

Scope & definitions

Question 1: Do paper marketing materials (brochures, business cards, flyers, posters) handed to customers or prospects at trade shows or meetings fall within the scope of the EUDR? Specifically, do such transfers count as a “transfer of ownership” that would trigger EUDR obligations?

- Those are in scope when the products are placed on the market EU market in the course of a commercial activity. FAQ answer 3.2 specifies ‘commercial activity’ meaning: *“for selling (with or without transformation) or as a free sample, for the purpose of processing or for distribution to commercial or non-commercial consumers, or for use in the context of its commercial activities, will be subject to the due diligence requirements and have to submit a due diligence statement.”*

Question 2: Article 1(2) exempts relevant products produced before the date indicated in Article 38(1). How does that exemption operate in practice?

- Exporters and importers dealing with transitional products (those first placed on the EU market between 29 June 2023 and the Regulation’s date of application) may use a conventional DDS reference number, 99EU9999999999, instead of a regular DDS number (after completion of full due diligence). This reference should only be used where it can be demonstrated that the product was initially placed on the market during the transitional period. For more information, see: <https://circabc.europa.eu/ui/group/34861680-e799-4d7c-bbad-da83c45da458/library/675e95ab-da32-45fb-8538-11eb0ccc586a/details>.

Question 3: For products in scope that are not imported into the EU but are placed on the EU market by purchasing them from another EU supplier, is a DDS required? If so, where should it be declared?

- Under the proposed changes to the Regulation (https://ec.europa.eu/commission/presscorner/detail/en/ip_25_2464) there would be a single submission in the EUDR IT system at the market-entry point for the entire supply chain. Hence, when goods are placed on the market, meaning release for free circulation or in this context domestically placed on the EU market (relevant product manufactured or produced in the EU), the company placing the goods on the market is an operator. That operator needs to exercise due diligence and submit a DDS (via the information system). In the context of small and micro undertakings there would be an unique identifier.

DDS requirements and the Information System

Question 4: The original text required each Due Diligence Statement (DDS) to specify the transported volume. Does the new proposal retain that volume reporting requirement for DDSs, or has that obligation been removed or altered?

- There is no change under the proposal regarding the information to be provided in the DDS. The Information System established under Article 33 and Implementing Regulation (EU) 2024/2125 requires submission of product quantity/volume as part of the DDS data fields (Annex II to the Regulation).

Question 5: If goods were previously imported under a DDS, does a subsequent exporter or another party handling those same goods need to issue a new DDS when exporting them again?

- Under the proposed changes to the Regulation (https://ec.europa.eu/commission/presscorner/detail/en/ip_25_2464) there would only be one submission in the EUDR IT system at the entry point in the market for the entire supply chain. So, when exporting the goods there would be no need to issue a new DDS.

Question 6: During testing we found that Germany validates a “validity date” in data element 1203 for the DDS reference number. Has this been seen elsewhere, and what would be a reasonable validity date to provide?

- The data element 1203 is used in the customs declaration to indicate the applicable document code, see example below. In general the customs declaration systems based on the document code in data element 1203 will require a subsequent valid reference number.
 - Data element ‘Supporting Document Type’ 12 03 002 000 : C716 (document code)
 - Data element ‘Supporting Document Reference Number’ 12 03 001 000: 25NLXXXXXXXX01 (Example DDS-reference number)

Question 7: What responsibilities does a customer company have under the EUDR if it is not the entity placing the product on the market but is the recipient/customer of the product?

- Under the proposed changes to the Regulation (https://ec.europa.eu/commission/presscorner/detail/en/ip_25_2464) for downstream operators / traders would be required to collect and pass on DDS reference numbers or declaration identifiers. In addition, it will be required to collect and keep information on supplier and party supplied to. These actors should also register in the Information System.

Other

Question 8: What will be the level and type of compliance checks (documentary checks, physical inspections, frequency, targeted versus random)?

- The national authorities will carry out checks on operators and traders established in the respective member states as well as on relevant products, using a risk-based approach. Minimum inspection rates apply, which differ depending on the classification of the countries by the EU Commission:
 - Low-risk countries: minimum inspection rate of 1 per cent
 - Standard-risk countries: minimum inspection rate of 3 per cent
 - High-risk countries: minimum inspection rate of 9 per cent

Question 9: Regarding Northern Ireland: if the Commission's proposed changes are not enacted and current regulations remain in force, will the Northern Ireland competent authority audit DDSs linked to inbound shipments?

- Under the Windsor Framework, Northern Ireland remains aligned with select EU rules, but the EUDR has not yet been incorporated. If the Commission's proposed changes are not enacted, it is unlikely that the Northern Ireland competent authority would audit DDSs for inbound shipments at this stage.

Question 10: There are three scenarios: (a) original legislation enters into force on 30 December 2025, (b) the simplified proposal enters into force on 30 December 2025, or (c) postponement to 30 December 2026. What are the relative likelihoods of each?

- The last state of affairs is that the European Parliament has fast-tracked the EU Deforestation Regulation: MEPs will vote on the substance in Strasbourg (24–27 Nov). If no agreement is reached the current rules come into force at year-end. The Danish Presidency says Parliament must endorse any deal by 15–18 Dec.

Question 11: How do EU–US trade relations or any trade agreement affect EUDR requirements and transatlantic trade?

- Commissioner Roswall indicated the postponement was necessary to address concerns about the readiness of information-technology systems needed to support the law. The delay was according to Commissioner Roswall not linked to U.S. concerns about the policy.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 415,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte organization shall be responsible for any loss whatsoever sustained by any person who relies on this communication.