EUDR update on TRACES and Annex I to the EUDR

Sustainability

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On 13 July 2026 the European Commission published, by way of a delegated act, the new Annex I to the EUDR, as well as the implementing act adapting the new functionalities of the information system (TRACES). At the same time, the information system was made available online again. Below, we summarise the changes most relevant in practice and put the further timeline into context.

1. Delegated Act on Annex I

Pursuant to Article 34(1) EUDR, the European Commission may amend Annex I to the EUDR by means of a delegated act. In this case, the ordinary legislative procedure is not required. The Council and the European Parliament have a period of two months to object to the text; that period may be extended by two months at the initiative of the European Parliament or the Council. If no objection is raised, the new Annex I will enter into force as from 13 September 2026.

The key changes to Annex I include:

1.1. Restrictions and products removed from Annex I

- **Restriction for seating furniture (HS code 9401)**

  The previous HS code 9401 (seats and parts thereof, of wood) is being replaced by a more specific list of individual HS codes for wooden furniture and parts thereof (including ex 9401 31 00, ex 9401 41 00, ex 9401 61 00, ex 9401 69 00, ex 9401 80 00, ex 9401 91 90). This expressly removes aircraft and motor vehicle seats (9401 10 00, 9401 20 00), which have only a low wood content, from the scope of application. Anyone who manufactures or trades in seats for aircraft or motor vehicles is therefore no longer covered by the EUDR – conventional wooden furniture (e.g. swivel chairs, sofa beds, upholstered and non-upholstered seats with a wooden frame), however, generally remain covered.

- **No longer in Annex I to the EUDR**
  - Raw hides, skins and leather of cattle (HS codes ex 4101, ex 4104, ex 4107) are no longer listed in Annex I to the EUDR. The Commission justifies this on the grounds that the supply chain for leather runs separately from the meat market, and that operators have only limited means of obtaining the necessary information from upstream suppliers.
  - The HS code for retreaded tyres (ex 4012) is being replaced by HS code ex 4012 90 30; the new treads used in retreading, however, remain covered.

- Conveyor and transmission belts and other articles of vulcanised rubber (HS codes 4010, 4016) are no longer listed either. The Commission justifies this on the grounds that these goods generally have a low natural rubber content and, correspondingly, make a limited contribution to deforestation.
- Soya beans used for sowing (HS code 1201 Soya beans, whether or not broken). Instead, only the narrower HS code 1201 90 00 will remain in Annex I to the EUDR.

1.2. Products newly added to Annex I to the EUDR

The published Annex I contains a large number of new relevant products. To give affected companies adequate time to prepare, the delegated act provides a postponement of the EUDR application date until 30 December 2027 for these new producs.

The following products have been added:

- Numerous palm oil derivatives, including soap made from palm oil (HS codes ex 3401 11 00, ex 3401 20), certain industrial fatty alcohols (ex 3823 70 00), acyclic monoamines and their derivatives (ex 2921 19), certain ammonium salts (ex 2923 90 00), oleic, linoleic, linolenic acids (ex 2916 15) and a further palm oil derivatives. It is worth taking a closer look at the new Annex I for a detailed list of all newly added HS codes.
- Certain coffee extracts (including instant coffee, HS code 2101 11 00)
- Frozen cattle tongues (HS code ex 0206 21 00) have been included, while until now, only the fresh variety was in the scope of the Regulation

1.3. New (and existing) scope exclusions

In addition, Annex I provides for new scope exclusions, as well as exclusions that were already known in practice but are now expressly laid down, in particular:

- Samples that are negligible in value and quantity and can be used exclusively to promote sales, as well as products used for testing, analysis or trial purposes that are thereby either completely consumed or destroyed, or retained or returned for no reason other than to fulfil corresponding legal or contractual obligations;
- many of the newly added palm oil products (see above), to the extent that they are used in the manufacture of medicinal products for human use within the meaning of Directive

2001/83/EC or Regulation (EC) No 726/2004, or of veterinary medicinal products within the meaning of Regulation (EU) 2019/6;

- items of correspondence within the meaning of Delegated Regulation (EU) 2015/2446, as well as advertising and information materials that are supplied free of charge together with another product for marketing or information purposes;
- packaging materials and containers clearly suitable for repeated use that are used exclusively to support, protect or carry another product placed on the market or exported, and that are presented together with that product. This notably covers pallets used within a pallet exchange system.
- **Still no de minimis exemption**

  The revised delegated act still does not provide a general de minimis threshold, for example for small quantities or low-value consignments.

2. Implementing Regulation on the Functionalities of the Information System

With Implementing Regulation (EU) 2026/1565 (the "**IR**"), the Commission implements the changes that were introduced to the EUDR last year by Regulation (EU) 2025/2650 into the information system (TRACES), at a technical level. The Implementing Regulation entered into force on 17 July 2026.

The key changes it introduces are essentially as follows:

- **Simplified Declaration for micro or small primary operators**: new Article 4a IR governs the submission, update and withdrawal of the Simplified Declaration, as well as the assignment of a declaration identifier.
- **Grouping of Due Diligence Statements and Simplified Declarations**: new Article 8a IR allows operators (Information System Users) to group several Due Diligence Statements (or Simplified Declarations), by submitting a new Due Diligence Statement (or Simplified Declaration) that references all the individual ones that have been previously submitted by the same user.
- **Contingency arrangements:** Pursuant to the new Article 15a, from 30 December 2026 the Commission will provide information on the availability of the information system as well as on contingency measures (including the assignment of a contingency reference number or

contingency declaration identifier in the event of unplanned outages exceeding 60 minutes) on a publicly accessible website.

3. TRACES is back online

The EU information system TRACES for the submission of DDS is available again. Both the test system and the production system have been made available again by the Commission:

- Production and test system: Login - TRACES NT

For practical purposes, the following continues to apply: legally binding Due Diligence Statements must be submitted in the production system; the test system is suitable for first checking, on a non-binding basis, whether one's own inputs or interfaces are working smoothly again, before declarations are actually submitted in the production system.

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