regard to the effective covering of emissions and removals from agriculture, forestry and land use in the nationally determined contribution to the UNFCCC;
- (b) agreements and other instruments between the country concerned and the Union and/or its Member States that address deforestation and forest degradation and facilitate compliance of relevant commodities and relevant products with Article 3 and their effective implementation;
- (c) whether the country concerned has national or subnational laws in place, including in accordance with Article 5 of the Paris Agreement, and takes effective enforcement measures to tackle deforestation and forest degradation, and to avoid and penalise activities leading to deforestation and forest degradation and in particular whether it applies penalties of sufficient severity to deprive of the benefits accruing from deforestation or forest degradation;
- (d) whether the country concerned makes relevant data available transparently; and, if applicable, the existence, compliance with, or effective enforcement of laws protecting human rights, the rights of indigenous peoples, local communities and other customary tenure rights holders;
- (e) sanctions imposed by the UN Security Council or the Council of the European Union on imports or exports of the relevant commodities and relevant products.



**▼B**

5. The Commission shall engage in a specific dialogue with all countries that are, or risk to be classified as, high risk, with the objective to reduce their level of risk.

6. Without prejudice to paragraph 5, the Commission shall formally notify the country concerned of its intention to classify that country or a part thereof to a different risk category and invite it to provide any information deemed useful in that regard. The Commission shall also inform the competent authorities of such intention.

The Commission shall include the following information in the notification:

- (a) the reason or reasons for the intention to change the risk classification of the country or parts thereof;
- (b) the invitation to respond to the Commission in writing with regard to the intention to changing the risk classification of the country or parts thereof;
- (c) the consequences of its classification as a high or low risk country.

7. The Commission shall allow the country concerned sufficient time to reply to the notification. Where the notification concerns an intention on the part of the Commission to classify the country or a part thereof to a higher risk, in its reply, the country concerned may provide the Commission with information on measures taken by it to remedy the situation.

8. The Commission shall, without delay, notify the country concerned and the competent authorities of inclusion or removal of a country, or parts thereof, from the list referred to in paragraph 2.

### *Article 30*

#### **Cooperation with third countries**

1. Within their respective spheres of competence, the Commission, on behalf of the Union, and interested Member States shall engage in a coordinated approach with producer countries and parts thereof that are concerned by this Regulation, in particular those classified as high risk in accordance with Article 29 through existing and future partnerships, and other relevant cooperation mechanisms to jointly address the root causes of deforestation and forest degradation. The Commission shall develop a comprehensive Union strategic framework for such engagement and shall consider mobilising relevant Union instruments. Such partnerships and cooperation mechanisms shall focus on the conservation, restoration and sustainable use of forests, deforestation, forest degradation, and the transition to sustainable commodity production, consumption, processing, and trade methods. Partnerships and cooperation mechanisms may include structured dialogues, administrative arrangements, and existing agreements or provisions thereof, as well as joint roadmaps that enable the transition to an agricultural production that facilitates the compliance with this Regulation, paying particular attention to the needs of indigenous peoples, local communities and smallholders and ensuring the participation of all interested actors.

**▼B**

2. Partnerships and cooperation shall allow the full participation of all stakeholders, including civil society, indigenous peoples, local communities, women, the private sector including microenterprises and other SMEs, and smallholders. Partnerships and cooperation shall also support or initiate inclusive and participatory dialogue towards national legal and governance reform processes to enhance forest governance and address domestic factors contributing to deforestation.

3. Partnerships and cooperation shall promote the development of integrated land use planning processes, relevant legislation of producer countries, multi-stakeholder processes, fiscal or commercial incentives and other pertinent tools to improve forest and biodiversity conservation, sustainable management and restoration of forests, tackle the conversion of forests and vulnerable ecosystems to other land uses, optimise gains for the landscape, tenure security, agriculture productivity and competitiveness, and the transparency of supply chains, strengthen the rights of forest-dependent communities, including smallholders, local communities, and indigenous peoples, whose rights are set out in the UN Declaration on the Rights of Indigenous Peoples, and ensure public access to forest management documents and other relevant information.

4. Within their respective spheres of competence, the Commission, on behalf of the Union, or Member States, or both, shall engage in international bilateral and multilateral discussion on policies and actions to halt deforestation and forest degradation, including in multilateral fora such as CBD, FAO, UN Convention to Combat Desertification, UN Environment Assembly, UN Forum on Forests, UNFCCC, WTO, G7 and G20. Such engagement shall include the promotion of the transition to sustainable agricultural production and sustainable forest management as well as the development of transparent and sustainable supply chains as well as continued efforts towards identifying and agreeing robust standards and definitions that ensure a high level of protection of forests and other natural ecosystems and related human rights.

5. Within their respective spheres of competence, the Commission, on behalf of the Union, and interested Member States shall engage in dialogue and cooperation with other major consuming countries, to promote the adoption of ambitious requirements to minimise such countries' contribution to deforestation and forest degradation, and a global level playing field.

## CHAPTER 6

## SUBSTANTIATED CONCERNS

*Article 31***Natural or legal persons' substantiated concerns****▼M2**

1. Natural or legal persons may submit substantiated concerns to competent authorities when they consider that one or more operators, downstream operators or traders are not complying with this Regulation.

**▼M2**

2. Competent authorities shall, without undue delay, diligently and impartially assess the substantiated concerns, including whether the claims are well-founded, and take the necessary steps, including carrying out checks and conducting hearings of operators, downstream operators and traders, with a view to detecting potential non-compliance with this Regulation and, where appropriate, taking interim measures under Article 23 to prevent the placing or making available on the market and export of relevant products under investigation.

**▼B**

3. Within 30 days of receiving a substantiated concern, if not otherwise stated in national law, the competent authority shall inform the persons referred to in paragraph 1, who submitted the substantiated concerns, of the follow-up given to the submission and shall provide the reasons for it.

**▼M2**

4. Without prejudice to the obligations pursuant to Directive (EU) 2019/1937 of the European Parliament and of the Council <sup>(1)</sup>, Member States shall provide for measures to protect the identity of the natural or legal persons who submit substantiated concerns or who conduct investigations with the aim of verifying compliance by operators, downstream operators or traders with this Regulation.

**▼B***Article 32***Access to justice**

1. Any natural or legal person having a sufficient interest, as determined in accordance with the existing national systems of legal remedies, including where such persons meet the criteria, if any, laid down in the national law, including persons who have submitted a substantiated concern in accordance with Article 31, shall have access to administrative or judicial procedures to review the legality of the decisions, acts or failure to act of the competent authorities under this Regulation.

2. This Regulation shall be without prejudice to any provisions of national law which regulate access to justice and those which require that administrative review procedures be exhausted prior to recourse to judicial proceedings.

## CHAPTER 7

**INFORMATION SYSTEM***Article 33***Information system**

1. By 30 December 2024, the Commission shall establish and subsequently shall maintain an information system which shall contain the due diligence statements made available pursuant to Article 4(2).

<sup>(1)</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17, ELI: <http://data.europa.eu/eli/dir/2019/1937/oj>).

**▼B**

2. Without prejudice to the fulfilment of obligations established in Chapters 2 and 3, the information system shall provide at least the following functionalities:

- (a) registration of operators and traders and their authorised representatives in the Union; for operators placing relevant products under the customs procedure ‘release for free circulation’ or ‘export’, the Economic Operators Registration and Identification (EORI) number established pursuant to Article 9 of Regulation (EU) No 952/2013, shall be included in their registration profile;

**▼M2**

- (aa) registration of non-SME downstream operators and non-SME traders in accordance with Article 5(2);
- (b) registration of due diligence statements including the communication to the operator concerned of a reference number for each due diligence statement submitted through the information system;
- (c) registration of simplified declarations submitted by micro or small primary operators and assignment of a declaration identifier to the operator concerned;

**▼B**

- (d) where possible, the conversion of data from relevant systems to identify the geolocation;
- (e) registration of the outcome of checks on due diligence statements;
- (f) interconnection with customs through the European Union Single Window Environment for Customs, in accordance with Article 28, including to allow the notifications and requests referred to in Article 26(6) to (9);

**▼M2**

- (g) provision of relevant information to support the risk-profiling for the plan of checks referred to in Article 16(5), including results of checks, the risk-profiling of operators, downstream operators, traders and relevant commodities and relevant products for the purpose of identifying, based on electronic data-processing techniques, operators, downstream operators and traders to be checked as referred to in Article 16(5), and relevant products to be checked by competent authorities;

**▼B**

- (h) facilitation of administrative assistance and cooperation between competent authorities, and between competent authorities and the Commission, to exchange information and data;

**▼M2**

- (i) support communication between competent authorities and operators, downstream operators and traders for the purposes of implementation of this Regulation, including, where appropriate, through the use of digital supply management tools.

**▼M2**

3. The Commission shall, by means of implementing acts, establish rules for the functioning of the information system under this Article, including:

- (a) rules for the protection of personal data and the exchange of data with other IT systems;
- (b) contingency arrangements in the event of the unavailability of the functionalities of the information system.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 36(2).

4. The Commission shall provide access to that information system to customs authorities, competent authorities, operators, downstream operators and traders and, if applicable, their authorised representatives, in accordance with their respective obligations under this Regulation.

**▼B**

5. In line with the Union's Open Data Policy, the Commission shall provide access to the wider public to the complete anonymised datasets of the information system in an open format that can be machine-readable and that ensures interoperability, re-use and accessibility.

## CHAPTER 8

## REVIEW

**▼M2***Article 34***Review**

1. The Commission may adopt delegated acts in accordance with Article 35 to amend Annex I with regard to the relevant CN codes of relevant products that contain, have been fed or have been made using relevant commodities.

1a. By 30 April 2026, the Commission shall carry out a simplification review of this Regulation and on this basis present a report to the European Parliament and to the Council accompanied, where appropriate, by a legislative proposal.

2. By 30 June 2030 and at least every five years thereafter, the Commission shall carry out a general review of this Regulation and shall present a report to the European Parliament and the Council accompanied, if appropriate, by a legislative proposal. The first of the reports shall include in particular, based on specific studies, an evaluation of:

- (a) the need for and feasibility of additional trade facilitation tools – and in particular for LDCs highly impacted by this Regulation and countries or parts thereof classified as standard or high risk – to support the achievement of the objectives of this Regulation;

**▼ M2**

- (b) the impact of this Regulation on farmers, in particular smallholders, Indigenous Peoples and local communities and the possible need for additional support for the transition towards sustainable supply chains and for smallholders to meet the requirements of this Regulation;
- (c) the further extension of the definition of forest degradation, on the basis of an in-depth analysis, and taking into account progress made in international discussions on the matter;
- (d) the threshold for mandatory use of polygons as referred to in Article 2, point (28), taking into account its impact on tackling deforestation and forest degradation;
- (e) changes in the trade patterns of the relevant commodities and relevant products included in the scope of this Regulation when those changes could be an indication of a practice of circumvention;
- (f) an assessment of whether the checks carried out have been effective to ensure that relevant commodities and relevant products made available on the market or exported comply with Article 3;
- (g) the possible extension of the scope of this Regulation to include other wooded land and the cut-off date referred to in Article 2, point (13), with a view to minimising the Union's contribution to natural ecosystems' conversion and degradation;
- (h) the possible extension of the scope of this Regulation to other natural ecosystems, including other land with high carbon stocks and with a high biodiversity value such as grasslands, peatlands and wetlands;
- (i) the impact of the relevant commodities on deforestation and forest degradation, as indicated by scientific evidence, and taking into account changes in consumption, including the need and feasibility of extending the scope of this Regulation to further commodities, including maize, and of amending or extending the list of relevant products, including the potential inclusion of biofuels (HS code 382600) in Annex I;
- (j) the role of financial institutions in preventing financial flows that contribute directly or indirectly to deforestation and forest degradation and the need to provide for any specific obligations for financial institutions in Union legal acts;

**▼ M2**

- (k) the role of downstream operators and traders in ensuring that supply chains are deforestation-free and that this Regulation achieves its objectives;
- (l) the role of micro or small primary operators in ensuring that production is deforestation-free and this Regulation achieves its objectives, and the possible risk of circumvention.

**▼ B**

## CHAPTER 9

## FINAL PROVISIONS

**▼ M2***Article 35***Exercise of the delegation**

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Article 34(1) shall be conferred on the Commission for a period of five years from 29 June 2023. The Commission shall draw up a report in respect of the delegation of power at the latest six months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.
3. The delegation of power referred to in Article 34(1) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Article 34(1) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

**▼B***Article 36***Committee procedure**

1. The Commission shall be assisted by a committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council <sup>(1)</sup>.
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply, having regard to the provisions of Article 11 thereof.

**▼M2***Article 37***Repeal**

1. Regulation (EU) No 995/2010 is repealed with effect from 30 December 2026.
2. However, Regulation (EU) No 995/2010 shall continue to apply until 31 December 2029 to timber and timber products as defined in Article 2, point (a), of Regulation (EU) No 995/2010 that were produced before 29 June 2023 and placed on the market from 30 December 2026.
3. By way of derogation from Article 1(2) of this Regulation, the timber and timber products as defined in Article 2, point (a), of Regulation (EU) No 995/2010 that were produced before 29 June 2023 and placed on the market from 31 December 2029 shall comply with Article 3 of this Regulation.

*Article 38***Entry into force and date of application**

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.
2. Subject to paragraph 3 of this Article, Articles 3 to 13, Articles 16 to 24 and Articles 26, 31 and 32 shall apply from 30 December 2026.
3. Except as regards the products covered by the Annex to Regulation (EU) No 995/2010, for operators, whether natural persons or micro- or small undertakings within the meaning of Article 3(1) or Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU, irrespective of their legal form, who were established as such by 31 December 2024, the Articles referred to in paragraph 2 of this Article shall apply from 30 June 2027.

**▼B**

This Regulation shall be binding in its entirety and directly applicable in all Member States.

<sup>(1)</sup> Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).





## ANNEX I

**Relevant commodities and relevant products as referred to in Article 1**

The following table lists goods as classified in the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87 that are referred to in Article 1 of this Regulation.

Except for by-products of a manufacturing process, where that process involved material that was not waste as defined in Article 3, point (1), of Directive 2008/98/EC, this Regulation does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Article 3, point (1), of that Directive.

Relevant commodity	Relevant products
Cattle	0102 21, 0102 29 Live cattle ex 0201 Meat of cattle, fresh or chilled ex 0202 Meat of cattle, frozen ex 0206 10 Edible offal of cattle, fresh or chilled ex 0206 22 Edible cattle livers, frozen ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen ex 1602 50 Other prepared or preserved meat, meat offal, blood, of cattle ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114
Cocoa	1801 Cocoa beans, whole or broken, raw or roasted 1802 Cocoa shells, husks, skins and other cocoa waste 1803 Cocoa paste, whether or not defatted 1804 Cocoa butter, fat and oil 1805 Cocoa powder, not containing added sugar or other sweetening matter 1806 Chocolate and other food preparations containing cocoa
Coffee	0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion

**▼B**

Relevant commodity	Relevant products
Oil palm	<p>1207 10 Palm nuts and kernels</p> <p>1511 Palm oil and its fractions, whether or not refined, but not chemically modified</p> <p>1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified</p> <p>1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)</p> <p>2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils</p> <p>ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product)</p> <p>2915 70 Palmitic acid, stearic acid, their salts and esters</p> <p>2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)</p> <p>3823 11 Stearic acid, industrial</p> <p>3823 12 Oleic acid, industrial</p> <p>3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)</p> <p>3823 70 Industrial fatty alcohols</p>
Rubber	<p>4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip</p> <p>ex 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</p> <p>ex 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings)</p> <p>ex 4007 Vulcanised rubber thread and cord</p> <p>ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber</p> <p>ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber</p> <p>ex 4011 New pneumatic tyres, of rubber</p>

**▼B**

Relevant commodity	Relevant products
	<p>ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber</p> <p>ex 4013 Inner tubes, of rubber</p> <p>ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber</p> <p>ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40</p> <p>ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber</p>
Soya	<p>1201 Soya beans, whether or not broken</p> <p>1208 10 Soya bean flour and meal</p> <p>1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified</p> <p>2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</p>
Wood	<p>4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</p> <p>4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated</p> <p>4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</p> <p>4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like</p> <p>4405 Wood wool; wood flour</p> <p>4406 Railway or tramway sleepers (cross-ties) of wood</p> <p>4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm</p> <p>4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm</p> <p>4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed</p>

**▼B**

Relevant commodity	Relevant products
	<p>4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances</p> <p>4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances</p> <p>4412 Plywood, veneered panels and similar laminated wood</p> <p>4413 Densified wood, in blocks, plates, strips or profile shapes</p> <p>4414 Wooden frames for paintings, photographs, mirrors or similar objects</p> <p>4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood;</p> <p>pallet collars of wood</p> <p>(not including packing material used exclusively as packing material to support, protect or carry another product placed on the market)</p> <p>4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves</p> <p>4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood</p> <p>4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes</p> <p>4419 Tableware and kitchenware, of wood</p> <p>4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94</p> <p>4421 Other articles of wood</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>► <b>M2</b> ————— ◀</p> <p>ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood</p> <p>9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof</p> <p>9406 10 Prefabricated buildings of wood</p>

**▼B***ANNEX II***Due diligence statement**

Information to be contained in the due diligence statement in accordance with Article 4(2):

1. Operator's name, address and, in the event of relevant commodities and relevant products entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity of the relevant product that the operator intends to place on the market or export. For relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement.
3. Country of production and the geolocation of all plots of land where the relevant commodities were produced. For relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept. Where the relevant product contains or has been made using commodities produced in different plots of land, the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d).

**▼M2****▼B**

5. The text: 'By submitting this due diligence statement the operator confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or only a negligible risk was found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'
6. Signature in the following format:

'Signed for and on behalf of:

Date:

Name and function: Signature:'.

▼ **M2***ANNEX III***Simplified declaration for micro or small primary operators**

Information to be contained in the one-time simplified declaration for micro or small primary operators in accordance with Article 4a(3):

1. Micro or small primary operator's name, address and, in the event of relevant commodities and relevant products entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code and free-text description of the relevant products, including the trade name, and the one-off estimated annual quantity of relevant products intended to be placed on the market or exported, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. For relevant products entering or leaving the market, the estimated quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement.
3. Country of production and the geolocation of all plots of land, or the postal address of the establishment or of all plots of land on which the micro or small primary operator produces relevant commodities. For relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the postal address or the geolocation shall refer to all the establishments where the cattle are kept. Where the relevant products are produced on different plots of land, the postal address or the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d).
4. The text: 'By this declaration, the micro or small primary operator confirms that it will exercise due diligence in accordance with Regulation (EU) 2023/1115 for the relevant products it places on the market or exports and that it will place them on the market or export them only if no or only a negligible risk is found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'