EUDR Knowledge Centre: The Complete Guide

Nov 27, 2026 · @Prabir Mishra

At a glance

From **30 December 2026**, rubber, coffee, soy, cocoa, oil palm, wood and cattle (and products made from them) can only be sold in or exported from the EU if they are **deforestation-free, legally produced and covered by a due diligence statement**. Micro and small operators follow on **30 June 2027**.

Question	Short answer
Law	Regulation (EU) 2023/1115, as amended by Regulation (EU) 2025/2650
Applies from	30 Dec 2026 (large and medium operators, and timber-sector micro and small operators); 30 Jun 2027 (other micro and small operators)
Commodities	Cattle, cocoa, coffee, oil palm, rubber, soya, wood, plus listed products made from them
Cut-off date	No deforestation after **31 December 2020** on the plots of land where the commodity was produced
Proof needed	Geolocation of every plot, legality evidence, risk assessment, and a due diligence statement (DDS) in the EU Information System
Who files the DDS	The operator who first places the product on the EU market or exports it; downstream operators and traders pass on the DDS reference number
Penalties	Fines of at least 4% of EU turnover, confiscation, and exclusion from public procurement
What a non-EU exporter must do	Supply plot geolocation and legality data so the EU buyer can file the DDS

TRST01 helps exporters, processors and EU importers do this end to end: farmer and plot mapping, deforestation screening, chain-of-custody traceability and DDS-ready GeoJSON, proven at national scale with the Rubber Board of India.

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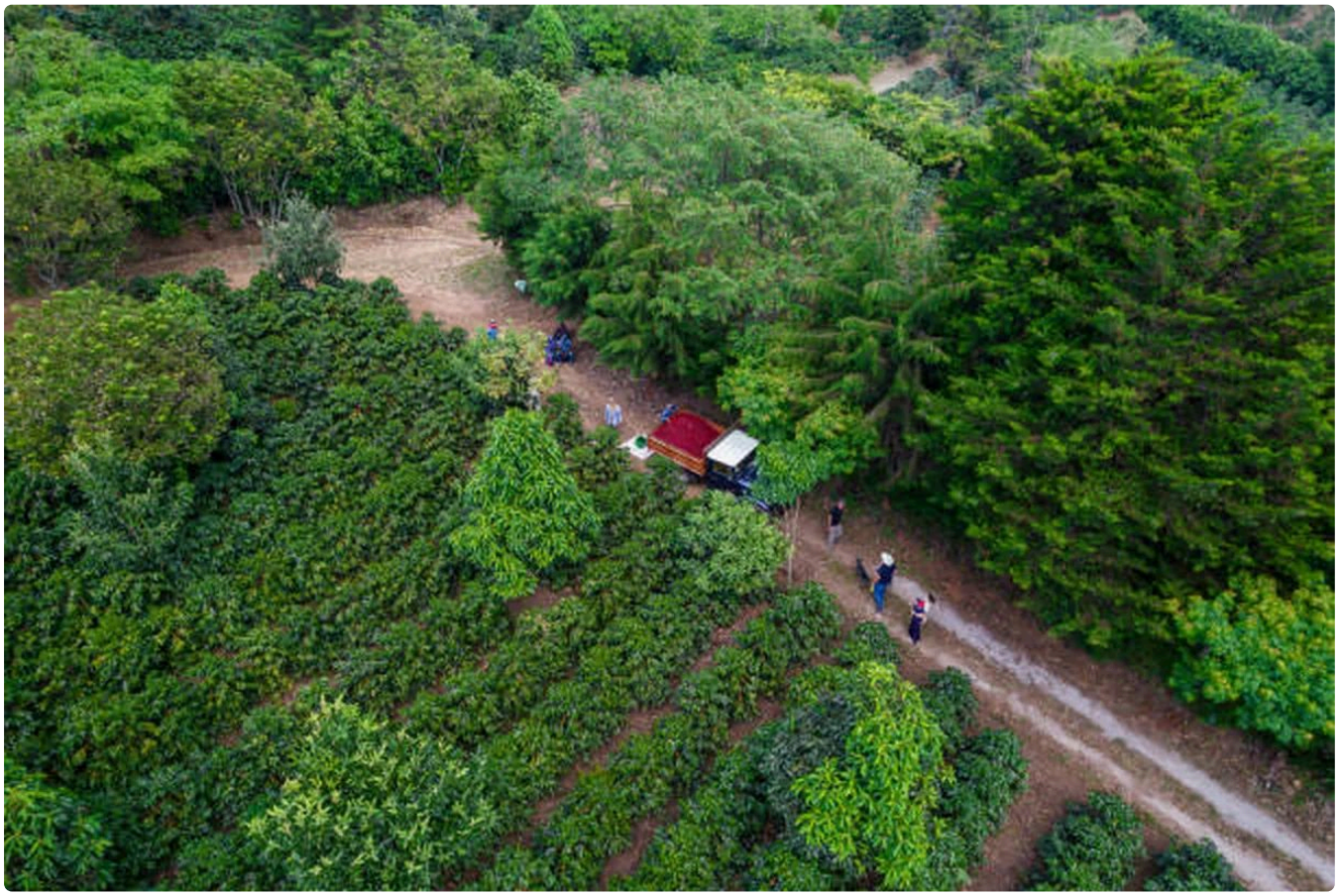
What the EUDR is

The EU Deforestation Regulation stops products linked to deforestation or forest degradation from entering or leaving the EU market. It replaced the EU Timber Regulation and extends the same idea, proof of origin before sale, to seven commodity groups.



A relevant product may be placed on the EU market, made available on it, or exported only if all three conditions are met (Article 3):

1. **Deforestation-free:** produced on land that was not deforested after 31 December 2020 (wood: harvested without forest degradation after that date).
2. **Legal:** produced in line with the relevant laws of the country of production, including land-use rights, environmental, labour, human-rights, tax, anti-corruption and trade rules.
3. **Covered by due diligence:** the operator has collected the required information, assessed the risk, mitigated it where needed, and submitted a due diligence statement.

The EU's stated aim is to cut its contribution to global deforestation and the emissions and biodiversity loss that come with it. For producing countries, the practical effect is that **plot-level geolocation becomes a condition of market access**.

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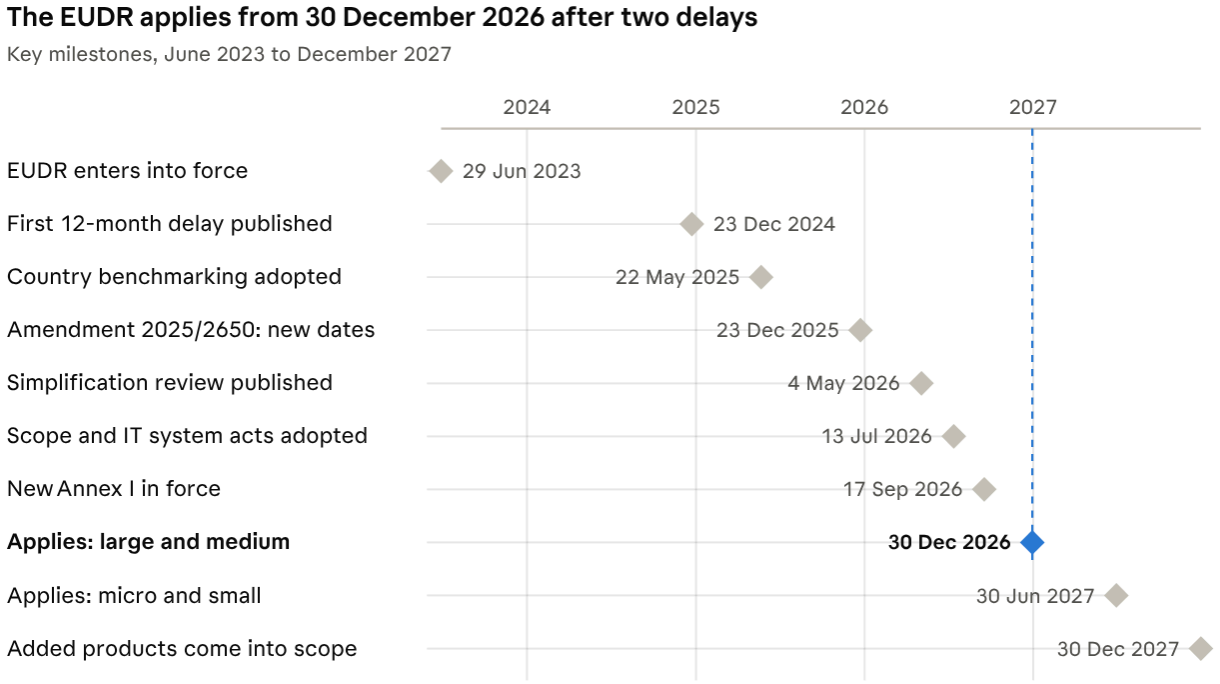
Timeline and current status

The EUDR applies from **30 December 2026** to large and medium operators, after two postponements. No further delay is on the table: the Commission's May 2026 review said it did not consider further amendments to the legal text appropriate.



EUDR milestones, 2023 to 2027

- **2023:** Regulation (EU) 2023/1115 entered into force on 29 June 2023, originally to apply from 30 December 2024.
- **2024:** A first amendment moved application by 12 months, to 30 December 2025.
- **2025:** Regulation (EU) 2025/2650, in force 26 December 2025, moved it again to 30 December 2026 (30 June 2027 for micro and small operators), created the downstream operator role, removed the DDS duty for downstream operators and traders, added simplified declarations, and removed printed products.
- **2026:** The simplification review was published on 4 May 2026. On 13 July the Commission adopted the new Annex I and the Information System rules; the new Annex I (Delegated Regulation 2026/2102) took effect on 18 September. Guidance (third version) and FAQs were updated over the summer.
- **What still moves:** the country benchmarking review, national enforcement laws in some Member States, and the Commission's French Guiana proposal. None of these changes the application dates.

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Who must comply

Since the 2025 amendment there are four roles, and only the first places a full due diligence statement. A company can hold different roles for different products.



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Role	Who it is	Main obligation
Operator	First to place a relevant product on the EU market, or to export it from the EU	Full due diligence: collect information, assess and mitigate risk, submit the DDS, keep records 5 years
Micro or small primary operator	A micro or small producer in a **low-risk** country placing its own primary production on the market	One-time simplified declaration; the declaration identifier travels with the product; a postal address can stand in for plot coordinates
Downstream operator	Places on the market or exports products made from relevant products already covered by a DDS or declaration	No DDS. Collect and keep supplier information and pass on the reference numbers; non-SMEs register in the EUDR Information System
Trader	Makes relevant products available on the EU market without being the first to place them	Same as downstream operators: keep supplier information, pass on reference numbers; non-SMEs register

Non-EU exporters are not directly regulated, but their EU buyers cannot file a DDS without the exporter's plot geolocation and legality evidence. In practice the data burden sits at origin: the farm, collection centre, processor and exporter.

The Commission's guidance confirms that downstream operators and traders can meet the "collect and keep" duty with standard commercial documents such as invoices, and do not need to verify each reference number routinely.

Commodities and products in scope

Seven commodities are in scope, together with the derived products listed by HS code in Annex I. A product outside Annex I is out of scope even if it contains a relevant commodity.

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Commodity	Examples of Annex I products
Rubber	Natural rubber and latex (block, sheet, crepe), new tyres, and the other rubber products still listed in Annex I
Coffee	Green and roasted coffee, husks and skins; soluble coffee added from 30 Dec 2027
Soya	Soybeans, soybean flour and meal, soybean oil
Cocoa	Beans, paste, butter, powder, chocolate
Oil palm	Palm nuts and kernels, palm oil and fractions, palmitic acid, glycerol; some derivatives added from 30 Dec 2027
Wood	Logs, sawn wood, plywood, pulp, paper, furniture, wooden frames, charcoal (printed products removed by the 2025 amendment)
Cattle	Live cattle, beef; hides and leather removed by the 2026 delegated act

Scope changes in 2026. Delegated Regulation (EU) 2026/2102, published 17 September 2026, rewrote Annex I (Commission announcement):

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- **Removed:** cattle hides, skins and leather; retreaded tyres; soybeans for sowing; articles of vulcanised rubber; conveyor and transmission belts; aircraft and motor vehicle seats.
- **Added from 30 Dec 2027:** soluble coffee, certain palm oil derivatives, frozen cattle tongues.
- **Exempt:** samples for testing, waste, used and second-hand products, packing material, and products used to make medicines.

Check each HS code against the current Annex I before deciding a product is out of scope.

Geolocation and GeoJSON

Every plot of land that produced the commodity in a shipment must be identified by coordinates, and those coordinates go into the DDS as a GeoJSON file. This is the requirement most supply chains struggle with.



Point or polygon (Article 2(28)):

- Plots of **4 hectares or less** can be given as a single latitude/longitude point.

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- Plots **over 4 hectares** need a polygon of the plot boundary (cattle: the establishments where the animals were kept).
- At least **six decimal places** of precision are expected, in WGS84 coordinates.
- Micro and small primary operators in low-risk countries may use a postal address that clearly corresponds to the plot.

What a good GeoJSON file needs:

- One feature per plot, with polygons closed (first point equals last point) and no self-intersections.
- Correct axis order: longitude first, then latitude.
- No duplicate or overlapping plots, no plots in the sea or in protected forest that should not be producing.
- File size within the EU Information System limits; large supply bases are split across statements.

Common errors we see in the field: latitude and longitude swapped; points taken at the farmer's house instead of the plot; polygons walked with too few points; the same plot registered under two farmers; and boundaries drawn on outdated satellite imagery.

TRST01's free EUDR Polygon Validator checks geometry errors and screens each plot for deforestation risk before the file reaches a buyer.

Deforestation, legality and risk assessment

Due diligence has three steps: collect the information (Article 9), assess the risk (Article 10), and mitigate any risk that is not negligible (Article 11). Only a product with **no or negligible risk** may be placed on the market.

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The deforestation test. The EUDR uses the FAO definition of forest: land over **0.5 hectares** with trees taller than **5 metres** and canopy cover above **10%**, or trees able to reach those thresholds, not mainly under agricultural or urban use. Converting such land to agriculture after **31 December 2020** makes any commodity grown there non-compliant, whether or not the conversion was legal locally. Plantations already established before the cut-off are fine; tree crops such as rubber, coffee and oil palm on land that was agricultural in 2020 are not "forest" under this test.

The legality test. Evidence that production followed the producing country's laws on:

- land-use rights and tenure;
- environmental protection and forest-related rules;
- labour rights and human rights protected under international law;
- free, prior and informed consent of indigenous peoples;
- tax, anti-corruption, trade and customs rules.

Risk factors the operator must weigh (Article 10): the country risk category, presence of forests and indigenous peoples in the area, prevalence of deforestation, supply chain complexity, risk of mixing with products of unknown origin, risk of circumvention, credible concerns raised by third parties, and certification or verification schemes (which support but never replace due diligence).

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Mitigation (Article 11) can mean extra documents, independent surveys or audits, supplier capacity building, or dropping a supplier. Plots that fail the satellite check must be removed from the shipment, not just flagged.

Country benchmarking

The Commission classifies every country as low, standard or high risk in Implementing Regulation (EU) 2025/1093, adopted 22 May 2025. The category changes how much due diligence is needed and how often authorities check.

Category	Examples	Due diligence	Minimum annual checks
Low risk	All EU countries, India, Vietnam, Thailand, Sri Lanka, China, United States, Ghana, Kenya	Simplified: collect information and file the DDS; no risk assessment or mitigation unless there is evidence of a problem	1% of operators
Standard risk	Indonesia, Malaysia, Brazil, Côte d'Ivoire, Cameroon, DR Congo, Colombia, Ethiopia, Uganda	Full due diligence	3% of operators
High risk	Belarus, Myanmar, North Korea, Russia	Full due diligence, with closer scrutiny	9% of operators

Sources: the regulation; country groupings as summarised by Ropes & Gray and Linklaters.

Low risk is not "no work". Geolocation of every plot and a DDS are still required. Simplified due diligence also falls away if the operator learns of a risk of non-compliance, circumvention or mixing with products from standard- or high-risk countries. Products sourced through a low-risk country but grown elsewhere take the risk of the country of production.

The list is due for review; check the current version before relying on a category.

Due diligence statement and the EU Information System

The operator files a due diligence statement (DDS) in the EUDR Information System, which runs on the EU's TRACES platform, before the goods are placed on the market or exported. The system returns a **reference number** that customs and downstream

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companies use.



What a DDS contains (Annex II):

- operator name, address and EORI number;
- HS code, description and quantity of the product (net mass, volume or number of units);
- country of production;
- geolocation of every plot (the GeoJSON);
- reference numbers of any earlier DDS or declarations it relies on;
- a statement that due diligence was carried out and that no or only negligible risk was found.

How it works in practice:

1. The exporter or processor supplies the GeoJSON and legality evidence for the lot.
2. The EU operator (or its authorised representative) submits the DDS manually or through the API.
3. The reference number goes on the customs declaration and is passed to downstream buyers.
4. Records are kept for **five years** and must be available to authorities on request.

System status. The Information System reopened at the end of June 2026 with the changes from the 2025 amendment, including simplified declarations; the rules are in Implementing Regulation (EU) 2026/1565. Companies can register and test now. TRST01's EUDR Hub prepares and files DDS data for EU importers.

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Checks, penalties and enforcement

Each EU Member State appoints a competent authority to check operators, downstream operators and traders. Checks follow the country risk rates (1%, 3% or 9% a year) plus targeted checks on substantiated concerns.

What authorities can do:

- examine documents, DDS records, GeoJSON and satellite evidence;
- run field audits, including in producing countries with their cooperation;
- order interim measures such as seizure or suspension of goods;
- require corrective action, withdrawal or recall of products.

Penalties (Article 25) must be effective, proportionate and dissuasive, and include at least:

- fines, with a maximum of **at least 4% of the company's total annual EU turnover**;
- confiscation of the products and of the revenue from them;
- temporary exclusion from public procurement and public funding (up to 12 months);
- a temporary ban on placing products on the market or exporting, and for serious repeat cases a ban on using simplified due diligence.

Enforcement readiness. Member States must have authorities and penalty rules in place before 30 December 2026. On 19 November 2026 the Commission opened infringement procedures against Bulgaria, Greece, Malta and Poland for not having done so (report). Germany's implementing law passed the Bundestag on 12 November 2026.

Commodity guides

Each commodity breaks traceability at a different point. The table shows where, and what to fix first.

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Commodity	Where traceability usually breaks	What to do first	TRST01 guide
Rubber	Smallholder latex and sheets pass through dealers and are blended at processing	Map supplying smallholdings; record every purchase against farmer and plot; keep plot lists per processing batch	Rubber and tyres
Coffee	Cherry and parchment from many small estates are pooled by curing works and traders	Map estates and smallholder plots; trace lots through curing and blending; plan now for soluble coffee from 30 Dec 2027	Coffee
Soy	Beans from thousands of farms are aggregated at mandis and crushed into meal and oil	Link procurement points to farmer plots; segregate EUDR lots at the plant; carry plot lists into meal and oil batches	Soy, meal and oil
Wood	Logs pass through sawmills and workshops; species and source tree get lost	Record source plots or concessions; keep lot identity through sawing, drying and assembly	Wood, furniture and paper

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Commodity	Where traceability usually breaks	What to do first	TRST01 guide
Cocoa	Beans from smallholders are bulked by cooperatives and buying agents	Farm polygons for each cooperative member; segregated or identity-preserved flows	Contact us
Oil palm	Fresh fruit bunches from independent smallholders are mixed at mills	Map the mill's supply base; trace bunches to plots; mill-level risk screening	Contact us
Cattle	Animals move between several farms during their life	Geolocate every establishment where the animal was kept, birth to slaughter	Contact us

For India (a low-risk country), the work is mostly data: plot geolocation and legality records for large numbers of smallholders. Rubber, coffee and soy exporters to the EU, and makers of tyres and wooden furniture, are the most exposed.



Compliance checklist

Work through these in order; each step depends on the one before. With about a month to 30 December 2026, the first three steps are the urgent ones.

For exporters and processors at origin

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- [ ] List every EU-bound product by HS code and confirm it is in Annex I
- [ ] Identify every supplying farm, collection centre and dealer
- [ ] Onboard farmers with consent and basic KYC
- [ ] Map every plot: a point for 4 ha or less, a polygon above 4 ha
- [ ] Validate the GeoJSON (geometry, overlaps, axis order)
- [ ] Screen every plot against 31 Dec 2020 forest baselines and remove failing plots
- [ ] Collect legality evidence: land rights, permits, labour and tax compliance
- [ ] Record each purchase against farmer and plot, and keep plot lists through processing batches
- [ ] Segregate compliant lots from unknown-origin material
- [ ] Package GeoJSON and evidence per shipment for the EU buyer

For EU importers (operators)

- [ ] Decide your role for each product: operator, downstream operator or trader
- [ ] Register in the EUDR Information System and get your EORI ready
- [ ] Write a due diligence policy and name a responsible person
- [ ] Request geolocation and legality data from every supplier
- [ ] Assess risk by country category, supply chain complexity and mixing risk; mitigate where needed
- [ ] Submit a DDS per shipment and put the reference number on the customs declaration
- [ ] Pass reference numbers to your customers and keep records for 5 years
- [ ] Review the system at least once a year and report on it publicly if you are not an SME

For downstream operators and traders

- [ ] Keep supplier and customer records and the DDS reference numbers you receive
- [ ] Register in the Information System if you are not an SME

How TRST01 helps

TRST01 covers the whole chain from farm to DDS, with tools for each role.

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Need	TRST01 tool	What it does
Exporters and processors at origin	TRST01Chain	Farmer onboarding, plot mapping by mobile app or drone, deforestation screening, purchase-to-batch traceability, DDS-ready GeoJSON
Manufacturers (tyres, coffee, furniture)	TRST01Chain MeeS	Vendor EUDR compliance, deforestation checks and internal traceability, so each finished-goods shipment leaves with a DDS
EU importers and operators	EUDR Hub	Supplier onboarding, polygon validation and DDS filing to the EU Information System
Anyone with plot files	EUDR Polygon Validator	Free check of GeoJSON, KML or shapefiles for geometry errors and deforestation risk

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Need	TRST01 tool	What it does
Governments and commodity boards	Digital public infrastructure	National traceability platforms owned by the state

Proven at national scale. TRST01 built BSNR (Bharat Sustainable Natural Rubber) with the Rubber Board of India, the national EUDR traceability platform for Indian natural rubber. Across its platforms TRST01 has put more than 1.46 million hectares under traceability, onboarded more than 779,000 farmers and serves 200+ companies, including Golden Rubber (22,000+ farmers across 31,000+ plots) and Tower Commodities. TRST01 holds SOC 2 Type II, ISO 27001 and ISO 9001 certification.

Talk to the team: journey@trst01.com or trst01.com/contact-us.

Glossary

Term	Meaning
Annex I	The list of products, by HS code, that the EUDR covers
Competent authority	The national body in each Member State that checks compliance
Cut-off date	31 December 2020: land deforested after this date cannot supply EUDR products
DDS	Due diligence statement, filed by the operator in the EU Information System for each placement or export
Declaration identifier	The number a micro or small primary operator receives for its one-time simplified declaration
Deforestation-free	Produced on land not deforested after the cut-off date; for wood, also without forest degradation
Downstream operator	A company placing on the market or exporting products made from products already covered by a DDS
EORI	Economic Operators Registration and Identification number, used in customs and the DDS

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Term	Meaning
Forest	Land over 0.5 ha, trees over 5 m, canopy cover over 10% (FAO definition)
GeoJSON	The open file format used to send plot points and polygons in a DDS
Geolocation	Latitude and longitude of a plot, as a point (4 ha or less) or polygon (over 4 ha)
Information System	The EU's EUDR platform on TRACES where DDS are filed and reference numbers issued
Mixing	Combining compliant products with products of unknown or non-compliant origin
Negligible risk	The level of risk at which a product may be placed on the market
Operator	The person or company that first places a relevant product on the EU market or exports it
Reference number	The number the Information System returns for each DDS; it travels with the goods
Simplified due diligence	The lighter regime for products from low-risk countries
Trader	A company making relevant products available on the EU market that is not the operator

Sources

Official texts

- Regulation (EU) 2023/1115 (EUDR)
- Regulation (EU) 2025/2650 amending the EUDR
- Implementing Regulation (EU) 2025/1093 on country benchmarking
- Delegated Regulation (EU) 2026/2102 on Annex I
- European Commission: EUDR implementation hub
- Commission: product scope and Information System update, 13 July 2026
- Commission report on the EUDR simplification review, May 2026

Analysis used

- Jones Day: amendments, deferred timelines and simplification (Dec 2025)

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- Arendt: what the 2026 simplification package means
- EUDR Guide: Regulation 2025/2650 summary
- Ropes & Gray: country risk classifications
- Linklaters: country risk classification adopted
- Polygon One: EUDR current status (Nov 2026)
- Lesprom: infringement procedures against four Member States (Nov 2026)

TRST01 resources

- EUDR compliance · EUDR FAQ · Polygon Validator · Blog

This guide is general information, not legal advice. Check the official texts for your specific products.

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