Review of EU Deforestation Regulation: simplification

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EU postpones application of EU Deforestation Regulation until 30 December 2026

Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders

Update

The European Union (EU) has postponed the application of the EU Deforestation Regulation (EUDR, Regulation 2023/1115) by a further 12 months until **30 December 2026**. This is due to concerns about the burden on companies, as well as technical concerns about the EUDR information system. In July 2026, the European Commission published an EUDR Information System User Guide that provides step-by-step information on how to create and manage due diligence statements, and includes brief descriptions of program functions, capabilities, and procedures.

The following simplifications to the EUDR have also been introduced.

- Only the operators first placing relevant agri-food products (cattle, cocoa, coffee, palm oil, soya) on the EU market must assess the compliance of products with the EUDR, and submit due diligence statements to the EUDR information system.
- “Downstream operators” – companies that subsequently sell or process these products, but are not the first to place them on the EU market – no longer have to submit their own due diligence statements. The first downstream operator must still be registered in the EUDR information system, and must still ensure full traceability by passing on the reference numbers of all the “deforestation commodities” they use, for use in the due diligence statement. However, this information does not have to be passed further down the supply chain.
- “Micro and small primary operators” who put their own products on the EU market are required to make a one-time simplified declaration of EUDR conformity, rather than a full due diligence statement.

Impacted products

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

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What is changing?

Downstream operators: no due diligence statements

Under the current EUDR, *all* operators putting deforestation commodities and derived products on the EU market for the first time must submit a due diligence statement via the EUDR information system. Currently, for example, both a biscuit manufacturer using chocolate and a large retailer selling the chocolate biscuits would have to submit due diligence statements, even though the supplier of the chocolate had already submitted a due diligence statement in relation to the cocoa used.

The new proposal is that only the operators *first* placing relevant agri-food products on the EU market must submit due diligence statements to the information system. Downstream operators – companies that subsequently sell or process these products, but are not the first to place them on the EU market – will not have to undertake due diligence or submit due diligence statements. The first downstream operator must still be registered in the EUDR information system, and must still ensure full traceability by passing on the due diligence statement reference numbers of all the deforestation commodities they use. However, this information does not have to be passed further down the supply chain.

Small primary operators: simpler requirements

There is a new category of micro and small primary operators (irrespective of their legal form) that are established in countries classified as low risk (see EU Deforestation Regulation: Engagement with non-EU countries) and that put their own products on the EU market (see Background).

These operators must only submit a one-time simplified declaration to the information system, instead of a due diligence statement.

12-month postponement

The application of the EUDR is delayed until **30 December 2026**. For micro and small operators, the application date is **30 June 2027**.

Further simplification?

In addition, under this Regulation, the European Commission must report by **30 April 2026** on the potential administrative burden of the EUDR, indicating how identified issues can be addressed. This could potentially lead to further simplifications of the EUDR.

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Why?

The 12-month delay aims to ensure that the EUDR Information System enabling operators to submit due diligence statements will be fully operational; and to allow further time for businesses to prepare for compliance with EUDR requirements.

Timeline

The Regulation applies from 26 December 2025.

However, the application of EUDR requirements is postponed until **30 December 2026**. For micro and small operators, the application date is **30 June 2027**.

What are the major implications for exporting countries?

A further delay of 12 months will give non-EU suppliers additional time to prepare for the basic requirements of the EUDR, which are not changed by this proposal. Suppliers must provide importers with geolocation data of 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.

Non-EU suppliers will not be affected by changes to the obligations on downstream operators.

The new category of “micro and small primary operators” applies to both EU and non-EU operators. In practice, the impact of the simplified declaration is likely to be limited for non-EU operators, as it only affects operators marketing their own produce.

Background

The EUDR sets out obligations regarding imports into the EU of products related to cattle, cocoa, coffee, palm oil, rubber, soya, and wood. It requires EU importers to ensure there is no or negligible risk that the production of these commodities 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 EU Deforestation Regulation: Requirements for Stakeholders outside the European Union.

The EUDR was originally intended to apply from 30 December 2024, but was previously postponed to 30 December 2025.

The definitions of micro and small operators are based on Regulation 2013/34/EU (Art. 3) as follows.

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A **micro-undertaking** is one that does not exceed two of the three following criteria:

- balance sheet total: €450,000
- net turnover: €900,000
- average number of employees during the financial year: 10.

A **small undertaking** is one that does not exceed two of the three following criteria:

- balance sheet total: €5,000,000
- net turnover: €10,000,000
- average number of employees during the financial year: 50.

Operators that place their own products on the EU market are included in the category "**micro and small primary operators**", even if they exceed two of the criteria listed above for micro and small undertakings, if they can demonstrate that their activities specifically in relation to deforestation commodities (excluding other commodities they might trade) do not exceed two of the three criteria.

Resources

Council of the EU (2025) EU deforestation law: Council and Parliament reach a deal on targeted revision. Press release, 4 December.

European Commission (2025) Commission proposes targeted measures to ensure the timely implementation of EU Deforestation Regulation. Press Release, 21 October.

Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation

Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings

Sources

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