

Input for draft delegated regulation & annex amending Regulation (EU) 2023/1115

Introduction

We welcome the development of a delegated act to provide additional simplification, clarity and legal certainty to guide preparation for application of the EUDR in December 2026.

In this paper, we provide our views on the draft version published for feedback on the Commission's Have Your Say website.

In commenting on the proposed draft, we ask **not to further expand the scope at this stage** to allow initial experience of its application with the current already broad range of products, many of which are traded in the retail and wholesale sector. In case that, based on the feedback received, the scope is extended, an additional transition period of 12 months for these newly added products is required and should be specified as part of the delegated act.

Key issues

- **Delayed application for new CN codes**
- **Reliance on existing Due Diligence Statements (DDS)**
- **Support for proposed changes regarding waste, used products and secondhand products**
- **Support to the exclusion of Samples of products**
- **Support for the exclusion of bamboo, rattan and other materials of woody nature**
- **Support to specification for paper and paperboard**
- **Reject: Inclusion of Soaps (HS code 3401 11 00)**
- **To ADD: Explicit exclusion of Products for internal company use**
- **To ADD: Exclusion of ex 1602 50 - Other prepared or preserved meat, meat offal, blood, of cattle**
- **To ADD: Exclusion of imported packaging used to substitute deteriorated ones (ex 48)**
- **To ADD: Explicit exclusion of meals for direct consumption**
- **To ADD: Explicit exclusion of Donated products and charities**

General comments – horizontal issues

- **Delayed application for new CN codes**

While the proposed delegated act reduces the scope for certain product categories, the introduction of new CN codes in Annex I simultaneously brings additional downstream products within the scope of the EUDR. For our retail and wholesale members, trading large variety of products and working with many different suppliers, this means many more additional products currently on their shelves can

become subject to the Regulation. For large retail and wholesale companies the number varies but can result in more than 200 additional Stock Keeping Units in scope.

Given the limited implementation timeframe, with the delegated act expected to be adopted during summer 2026 and the EUDR requirements applying from 30 December 2026, we consider that, should these additional codes remain in the final delegated act, **an additional transitional period is necessary for the products newly brought into scope through the revised annex 1**. Such a transition period is essential to allow companies sufficient time to identify affected products, engage with suppliers, establish the necessary due diligence processes, and overall ensure compliance with the new obligations.

Justification

The introduction of additional CN codes expands the scope of the Regulation to products and supply chains that were previously outside the EUDR framework.

In practice, this means that many suppliers newly falling within scope may have little or no awareness of the EUDR requirements and would be expected to adapt their systems and processes within a period of only a few months. This creates significant operational challenges for all businesses concerned, including operators, downstream operators and traders.

Without an adequate transition period, companies, depending on their respective responsibilities will face considerable difficulties in:

- *identifying newly in-scope products and supply chains;*
- *communicating new compliance requirements to suppliers;*
- *collecting and verifying due diligence information; and*
- *implementing internal systems and contractual arrangements necessary to ensure compliance.*

*We ask that - should the scope be expanded - delegated act provides for a **specific transitional period of at least one year** for products covered by the new CN codes introduced in Annex I. Such an approach would ensure a proportionate and workable implementation of the new obligations.*

• **EFTA Countries – reliance on existing DDS**

EU based retailers and wholesalers buying relevant products from companies established outside the EU (including from EFTA countries) may again be classified as “operators” under Article 7, thus obliging them to submit additional due diligence statements for products which may already be having a DDS and which have not had any material transformation before placing on the common market.

We ask to address this by adding the following condition at the very beginning of Annex 1.

“Articles 8 to 13 of the Regulation does not apply to goods, irrespective of where the Operator is established, if the relevant product already possesses a Due Diligence Statement prior to its placement on the Union Market and, after importation, the product continues to have the same HS code as declared in the original due diligence statement, and the geolocation data and operator of origin recorded therein remain unchanged, irrespective of where the Operator is established.

Justification

We believe the intention of the latest version of EUDR is for entities like retailers to fall under ‘downstream operator’ and therefore should benefit from the simplifications provided for under EUDR 2.0. However, under the present formulation, EU based retailers buying relevant products from

companies established outside the EU (including from EFTA countries), may again be classified as “operators” under Article 7. This classification now obliges EU based retailers to:

- re collect information already provided for import,
- re conduct risk assessments,
- re perform risk mitigation, and
- submit an additional Due Diligence Statement (DDS) in TRACES.

This duplication occurs even though the products:

- already possess a valid import DDS;
- have passed EU customs pre importation controls;
- have not been materially transformed after import; and
- Are traded in a business-to-business environment.

A focused revision—implemented through a Delegated Act—can significantly reduce administrative burdens for companies and Member State authorities while preserving the EUDR’s environmental integrity

- **Support for proposed changes regarding waste, used products and secondhand products**

We support the proposed clarification regarding waste, used products and secondhand products. This inclusion will support the circular economy and avoids that the Regulation penalizes the use of recycled inputs which do not contribute to deforestation risks.

Justification

As outlined in FAQ 2.7 (iteration 5), the Regulation exempts goods made entirely from materials that have completed their lifecycle and would otherwise have been discarded as waste (as defined in Directive 2008/98/EC, Article 3(1)).

We support maintaining the proposed entries specifying ‘not including waste as defined in Article 3, point (1) of Directive 2008/98/EC’ or ‘not including used products and second-hand products’.

Support for proposed amendments for exclusion

- **Support for the exclusion of Samples of products**

We support the exclusion of sample products.

Justification

Samples are not intended for sale to customers nor for placement on the internal market. Their purpose is limited to assessment, testing, and supplier evaluation prior to any procurement decision. As such, receiving a sample should not be considered as taking place ‘in the course of a commercial activity’.

An exemption for sample products is therefore needed and proportionate. Including samples within the scope would create disproportionate administrative burden for operators, requiring due diligence to be conducted on supply chains may never result in commercial sourcing. This would impose significant compliance efforts for a single product unit with no commercial destination.

In practice:

- *Suppliers providing samples are often not selected as part of the procurement process e.g. for quality reasons.*

- *Even where a supplier is selected, the supply chain might have changed by the time commercial orders are placed. As a result, due diligence would need to be repeated several months later for the actual commercial supply chain.*
- *At the stage of receiving samples, operators often do not yet have a commercial relationship with the supplier. Suppliers are therefore unlikely to disclose the detailed supply chain information required for due diligence, as such information is typically considered commercially confidential until contractual agreements are in place.*
- *The quantity and value of the samples are negligible compared with the commercial volumes ultimately purchased and placed on the market.*

*Therefore, **we strongly support the exclusion of sample products** as these will never be sold to any customer, nor put in circulation in the European market.*

- **Support for the exclusion of bamboo, rattan and other materials of woody nature**

We support the delegated act stating that the EUDR does not apply to bamboo, rattan and other materials of a woody nature and, therefore, does not apply to relevant products listed under the relevant commodity 'Wood' if those products are made of bamboo, rattan and other materials of a woody nature.

Justification

EuroCommerce previously pointed to the fact that Bamboo products (4419) were included in the EUDR while excluded in the EUTR. The exclusion rightfully aligns the exclusion of bamboo for all bamboo products, in addition to pulp and paper.

*Therefore, **we support the exclusion of bamboo, rattan and other materials of woody nature.***

- **Support for further specification related to ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard**

We support the specifications in the draft delegated act after the entry ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard' and especially providing the following important clarification:

- not including items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge'.

Justification

We understand that communication media, such as shop markings, advertising leaflets, product information sheets, etc., fall within the category of "items of correspondence and accessory material" used in the business activities of the operator or trader. This includes 'information materials' that are 'accompanying a service or distributed for information purposes'.

In line with FAQ 2.10 and 2.13 (v5), such materials are not considered to be supplied on the market. Consequently, they should not fall within the scope of the EUDR.

*We strongly **support the further specification related to ex 48** to ensure legal certainty and consistent application*

Rejection of proposed inclusion of soaps

- **Inclusion of Soaps (HS code 3401 11 00 & HS code 3401 20) in EUDR Annex I to be rejected. Analysis on HS code 3824 99 needed before inclusion**

The proposed inclusion of soaps under HS code 3401 11 00 is a particularly critical point with very significant operational implications for our sector. The CN code is extremely broad and would, in practice, capture a very large range of products containing only residual quantities of palm-oil derivatives or surfactants, such as cleaning wipes. The clarification proposed by the Commission does not address the challenges faced by retail and wholesale in identifying which products under this code are in scope. HS 3401 20 which has the same raw material basis, should also be excluded to ensure consistency and prevent legal uncertainty.

A similar concern has been expressed for the potentially broad number of products that might be captured by HS code 3824 99 (*including for example cat litter or chemical drain cleaners, both with residual quantities of palm oil*) and we ask for further analysis of the impact on deforestation before a decision is made to include this code in annex 1.

Justification

- **Bureaucratic Burden/ Lack of IT Feasibility:** Automated filtering based on Intrastat codes is impossible due to the broad definition (Annex 1). Manually screening all entries against the specific soap definition in Annex I and differentiating items based on these criteria is not feasible for the retail sector. Consequently, there is no alternative but to treat all items under Intrastat code 3401 11 00 as EUDR-relevant.
- **Affected Product Ranges:** Everyday essential items such as moist toilet paper, baby wipes, chemical drain cleaners and impregnated floor wipes would now fall under the scope of the EUDR.
- **Lack of Data Availability:** Supply chains for these composite products are not designed to provide geolocation data for microscopic quantities of processed surfactants. Verifying deforestation-free status down to the specific plot of land is factually unrealistic.
- **Disproportionality:** When importing floor wipes from third countries, full geolocation coordinates of the origin areas would need to be collected for a minimal amount of palm-oil-based surfactants. This creates a disproportionate administrative burden: For just 0.2 grams of a derivative, the same extensive data set -including precise geolocation coordinates -must be generated as for a full ton of pure palm oil.

*The inclusion of soaps in Annex I under the current tariff definition creates a massive expansion of regulation. **Due to the impact, the inclusion of soaps in Annex I must be abandoned.***

Specific amendments for exclusion to be added to the draft delegated act

- **To ADD: Explicit exclusion of Products for internal company uses.**

We recommend **explicitly excluding products acquired and used for internal company purposes** from the scope of the Regulation via the delegated act. This should include own-use products and consumables that are not placed on the consumer market, including – but not limited to – spare parts, as well as items of correspondence and accessory material falling under Chapter 48, and “information materials” that are accompanying a service or distributed for information purposes.

The exclusion should **also cover products that are used by the customer on business premises without being sold as products themselves**, such as toilet paper, napkins, tissues and similar consumables.

The exclusion should specifically cover spare parts for equipment used in stores or distribution centres which are often custom-made (including by manufacturers in EFTA countries) and for which a different supplier would be very hard to find. The inclusion of spare parts can potentially lead to an interruption of operations, despite the fact that it concerns very small numbers or even individual components with limited impact on deforestation.

Justification

*Although purchasing such products involves a commercial transaction, the retailer acts as the final consumer. The products are neither placed on the consumer market nor reintroduced into trade. **This approach is consistent with the clarification already provided in FAQ 2.10 (v 4)**, which states that companies using relevant products in their own operators are only subject to the Regulation when they are supplying those products on the market.*

However, the current interpretation creates significant legal uncertainty for large business groups. In particular internal transfers between entities of the same corporate group (e.g. from parent "Company A" to its subsidiary "Company B") may technically qualify as a "supply" under the Regulation, even where the product remains exclusively for internal use and is never made available to consumers. In contrast, transfers within the same legal entity (e.g. "Company A Spain" to "Company A Spain") would not fall within scope. This distinction creates an inconsistent and disproportionate outcome that does not reflect the underlying objective of the EUDR.

This exclusion should also apply to products used by consumers on business premises without being marketed or sold as standalone products. Examples include sanitary and hospitality consumables provided in retail stores, on-site handling and transportation, manufacturing processes, product development and testing, as well as spare parts for machinery and equipment supporting such operations. Such an exclusion would be consistent with the rationale underpinning the exclusion of samples and test products, namely that these products do not contribute to deforestation-related trade or consumer market placement, while their inclusion would create disproportionate and unnecessary due diligence obligations.

*To ensure legal clarity and avoid disproportionate administrative burden, we ask the Commission to **clearly exclude in the delegated act all supplies of relevant products for internal company use** — including intra-group transfers — **and for use by consumers at the business premises**, where these products are not made available on the consumer market.*

lication across operators and Member States.

- **To ADD: Exclusion of ex 1602 50 - Other prepared or preserved meat, meat offal, blood, of cattle**

We recommend excluding CN code ex 1602 50 from the scope of Annex I. This category covers meat which is included in other codes for meat of beef (ex 0201, ex 0202, ex0206). For example: 160250 includes ready meals and pies.

Justification

The beef contained in these products is already covered under a different code in the annex.

We ask to exclude CN code ex 1602 50

- **To ADD: Exclusion of imported packaging used to substitute deteriorated ones to be added to the specifications related to ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard.**

There are regular cases where the packaging of an imported product is damaged during transport. Due to potential packaging deterioration during transport, suppliers often send additional packaging separately so that, if the external packaging arrives damaged, the product can simply be repackaged upon arrival.

In this case, the packaging is provided separately and thus considered a standalone product falling under DD obligations according to the regulation.

We believe this is a very concrete and practical example of unintended consequences that need to be addressed adequately in the Delegated Act and we, therefore, ask to specify the exclusion of those products listed in the annex that are used as packaging, have no commercial purpose, but are imported separately.

*Packaging sent separately to replace damages packaging should be considered non-relevant and specifically **be excluded from obligations under ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard***

- **To ADD: Explicit exclusion of meals for direct consumption**

We call for meals offered for direct consumption in restaurants, and similar catering establishments are explicitly excluded from the product scope in the delegated act.

Justification

*For reasons of legal clarity, **excluding meals offered via catering services** is consistent with existing guidance documents. FAQ 3.14 clarifies that compliance with EUDR obligations is only required where supplied products are in the scope of the Regulation (FAQ 5.13). Products such as prepared meals, while they may contain components or elements derived from in-scope commodities, are themselves not considered in-scope products and, therefore, are not subject to the requirements of the Regulation (FAQ 2.1).*

Explicitly reflecting this interpretation in the delegated act would enhance legal certainty and ensure consistent application across operators and Member States.

*Therefore, we call for **meals offered for direct consumption in restaurants, and similar catering establishments are explicitly excluded** from the product scope in the delegated act.*

- **To ADD: Explicit exclusion of donated products and charities**

We call for the delegated act to explicitly clarify that **products donated to, or distributed by, charitable organizations are excluded** from the scope of the EUDR. This could be reflected through language such as: “*products donated to or sold by charities are excluded*”.

Justification

Providing explicit recognition of this exclusion is necessary to avoid unintended regulatory burdens on charitable organisations. In the absence of such clarification, charities may be classified as operators or traders and could consequently be required to store DDS reference numbers received from donors, or to establish DDS submissions themselves.

This would impose disproportionate administrative obligations on organisations whose activities are non-commercial and primarily serve social or humanitarian purposes. Clear exclusion would therefore ensure proportionality, prevent unnecessary compliance costs, and support the effective functioning of charitable activities, while maintaining the overall objectives of the Regulation.

*Therefore, we call for **products donated to, or distributed by, charitable organizations to be excluded** from the scope of the EUDR. This could be reflected through language such as: “products donated to or sold by charities are excluded”.*

EuroCommerce is the principal European organisation representing the retail and wholesale sector. It embraces national associations in 27 countries and 5 million companies, including leading global players and many small businesses. Over a billion times a day, retailers and wholesalers distribute goods and provide an essential service to millions of businesses and individual customers. The sector generates 1 in 7 jobs, offering a varied career to 26 million Europeans, many of them young people. It also supports millions of further jobs throughout the supply chain, from small local suppliers to international businesses. EuroCommerce is the recognised European social partner for the retail and wholesale sector.