



# EUDR-Update: Simplification Package published

Sustainability

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On 4 May 2026, the European Commission [published](#) its long-awaited simplification review of the EU Deforestation Regulation (hereinafter, "**EUDR**"), as mandated under Article 34(1a) of the December 2025 amendment (Regulation (EU) 2025/2650). In addition, the Commission published a package of non-legislative measures consisting of updated Frequently Asked Questions (hereinafter "**FAQ**"), updated Guidelines and a new draft Annex I, which is currently open for feedback. The Commission confirmed that there will be no further changes to the main text of the Regulation, and that there will be no further delay of the EUDR.

## **1. Simplification report**

In its simplification report, the Commission explicitly states that it does not consider it appropriate to put forward a further legislative simplification proposal at this stage, in order to preserve legal certainty and provide a stable regulatory framework. This is consistent with the position Commissioner Roswall signalled earlier in 2026.

Companies should therefore plan on the basis of the EUDR text as amended in December 2025, with the EUDR general application date being 30 December 2026 (for large and medium-sized operators) and 30 June 2027 for micro and small operators.

## **2. Proposed delegated act and Annex I**

As part of the simplification package, the Commission has published a revised delegated act formally amending Annex I, which lists the relevant commodities and relevant products that fall in the scope of the EUDR. The revised Annex I is not yet in force, but will enter into force if parliament and council do not object within two months, Article 35(6) EUDR.

Key changes to Annex I include the Commission's proposal to remove raw hides, tanned skins, and leather of cattle from the scope of the Regulation, arguing that EU operators have limited leverage over that supply chain. The Commission also suggests removing retreaded tyres from the scope of the EUDR, which aligns with the general exemption for waste and used products. Product samples and products used for laboratory research or testing, as well as items of correspondence and products made of bamboo will remain exempted from the scope of the EUDR under the Commission's proposal.

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However, the Commission also proposed adding certain products to the scope of the EUDR, notably frozen cattle tongues, extracts and concentrates of coffee (including soluble coffee), and various palm oil-based chemicals and derivatives, such as glycerol, soap, and fatty alcohols.

### **3. Updated Guidance and FAQ Document**

Moreover, the Commission published the revised Guidelines and FAQ documents to provide its non-binding interpretation of the EUDR and support a more consistent understanding among stakeholders.

#### **3.1. Explanations on roles**

The Commission clarified the obligations of the new roles under the EUDR (downstream operators and micro-small primary operators, hereinafter “**MSPO**”) and explained that a single legal entity can simultaneously meet the definitions of both an (upstream) operator and a first downstream operator within the same supply chain, providing several illustrative examples.

The Commission also clarified that the EUDR applies to all relevant products supplied in the course of a commercial activity, including online and distance sales. This is relevant for e-commerce, as the Commission confirmed that both B2C and B2B transactions are in scope of the EUDR.

Under the specific provisions of Article 7 EUDR, if a natural or legal person established outside the EU places a relevant product on the market, the first person established in the Union who makes that product available is considered to be an operator. This ensures there is always a responsible, EU-based actor held accountable for compliance. The Commission has clarified that for e-commerce (B2C online sales), EU consumers are exempt from being classified as operators, even if they are listed as the importer on customs declarations. Responsibility in these e-commerce scenarios lies with the entity actually supplying the product commercially, such as the manufacturer, seller, or fulfilment service provider.

#### **3.2. Obligations of operators**

There are no changes to the obligations of first operators, which bear the primary burden of ensuring products are both deforestation-free and produced in accordance with the relevant legislation of the country of production. The Commission has clarified in its updated Guidance (Chapter 6b) that the intensity of evidence collection should be proportionate to the identified risk.

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The Commission said that in-depth evidence collection should be prioritised for supply chains, production areas and countries of production where an initial examination of the information available to the operator indicates a higher risk of non-compliance. For supply chains where an initial examination indicates a negligible risk of non-compliance, operators are not expected to perform exhaustive data collection, such as systematically gathering individual land titles for every plot. To facilitate these assessments, the Commission intends to establish a centralised repository of relevant legislation by December 2026, allowing producer countries to list applicable laws related to land use, environmental protection, and human rights.

Moreover, for goods sourced exclusively from areas classified as low-risk under the EU benchmarking system, the Commission clarified in its FAQ that operators benefit from a simplified regime, which removes the requirement for full risk assessment and risk mitigation measures under Articles 10 and 11 EUDR. The Commission further clarified that, “in the context of simplified due diligence and following the assessment under Article 13(1) EUDR, the requirement under Article 9(1)(g) EUDR to provide adequately conclusive and verifiable information that the relevant products are deforestation-free can be fulfilled by collecting the geolocation (or, in the case of MSPOs, the postal address) of plots of land (or establishments in the case of cattle)”.

Furthermore, the Commission clarified that each operator that places on the EU market or exports a relevant product is the one responsible for overall compliance, and that operators must maintain an individual Due Diligence System (herein after “**DDS**”). The Commission relies on recent case law on due diligence obligations in the context of supply chains, particularly the European Court of Justice Judgment C-117/24. This Judgement emphasises that due diligence obligations are individual to the legal entity placing the product on the market, and that subsidiaries cannot rely on a parent company's due diligence system.

The Commission also makes some clarifications regarding DDS and the authorised representatives. The Commission confirms that a declaration in excess remains a possibility, that multiple companies can mandate the same authorised representative, and that DDS-submission prior to harvest is possible if the conditions in terms of legality and absence of deforestation or forest degradation remain unchanged.

### **3.3. Obligations of downstream operators**

The 2025 amendments significantly narrowed the scope of obligations for downstream operators and traders, who are generally no longer required to submit their own due diligence statements.

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Their obligations are limited to the collection and retention (for 5 years) of identity information regarding their direct suppliers and clients.

However, all downstream actors must immediately inform the Competent Authorities and their partners if they become aware of substantiated concerns indicating a product is at risk of non-compliance. Non-SME downstream operators and traders must also verify that due diligence was properly exercised upstream and that the risk is negligible before they can continue to make the product available on the market.

### **3.4. Synergies with CSDDD and FLR**

The Commission made some clarifications on the interplay between the EUDR, the Corporate Sustainability Due Diligence Directive (CSDDD), and the Forced Labour Regulation (FLR). The Commission mentions in its FAQ Document that the due diligence process established under the EUDR can serve as a foundational pillar for companies to meet their obligations under the CSDDD and help identify human rights risks relevant to the FLR. From a legal and administrative perspective, the EUDR is considered *lex specialis* to the CSDDD (*lex generalis*), meaning EUDR specific requirements for deforestation take precedence in instances where the two regulations might overlap. To prevent unnecessary administrative burden, the Commission has clarified that companies already fulfilling reporting obligations under the CSDDD or the Corporate Sustainability Reporting Directive (CSRD) do not need to repeat those specific elements in their annual EUDR reports

### **3.5. Transitional Period and DDS-Submission at Customs**

Regarding the transitional period, the Commission has confirmed that for products falling in the transitional period, no DDS needs to be submitted in the Information System. In case of export or re-import of a product which was initially placed on the EU market during the transitional period, a “conventional DDS reference number” can be used in the customs declaration submitted for export or re-import. The Commission confirmed that the number is 99EU9999999999. Moreover, the Commission clarified that that no conventional number needs to be provided in case of export by a downstream operator, and that instead, a dedicated TARIC document code will be made available.

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#### 4. Next Steps

The Commission has said that it is updating the Information System to reflect the changes introduced by the revised Regulation and enhance the user friendliness of the system, and that the new draft implementing act on the Information System will be submitted to Member States before its adoption.

Stakeholders have until 1 June 2026 to [provide feedback](#) to the draft delegated act updating Annex I, which will be taken into account for finalising the documents. The Parliament and the Council have two months to object to the delegated act, and if they don't do so, the Commission can adopt the delegated act directly.

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