

Breakdown: Comparison of current EUDR requirements and the new adopted amendments



*Updated as of 17 December 2025

	Current EUDR obligations	New Amendments	Article amended	Additional notes
Dates and scope				
Application dates	<p>Medium & Large enterprises: 30 December 2025</p> <p>Micro and small enterprises: 30 June 2026</p>	<p>Medium & Large enterprises: 30 December 2026</p> <p>Micro and small enterprises: 30 June 2027</p>	Article 38.2	<p>The amended text refers only to “Operators” that are micro or small-sized, not to downstream Operators, which have been classified as a separate group, or to Traders.</p> <p>This delay to 30 June 2027 does not apply to micro or small <i>downstream</i> Operators and Traders.</p> <p>This delay does not apply to products covered by the EU Timber Regulation. For those products, the application date remains 30 December 2026.</p>
Date by which micro and small enterprises must have been established (to be eligible for the delayed application of 30 June 2027)	30 December 2020	30 December 2024	Article 38.3	
Final date the EUTR applies. <i>(wood products harvested before 29 June 2023 but placed on EU market after application date)</i>	31 December 2028	31 December 2029	Article 37.2	

Scope of products subject to the regulation	As per EUDR Annex I	As per EUDR Annex I, with removal of Chapter 49 <i>(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)</i>	Annex I	
Obligation for downstream entities				
Obligation for non-SME downstream operators and non-SME Traders to submit due diligence statements to the Information System.	Required	Removed	Articles 4.8, 4.9, 4.10	
Non-SME downstream Operators and non-SME Traders may reference previously submitted due diligence statements (DDS) in their own DDS.	In place These entities also retain responsibility for ensuring compliance with Article 3 ¹ for the products referenced in their DDS.	Removed Removal of the responsibility for ensuring compliance of the referenced products with Article 3.	Article 4.9, 4.10	Downstream Operators are not required to submit a DDS and do not retain responsibility for the compliance of the products placed on the market by their suppliers. However, Article 3 still applies to the products the operator is placing on the market or exporting themselves: downstream Operators may not place relevant products on the market that are not deforestation-free, or not produced in compliance with local laws.
Requirement for non-SME downstream Operators and non-SME Traders to <i>ascertain</i> that due diligence was exercised by the previous Operator when referencing a DDS.	Required Ascertaining involves verifying that due diligence was exercised by referencing the previously submitted DDS. As downstream Operators and traders retain responsibility for the compliance of the products	Removed, with one exception Non-SME downstream Operators and Traders are only required to verify that due diligence was exercised if they are made aware of substantiated concerns. In such cases, they must verify that due diligence was	Article 4.9 New Article 5.7	

¹ Article 3 refers to the requirement that any relevant commodity being placed on the market must be deforestation-free and legally produced.

	they reference, they are encouraged to take additional measures to ensure that their suppliers conduct due diligence properly.	exercised and that no risk, or only a negligible risk, was identified.		
Requirement to register in the Information System	Required Downstream Operators and Traders that are required to submit a DDS must register in the Information System.	Required The requirement to register in the Information system remains for non-SME downstream Operators and Traders.	Article 5.2	
Collect and maintain basic information on buyers and suppliers	Required All operators and traders that submit DDS must collect name, postal address and email address of their buyers and suppliers. SME Traders must also collect such information including: the name, registered trade name, postal address, email address, and we address (if available). They must also collect the DDS reference numbers associated with the products.	Required but revised All downstream Operators and Traders must collect the same information as previously SME Traders. Only the <u>first</u> downstream operator or trader must collect the DDS reference numbers.	Articles 4.8, 4.9, 5.1, 5.2, 5.3	
Obligation to pass down DDS reference numbers	Required	Removed for all entities except operators	Article 4.7	Only Operators placing a relevant product on the EU market for the first time are required to pass down DDS reference numbers to their suppliers.

Micro and small primary Operators				
Category of micro and small primary Operators is defined within the regulation, with reduced obligations	This category does not exist	Included	New Article 2.15a New Article 4a	<p>This category is newly introduced. It refers to micro- or small-sized companies established in low-risk countries that place relevant products on the market or export them after growing, harvesting, or raising them.</p> <p>Medium and large primary Operators may also qualify if only part of their operations dealing with the relevant commodities grown, harvested, or raised meet the thresholds for micro- and small-sized entities.</p>
Requirement to exercise due diligence and ensure compliance with Article 3	N/A	In place	Article 4.1 (unchanged)	Micro and small primary Operators are required to exercise simplified due diligence and may only place relevant products on the market or export them if they are deforestation-free and legally produced.
Requirement to submit a one-time simplified declaration to the Information System.	N/A	Required	Article 4a	<p>The simplified declaration must include information on:</p> <ol style="list-style-type: none"> 1. the Operator: name, address and EORI number 2. the product: HS code, description, trade name, one-off estimated annual quantity, 3. product origin: country of production required, as well as the geolocation of all plots of land OR postal address of the establishment or of all plots of land. <p>Operators are not required to maintain this information up to date but <i>may</i> update it after any major changes.</p> <p>Submission confirms due diligence and concluded negligible risk for deforestation and legality.</p> <p>If the information exists in another EU or Member State database, submission is not required; the relevant Member State must provide the data in the Information System.</p>

Reviews of the regulation & Other				
Simplification review of the regulation	None	By 30 April 2026, the EC must carry out a simplification review of the EUDR and draft, where appropriate, a legislative proposal for further amendments. The review should focus on the impacts of the regulation on smaller companies.	Article 34.1a Recital 12a	
Review of the regulation	<p>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)</p> <p>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)</p> <p>General review of the regulation: first review by 30 June 2028 and at least every 5 years thereafter</p>	<p>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</p> <p>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</p> <p>General review of the regulation: first review by 30 June 2030 and at least every 5 years thereafter</p>	Article 34	
Deadline to have in place the electronic interface between national customs systems and the Information System	30 June 2028	01 December 2029	Article 28.1	