

EUDR revision: Comparison of EU Commission, Council and Parliament positions



	Current EUDR obligations	European Commission proposal	Council of the European Union Mandate	European Parliament Position (1st reading)
Dates and scope				
Date of application	Medium & Large enterprises: 30 December 2025	Medium & Large enterprises: 30 December 2025	Medium & Large enterprises: 30 December 2026	Medium & Large enterprises: 30 December 2026
	Micro and small enterprises: 30 June 2026	Micro and small enterprises: 30 December 2026	Micro and small enterprises: 30 June 2027	Micro and small enterprises: 30 June 2027
Final date the EUDR applies. <i>(wood products harvested before 29 June 2023 but placed on EU market after application date)</i>	31 December 2028	31 December 2028	31 December 2029	31 December 2029
Grace period of enforcement by Competent Authorities	No grace period	Yes, until 30 June 2026	No grace period	No grace period
Scope of products subject to the regulation	As per EUDR Annex I	No change	No change	As per EUDR Annex I, with the removal of Chapter 49: <i>Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper</i>

Obligation for downstream entities				
Requirement to <i>ascertain</i> the quality of upstream due diligence systems, for material already included in a Due Diligence Statement (by downstream non-SME Operators and Traders)	Required	Removed** **In the case of substantiated concerns, non-SME operators and non-SME traders would be obliged to verify that due diligence had been exercised and that no or only a negligible risk was found.	As per European Commission proposal	As per European Commission proposal
Obligation for downstream non-SME Operators and non-SME Traders to <i>submit</i> due diligence statements to the Information System.	In place	Removed	As per European Commission proposal	As per European Commission proposal
Obligation to pass down Due Diligence Statement reference numbers	In place	Obligation for operators and downstream operators and traders to pass reference numbers downstream.	Obligation only for operators to pass reference numbers downstream. No obligation for downstream operators and traders to do so.	Obligation only for operators to pass reference numbers downstream. No obligation for downstream operators and traders to do so.
Micro and small primary operators				
New category of operator introduced: <i>micro and small primary operators</i> , with reduced obligations.	This category does not exist.	Included	Included	Included

Definition	N/A	Micro- or small-sized undertakings, established in a country classified as low risk according to the Country Benchmarks, which place on the market or export products that the operator itself has grown, harvested or raised (as regards cattle).	As per EC proposal, however in assessing whether they fit into the category of <i>micro and small primary operators</i> , enterprises may consider only those parts of their size (balance sheet total, net turnover and average number of employees...) which are covered by the EUDR.	As per Council proposal
Obligations		Submit a one-time 'simplified declaration' into the Information System. Geolocation information may be replaced by the postal address of all plots where the relevant commodities were grown or raised.	As per European Commission proposal	As per European Commission proposal** ** Recital clarifies that **provided that a postal address must correspond to the geographic location of the plots or establishment concerned.
Reviews of the regulation & others				
Simplification review of the regulation	None	None	By 30 April 2026 , the EC carries out a simplification review of the EUDR and drafts, where appropriate, a legislative proposal for further amendments	As per Council proposal

Review of the regulation	Impact assessment accompanied, if appropriate, by a legislative proposal to extend the scope of this Regulation to include other wooded land: 30 June 2024 (overdue) Impact assessment accompanied, if appropriate, by a legislative proposal to extend the scope of this Regulation to include other wooded land: 30 June 2025 (overdue) General review of the regulation: first review by 30 June 2028 and at least every 5 years thereafter	Impact assessment accompanied, if appropriate, by a legislative proposal to extend the scope of this Regulation to include other wooded land: added to the general review of 30 June 2030 Impact assessment accompanied, if appropriate, by a legislative proposal to extend the scope of this Regulation to include other wooded land: added to the general review of 30 June 2030 General review of the regulation: first review by 30 June 2030 and at least every 5 years thereafter	As per European Commission proposal	As per European Commission proposal
Establishment of a permanent stakeholder group to exchange with experts, stakeholders and operators.	Not included , although this exists to some extent already in the form of the Commission Expert Group/Multi-Stakeholder Platform	Not proposed	Not proposed	Proposed