EU Deforestation Regulation (EUDR): clarifications of commodities and products

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EU clarifies which products must meet EUDR requirements

Commission Delegated Regulation (EU) 2026/2102 of 13 July 2026 amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

Commission Notice: Guidance Document for Regulation (EU) 2023/1115 on Deforestation-Free Products

Frequently Asked Questions: Implementation of the EU Deforestation Regulation Version 5 – April 2026

Update

In September 2026 the European Commission published Regulation 2026/2102 clarifying which products must meet the requirements of the EU Deforestation Regulation (EUDR).

In the case of agri-food, these are products derived from cattle, cocoa, coffee, palm oil, and soyabeans. The Commission has added some products, including soluble coffee and frozen cattle tongues, to the existing list of products set out in the EUDR (Regulation 2023/1115, Annex I). The EUDR requirements will only apply to these additional products from **30 December 2027**.

The new Regulation also clarifies that where products can potentially be derived from palm oil or other similar commodities, only those *produced from palm oil* have to meet EUDR requirements. The Regulation also explicitly excludes certain products from the scope of the EUDR: soyabeans used for sowing; packaging derived from wood that is used to protect agri-food products in transport; marketing materials and correspondence accompanying consignments; and product samples exported to the EU for quality testing.

In May 2026, the Commission has also published updated Guidance and revised Frequently Asked Questions providing further explanations, in particular on the EUDR simplifications adopted in 2025 (see Review of EU Deforestation Regulation: simplification).

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Impacted products

Cattle, cocoa, coffee, palm oil, soya, and derived products

What is changing?

Clarification of commodities

The new Regulation 2026/2102 provides additional clarifications of the commodities to which EUDR Requirements apply.

"Oil palm" refers only to oil palm of *Elaeis* species (including *Elaeis guineensis*). It does not apply to that from *Attalea* spp. (including *Attalea speciosa*), or to other vegetable oils from other palm tree species.

"Cattle" refers only to cattle from the categories *Bos*, *Bibos*, *Novibos*, and *Poephagus* (HS 0102 21 and 0102 29). It does not apply to buffalo (*Syncerus* genus) or bison (genus *Bison*), or to any other live bovine animals.

Clarification of products

The list of products that must comply with EUDR requirements is set out in Regulation 2023/1115, Annex I. The new Regulation 2026/2102 clarifies this list. Changes relevant to agri-food products (CN Customs chapters 1–23) are as follows:

Additions

The following products are now included within the scope of the EUDR:

- soluble coffee (2101 11 00)
- frozen cattle tongues (CN code ex 0206 21 00) (where "ex" means that only the specifically named product within the broader customs category is affected)
- palm, palm kernel, and babassu oils and their fractions (ex 1518 00):
  - partly or wholly hydrogenated, inter-esterified, re-esterified, or elaidinised, whether or not refined, but not further prepared (ex 1516 20)
  - boiled, oxidised, dehydrated, sulfurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of heading 1516)
  - "inedible mixtures or preparations of animal, vegetable, or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm" (ex 1518 00)
  - crude glycerol, glycerol waters, and lyes that have been produced using oil palm (ex 1520 00).

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Clarifications

Oil palm: the EUDR originally covered *all* products falling under the categories:

- 1207 10 – palm nuts and kernels
- 1511 – palm oil and its fractions, whether or not refined, but not chemically modified
- 1513 21 – crude palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified
- 1513 29 – palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)
- 2306 60 – oilcake and other solid residues of palm nuts and kernels.

However, some products falling under these categories may not come from oil palm, which is the commodity targeted by the EUDR; “ex” will be added before each of these categories to indicate that only the products that come from oil palm must fulfil EUDR requirements.

Exclusions

The proposal explicitly excludes the following from having to comply with EUDR requirements:

- soyabeans used for sowing: EUDR requirements will only apply to soyabeans that are not used for sowing (1201 90 00)
- samples of products used for examination, analysis, and testing (e.g. to assess the quality of products from suppliers)
- packaging materials used exclusively to support, protect, or carry agri-food products
- correspondence and marketing materials that accompany agri-food products.

Updated Guidance – legality requirements

The EUDR requires affected commodities and products to be produced in accordance with the relevant legislation of the country of production (Regulation 2023/1115, Art. 2(40) and Art. 3(b)). The European Commission applies a flexible approach by listing the areas of law rather than specific laws, as these differ from country to country and may be subject to amendments. The updated Guidance (section 6) clarifies that the relevant legislation in this case consists only of laws applicable in the area of production and not the entire supply chain.

Additional clarifications on legality (section 6) that are relevant to non-EU suppliers are summarised as follows:

- The Commission plans to establish a repository of relevant legislation by December 2026. Producing countries will be able to provide a list of legislation which operators can use to demonstrate that they meet the requirements to produce in line with national rules.

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- Operators can use a range of information sources to demonstrate that commodities have been produced in line with a country's relevant legislation.
- If there is considered to be only a negligible risk of not complying with the EUDR legality requirements, it is not necessary to collect comprehensive documentation for each individual plot of land (e.g. individual land titles or exhaustive lists of legal documents). An operator can use publicly available information related to the area of production or supply chain.
- Collection of in-depth data is only required where the operator identifies a high risk of non-compliance.
- Documents that are relevant for demonstrating compliance include:
  - official documents (e.g. administrative permits issued by country authorities)
  - documents showing contractual obligations and information issued by public and private certification schemes
  - judicial decisions
  - impact assessments, management plans, environmental audit reports.

In 2026, the European Commission updated its Guidance to reflect changes to the EUDR made in 2025, notably on the definitions of "downstream operators" and "micro- or small primary operators" and their obligations (sections 2 and 4) (see Review of EU Deforestation Regulation: simplification).

Frequently Asked Questions

The European Commission has updated its Frequently Asked Questions document aimed at helping stakeholders to implement the EUDR.

- Products not in the scope of the EUDR that contain in-scope products (section 3.14). Products that are not listed in Annex I of the EUDR, but may contain products that are in Annex I, do not need to meet EUDR requirements. Some examples are sausages and similar meats (HS 1601); bread, pastry, cakes, biscuits containing cocoa (HS 1905 90); and coffee beverages and other coffee-based preparations (HS 2202 99).
- Cooperatives/associations (section 3.20). A cooperative or association in a non-EU country can put products on the EU market on behalf of its members. In doing so, it is considered an operator and must submit a due diligence statement in the same way as other operators.
- Tools for assessing geolocation data (section 9.10.6). The revised version highlights forest maps allowing operators to cross-check geolocation data:
- FAO (2025) Whisp: What's in that plot?
- GFW (2025) Global Forest Watch Pro
- JRC (2025) Geospatial analysis tools

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Why?

Following the feedback received to consultations, this new Regulation clarifies which products are included within the scope of the EUDR, particularly regarding derived products. Because the quantity of soyabeans that is imported into the EU for sowing is negligible, and they are subject to their own certification and traceability systems, they are excluded from the scope of the EUDR. Samples of products exported to the EU for analysis or testing are also extremely low volume, and are generally destroyed during testing processes, so they are also excluded from the EUDR requirements.

Timeline

For large EU operators, the EUDR due diligence obligations will apply from 30 December 2026. For EU operators that are micro- and small enterprises, the due diligence obligations will apply from 30 June 2027.

For the new categories of products now included in Annex I of the EUDR, EUDR requirements apply from **30 December 2027**. The Regulation setting out these changes applies from 18 September 2026.

Recommended Actions

The new Regulation clarifies which products fall under the scope of the EUDR rules, but does not change the basic requirements of that Regulation. Suppliers must provide importers with geolocation data for the plots of land where commodities are produced, and information demonstrating that commodities were produced in line with relevant national laws. They must also ensure that this data and information can be passed through the supply chain.

Background

The EUDR sets out obligations regarding products related to cattle, cocoa, coffee, palm oil, rubber, soya, and wood. It requires EU importers to ensure there is no risk (or negligible risk) that the production of these commodities has contributed to deforestation, or that products were illegally produced according to national law. For a summary of these requirements and implications for suppliers, see the AGRINFO Guidance The EU Deforestation Regulation: Requirements for Stakeholders outside the European Union.

The EUDR was originally intended to apply from 30 December 2024, but was postponed first to 30 December 2025, and subsequently to 30 December 2026 (see Review of EU Deforestation Regulation: simplification).

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Resources

European Commission (2026) Staff Working Document accompanying the document Commission Delegated Regulation XXX amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products [*download*].

FAO (2025) Whisp: What's in that plot? Rome: Food and Agriculture Organization.

GFW (2025) Global Forest Watch Pro. Washington, DC: World Resources Institute.

JRC (2025) Geospatial analysis tools supporting the risk assessment of the Regulation on deforestation-free supply chains: A guide to visualize and interact with GFC2020 using the JRC IMPACT: toolbox and other applications.

Sources

Commission Delegated Regulation (EU) 2026/2102 amending Regulation (EU) 2023/1115 as regards the list of relevant commodities and relevant products

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