

## EUDR Simplification Review update (04/05/2026)

[The simplification review](#), released on Monday (4th May), has confirmed that the deadline for the application of the EUDR remains unchanged; December 30, 2026 for large and medium operators and June 30 2027 for small and micro operators. The core text of the regulation will not be re-opened.

Alongside the simplification review [report](#), the Commission has provided [updated guidance](#), new [FAQs](#) and a [draft Delegated Act](#) amending products in scope under [Annex I](#).

Under the act, proposed exclusions include:

- Cattle leather – raw hides, tanned hides and further prepared leather are all proposed to be excluded, with leather goods and supply chains no longer in scope.
- Waste, from several entries, as defined under the EU Waste Framework Directive. Used and second-hand products across a broad range of rubber and wood categories are also no longer in scope (as it is seen as discouraging circular and resource efficient practices). Re-treaded tyres as a category has been narrowed to cover only new tyre treads (HS 4012 90 30) rather than the full re-treaded tyre.
- Marketing and information materials (e.g. user manuals, leaflets, catalogues and labels) when accompanying another product or supplied free of charge for marketing purposes.
- Samples used for examination, analysis or testing (e.g., samples of negligible value and quantity used to solicit orders from new suppliers).

Proposed additions:

- Instant coffee and similar products, with the inclusion of extracts, essences and concentrates (HS 2101 11 00).
- A significant expansion of palm oil derived products (palm oil derivatives):
  - Oil palm, including hydrogenated and chemically modified palm oils (HS 1516 20, HS 1518 00)
  - Crude glycerol from palm processing (HS 1520 00)
  - Fatty alcohols (HS 2905 16, 2905 17, 2905 19)
  - Acetic esters (HS 2915 39)
  - Undecenoic acids (HS 2916 19 10)
  - Amines and amides (HS 2921 19, HS 2923 90, HS 2924 19)
  - Soap products (HS 3401 11, HS 3401 20)

Proposed changes to HS codes (but remaining in scope):

- Live cattle, shifting HS 0102 21 (cattle, pure-bred breeding animal) and HS 0102 29 (cattle, other) to a broader ex 0102 designation. Frozen cattle tongues are also proposed to be included under HS ex 0206 21 00 (fresh tongues already in scope).
- Nearly all wood product entries (HS 4401 – 4421) and furniture updated with 'ex' prefix, meaning only the wood portion of HS codes derived from relevant commodities are in scope.

The simplification review also provides an update on the information system (reopening as of June 2026), which has undergone targeted improvements to improve its capacity and performance.

The main developments include:

- Simplified declaration form for micro and small primary operators
- Updated specifications for the automated application interfaces
- Contingency plan for unplanned unavailability
- Voluntary grouping feature introduced (in response to requests from the business sector)

The simplification measures are expected to reduce annual compliance costs for companies subject to EUDR obligations by around 75%, compared to the original EUDR.

What happens now?

The Delegated Act, amending products in scope, is still in draft form and is open for public feedback until 1 June 2026.