

CDP Policy Explainer on the EU Deforestation Regulation (EUDR)

How reporting through CDP can help companies prepare for the EUDR

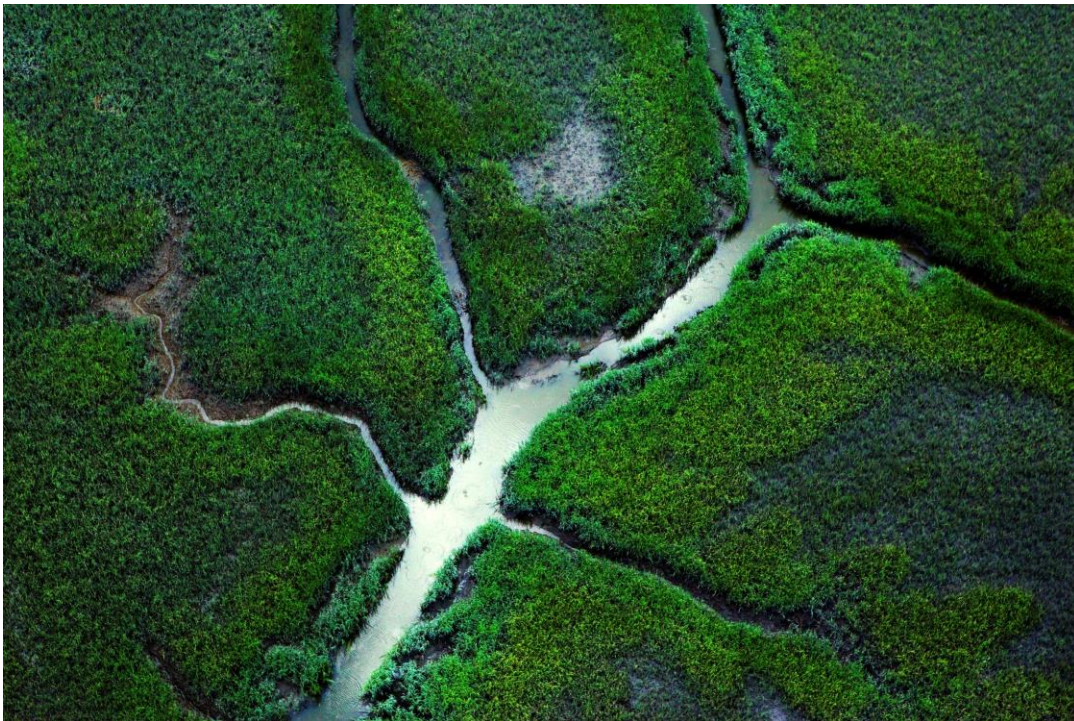
May 2023

Updated due diligence requirements for companies

CDP Stakeholder Information aims to provide its stakeholders with guidance on how reporting through CDP can support companies with producing the information relevant to the requirements of the EUDR.

The new regulation sets mandatory due diligence rules. Companies as well as producing and consuming countries will have to prepare for the new rules, which are expected to enter into force mid-2023. The rules aim to address demand and supply-side deforestation, meaning that certain commodities and derived products will be subject to due diligence checks before being eligible to be placed on or exported from the EU market.

When the new rules enter into force, all relevant companies will have to conduct strict due diligence if they place on the EU market, or export from it: palm oil, cattle, soy, coffee, cocoa, timber and rubber, as well as derived products (such as beef, furniture, or chocolate). Companies will have to prove that the products are both deforestation-free (produced on land that was not subject to deforestation after 31 December 2020) and legal (compliant with all relevant applicable laws in force in the country of production).



Requirements

Companies are required to carry out due diligence with differing requirements for SME operators and traders:

- ▼ From 2025, operators and traders are required to carry out due diligence proving that products within the scope of the EUDR placed on or exported from the EU market are deforestation-free.
- ▼ Operators and traders in the supply chain will need to prove that the products are produced in accordance with the legal requirements of the country of production and are covered by a due diligence statement.
- ▼ Reasonable doubt – any doubt about a product or commodity will require operators to carry out a risk assessment to demonstrate there is no risk of deforestation.
- ▼ No products produced on land subject to deforestation after 2020 may be placed on the EU market.
- ▼ SME operators will be required to apply full due diligence requirements for parts of products not already covered by a statement from 2025; with small and microenterprises applying these rules in mid-2025.

Timeline of requirements for companies

The entry into force of the EUDR is expected mid-2023 giving companies, as well as the relevant authorities in producing and consuming countries, an anticipated 18 months before being required to implement the rules from 2025.

Large operators and traders will be required to carry out due diligence on products imported (and/or exported) into the EU market from 2025. SME operators will be required to carry out due diligence only on only for parts of products not covered by a due diligence procedure. An exemption from these rules applies to small and microenterprise operators until mid-2025.

All producing countries – whether in the EU or in other global regions – will receive a standard-risk classification at entry into force of the legislation (mid-2023). Before 2025, the European Commission will publish a list of countries presenting a low or high-risk of deforestation-linked commodities and products.

From 2025, the EU information system will be used to administrate the due diligence statements. The anonymized datasets of the information system will be made publicly available in an open format that is machine readable.

Indicative timetable of the EUDR requirements

2025	Implementation of rules for non-SMEs (operators and traders)
2025	Commission to establish information system (register) to contain the due diligence statements
2025	Publication of the European Commission's country assessment list
Mid-2025	Implementation of rules for small and microenterprise operators
End of 2027	Timber products previously covered by the EUTR ¹ must comply with the EUDR instead.
2028	Commission to develop an electronic system for due diligence statements.

EUDR review: companies and financial institutions (FIs) should start preparing for additional regulatory requirements.

The EUDR contains a review clause that could result in an extension of its regulatory coverage and new obligations for FIs under the EUDR or other EU legislation.

- Before mid-2024, the European Commission is required to have finalized an impact assessment accompanied, where appropriate, by a legislative proposal to extend the scope of the EUDR to include other wooded land.
- Before mid-2025, a review is expected to assess the inclusion of other natural ecosystems, new commodities, and derived products, as well as the proposal for new regulatory obligations for FIs to prevent financial flows contributing directly or indirectly to deforestation and forest degradation.

Operator and trader requirements

The EUDR defines due diligence requirements according to whether the company is an operator or trader, an SME² or not. The table outlines the definitions, criteria and requirements.

¹ EU Timber Regulation EU 995/2010

² SME defined as in Directive 2013/34/EU | Medium-sized <250 employees, < € 20mn turnover, < €40 mn balance sheet total | Small <50 employees, <€ 8mn turnover, <€4mn balance sheet total | Micro <10 employees, < €700k turnover, <€250k balance sheet total

Definition of SME and non-SME Operators and Traders	Criteria qualifying operators and traders			Requirements and timelines
	Placing commodity or product in scope on the market	Exporting commodity or product in scope	Member of supply chain of operator	
Non-SME Operators any natural or legal person placing/exporting relevant products on the market.	✔	✔		2025: Full due diligence (Article 8)
Non-SME Traders any person in the supply chain other than the operator placing/exporting relevant products on the market.	✔	✔	✔	
SME Operators	✔	✔		<p>2025*: Full due diligence requirements only for parts of products that have not been covered by a due diligence procedure.</p> <p>For products already subject to due diligence (by other legal persons), the SME operator is exempt from due diligence obligations.</p> <p>*Applicable from mid-2025 for small and microenterprise Operators</p>
SME Traders	✔	✔	✔	<p>Exempt from due diligence obligations.</p> <p>2025: Record keeping obligations: information of suppliers and client - name, registered trade name or registered trademark, the postal address, the email, a web address.</p> <p>*Applicable from mid-2025 for small and microenterprise Operators</p>

Due diligence requirements

The full set of due diligence requirements have three elements, including:

- ▼ the collection of information and documents (Article 9 information requirements)
- ▼ risk assessment measures (Article 10 risk assessment)
- ▼ risk mitigation measures (Article 11 risk mitigation)

Information requirements (Article. 9)	Operators collect information, documents and data demonstrating that the relevant products are compliant with Article 3
Risk assessment (Article. 10)	<p>Operators verify and analyse information collected in accordance with Article 9 and carry out a risk assessment to establish whether there is a risk that the relevant products are non-compliant with the EUDR.</p> <p>Wood products covered by a valid FLEGT license from an operational licensing scheme shall be deemed compliant with Article 3(b) of the EUDR.</p>

Risk mitigation (Article. 11)	<p>If the risk assessment reveals no risk of the products not complying with the regulation, the risk mitigation is not necessary.</p> <p>However, if there is reasonable doubt the operator must carry out risk mitigation procedures and measures that are adequate to reach no or negligible risk.</p> <p>Operators shall have in place adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks of non-compliance.</p> <ul style="list-style-type: none"> a) model risk management practices, reporting, record-keeping, internal control and compliance management, including for operators that are not SMEs, the appointment of a compliance officer at management level; b) an independent audit function to check the internal policies, controls and procedures referred to in point (a) for all operators that are not SMEs.
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In certain circumstances where an operator can identify all relevant commodities and products that have been produced in countries identified as low risk, simplified due diligence may apply. For more information see Article 13 ([Annex](#)).

Reporting on due diligence

Meaningful stakeholder engagement is a cornerstone of due diligence; the relationship between reporting and due diligence supports the monitoring of adverse impacts within supply chains, providing evidence of effective due diligence.

The EUDR's due diligence procedure requires the fulfilment of the three elements, information requirements, risk assessment and risk mitigation, and is complemented by reporting requirements. Non-SME operators shall report publicly on their due diligence systems (Article 12) including the steps taken to implement their obligations under the due diligence rules (Article 8).

Operators falling into the scope of value chain due diligence requirements under other EU laws may fulfill the due diligence obligations by including the necessary information required by the EUDR when reporting in the context of another EU legal act.

Although not yet required by the EUDR, SME operators would be advised to adopt public reporting on their due diligence systems as this is good practice to communicate how impacts are identified and managed. Reporting through CDP can support companies with producing the information relevant to the upcoming requirements of the EUDR.

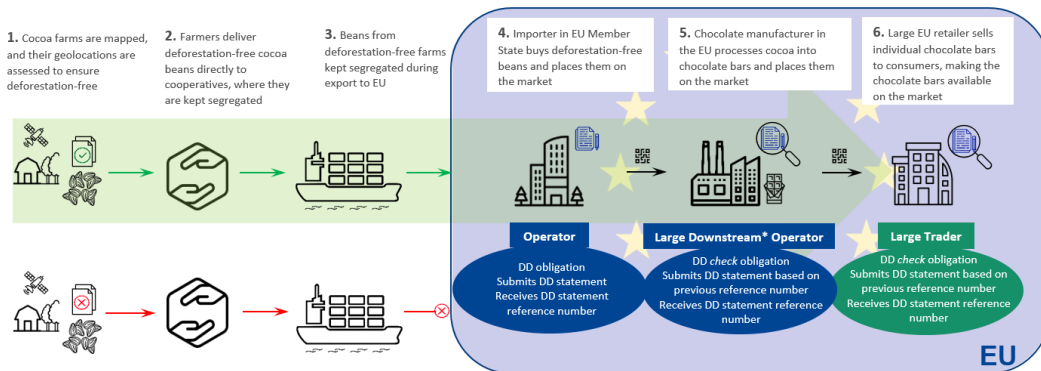
Importing and exporting derivative products

The EUDR rules apply to both relevant **commodities** (cattle, cocoa, coffee etc.), as well as relevant **products** (listed in the [Annex](#)).

The relevant **products** are defined as products that contain, have been fed or have been made using relevant **commodities**. For example, 'new pneumatic tyres, of rubber' or 'plywood, veneered panels and similar laminated wood'.

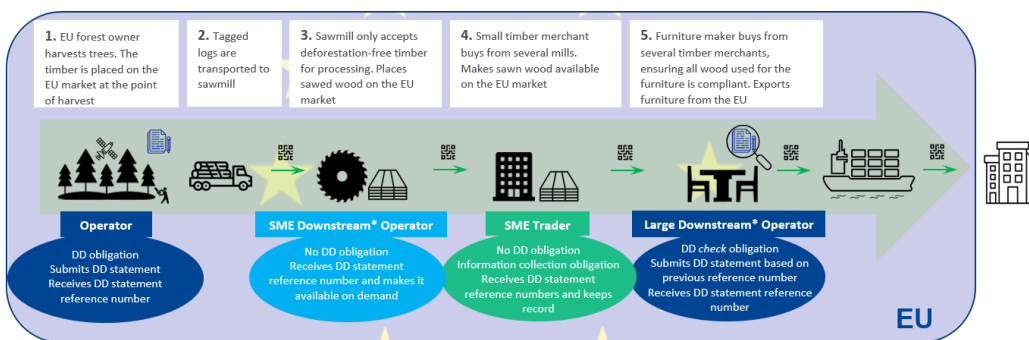
For example, the graphic depicts the supply chain process of importing into the EU market the EUDR regulated **commodity** cocoa beans, and the subsequent sale of chocolate. The importer is the **primary operator** and is therefore subject to due diligence obligations to ensure the product is deforestation-free before placing the

cocoa beans on the market. The cocoa beans are handled by a **large downstream operator** who is obliged to check the due diligence procedures of the **primary operator** before using the commodity to make the relevant **product**, chocolate bars. The value chain ends with the **large trader** who also checks the due diligence procedures before selling the relevant **product**, chocolate bars.



Based on source: European Commission Expert Group/Multi-Stakeholder Platform Deforestation, [supply chains infographics slides presented at the 12th meeting 30 January 2023](#)

The EUDR also applies to relevant commodities and products exported from the EU. The graphic depicts the eventual exportation of EUDR-regulated **product** furniture, made with the relevant **commodity** wood, from the EU market, along with the obligations of the EU forest owner (**operator**) who harvests the trees. The next step in the supply chain shows utilization of the wood by a downstream **SME operator** within the EU who transforms the **commodity** into the relevant **product**, sawed wood (nomenclature 4407, [Annex](#)), and the subsequent sale of this product on the EU market by an **SME trader**. The sawed wood is then further processed by a **large downstream EU-based operator** into another relevant **product**, furniture, before eventually being exported from the EU.



Based on source: European Commission Expert Group/Multi-Stakeholder Platform Deforestation, [supply chains infographics slides presented at the 12th meeting 30 January 2023](#)

Reporting through CDP prepares companies for the EUDR due diligence requirements

The CDP Forests questionnaire provides a logical framework to guide companies towards removing commodity-driven deforestation from supply chains.

- ▼ Reporting supports the process of conducting due diligence and can be used to substantiate the fulfilment of the three elements of due diligence required by the EUDR: information requirements, risk assessment and risk mitigation.
- ▼ CDP’s questionnaire is aligned with the indicators of international standards, such as the [Accountability Framework](#).

The tables below show the data points in the CDP Forests questionnaire which collect information relevant to Article 9 (information requirements) and Article 10 (risk assessment).

Article 9 – information requirements

Article 9 requires operators to collect information, documents and data demonstrating that the relevant products are deforestation-free.

Article 9 – Information requirements	CDP Forests questionnaire
▼ (a) description, including the trade name and type of the relevant products as well as, in the case of relevant products that contain or have been made using wood, the common name of the species and their full scientific name; the product description shall include the list of relevant commodities or relevant products contained therein or used to make those products;	(F0.4) Select the forest risk commodity(ies) that you are, or are not, disclosing (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that best represent your organization’s area of operation. (F1.1) How does your organization produce, use or sell your disclosed commodity(ies)? – Under this question, companies can disclose country of origin.
▼ (b) the quantity of the relevant products; for relevant products entering or leaving the market, (expressed in kilograms of net mass or, or, in all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items	(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.
▼ (c) identification of the country of production and, where relevant, parts thereof;	(F1.1) How does your organization produce, use or sell your disclosed commodity(ies)? – Under this question, companies can disclose country of origin. (F1.5c) For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.

<p>▼ (d) geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as date or time range of production; where a relevant product contains or has been made with relevant commodities produced in different plots of land, the geolocation of all different plots of land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being placed and made available on the market or exported; for relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept; for all other products of Annex 1, the geolocation shall refer to the plots of land;</p>	<p>(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies).*</p> <p>*Under this question, companies can disclose a list of suppliers and locations.</p>
<p>▼ (e) name, email and address of any business or person from whom they have been supplied with the relevant products;</p>	<p>(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies).</p>
<p>▼ (f) name, email and address of any business or person to whom the relevant products have been supplied;</p>	<p>*Under this question, companies can disclose a GDPR compliant list of suppliers and locations.</p>
<p>▼ (g) adequately conclusive and verifiable information that the relevant products are deforestation-free;</p>	<p>(F1.5b) Provide a breakdown of your DCF and non-DCF volumes relevant to your stage in the supply chain according to how verification is achieved and the highest level of traceability respectively.</p> <p>(F6.3a) Provide a detailed breakdown of the volume and percentage of your production and/or consumption by certification scheme' (assuming a credible no-deforestation cert scheme with identity preserved or segregated chain of custody model would be accepted).</p> <p>(F6.4) For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?</p> <p>(F6.4a) Provide details on the system, the approaches used to monitor compliance, the quantitative progress, and the non-compliance protocols, to implement your no conversion and/or deforestation commitment(s).</p>

<p>▼ (h) adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity.</p>	<p>(F6.5) For your disclosed commodity(ies), indicate if you collect data regarding your own compliance and/or the compliance of your suppliers with the Brazilian Forest Code.</p> <p>(F6.5a) For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure your own compliance with the Brazilian Forest Code and your performance against these indicator(s).</p> <p>(F6.5b) For your disclosed commodity(ies), indicate which Key Performance Indicators (KPIs) you use to measure the compliance of your suppliers with the Brazilian Forest Code and their performance against these indicator(s).</p> <p>(F6.6) For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.</p> <p>(F6.6a) For your disclosed commodity(ies), indicate how you ensure legal compliance with forest regulations and/or mandatory standards.</p>
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Article 10 – risk assessment

Article 10 requires operators to verify and analyse information collected in accordance with Article 9 **and** carry out a risk assessment to establish whether there is a risk that the relevant products are non-compliant with the requirements of the EUDR.

Article 10 – Risk Assessment	CDP Forests questionnaire
<p>▼ (a) the assignment of risk to the relevant country of production or parts thereof in accordance with Article 29, which establishes the assessment of countries as either high risk, low risk or standard risk;</p>	<p>(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?</p>
<p>▼ (b) the presence of forests in the country of production or parts thereof;</p>	<p>(F2.1) Does your organization undertake a forests-related risk assessment?*</p> <p>(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.</p> <p>(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?</p> <p>*Should be assessed as a part of 'stakeholders considered' in the risk assessment.</p>

<p>▼ (c) the presence of indigenous peoples in the country of production or parts thereof;</p>	<p>(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.*</p>
<p>▼ (d) the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof;</p>	<p>(F4.5a) Select the options to describe the scope and content of your policy.**</p>
<p>▼ (e) the existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity;</p>	<p>(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.</p> <p>(F4.5a) Select the options to describe the scope and content of your policy.</p> <p>(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.</p> <p>*should be assessed as a part of 'stakeholders considered' in the risk assessment.</p> <p>** option to select 'Secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities' and 'Commitment to protect rights and livelihoods of local communities'</p>
<p>▼ (f) prevalence of deforestation or forest degradation in the country or parts thereof;</p>	<p>(F2.1) Does your organization undertake a forests-related risk assessment?</p> <p>(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.</p> <p>(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?</p>
<p>▼ (h) concerns in relation to the country of production or parts thereof, such as level of corruption, prevalence of document and data falsification, lack of law enforcement, violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union;</p>	<p>(F2.1) Does your organization undertake a forests-related risk assessment?</p> <p>(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.</p> <p>(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?</p>
<p>▼ (i) the complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced; and/or</p>	<p>(F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains?</p>
<p>▼ (j) the risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring;</p>	<p>(F2.2a) Provide details of your organization's value chain mapping for its disclosed commodity(ies).</p> <p>(F8.1) Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.</p>

<p>▼ (n) complementary information on compliance with this Regulation, which may include information supplied by certification or other third-party-verified schemes, including voluntary schemes recognised by the Commission under Article 30(5) of Directive (EU) 2018/2001, provided that the information meets the requirements set out in Article 9;</p>	<p>(F6.3) Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?</p>
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CDP can support companies with producing the information relevant to the requirements of deforestation regulation developments outside of the EU

By complying with the EUDR, companies can be better prepared for similar legislative developments in other jurisdictions, thereby reducing their transition risks.

There are other jurisdictions implementing similar laws to end deforestation associated with the import of agricultural commodities. In the UK, secondary legislation for the Environmental Act is expected. President Biden’s executive order from 2022 requires the development of a report on whole-of-government approaches to agricultural-driven deforestation as well as EU and UK policy developments, which will likely facilitate the adoption of the US Forest Act. Furthermore, Japan recently revised its Clean Wood Act, making it mandatory for companies to assess legality of wood and wood products. In April 2023, China and Brazil agreed, in a joint statement, to eliminate deforestation by prohibiting illegal imports and exports. Despite some differences, the EUDR is comparatively the most comprehensive legislation worldwide so far. Complying with the EUDR will prepare companies for similar future policy developments.

ANNEX – DERIVED PRODUCTS

RELEVANT COMMODITY	RELEVANT PRODUCTS
Cattle	<ul style="list-style-type: none"> ex 0102 Live cattle ex 0201 Meat of cattle, fresh or chilled ex 0202 Meat of cattle, frozen ex 0206 10 Edible offal of cattle, fresh or chilled ex 0206 22 Edible cattle livers, frozen ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen 160250 Other prepared or preserved meat, meat offal, blood of bovine animals ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split
Cocoa	<ul style="list-style-type: none"> 1801 00 00 Cocoa beans, whole or broken, raw or roasted 1802 00 00 Cocoa shells, husks, skins and other cocoa waste 1803 Cocoa paste, whether or not defatted 1804 00 00 Cocoa butter, fat and oil 1805 00 00 Cocoa powder, not containing added sugar or other sweetening matter 1806 Chocolate and other food preparations containing cocoa
Coffee	<ul style="list-style-type: none"> 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
Oil Palm	<ul style="list-style-type: none"> 1511 Palm oil and its fractions, whether or not refined, but not chemically modified 1207 10 Palm nuts and kernels 1513 21 Crude palm kernel and babassu oil and fractions thereof 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 or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts oils or kernels oils 382319 fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids) 291590 saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic and pentanoic acids, palmitic and stearic acids, their salts and esters, and acetic anhydride) 382370 fatty alcohols, industrial 382311 stearic acid, industrial 290545 glycerol 291570 palmitic acid, stearic acid, their salts and esters 382312 oleic acid, industrial
Soya	<ul style="list-style-type: none"> 1201 Soya beans, whether or not broken 1208 10 Soya bean flour and meal 1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified 2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
Wood	<ul style="list-style-type: none"> 4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like 4405 Wood wool; wood flour 4406 Railway or tramway sleepers (cross-ties) of wood 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm

- 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed
 - 4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
 - 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
 - 4412 Plywood, veneered panels and similar laminated wood
 - 4413 00 00 Densified wood, in blocks, plates, strips or profile shapes
 - 4414 Wooden frames for paintings, photographs, mirrors or similar objects.
 - 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
(Not including packing material used exclusively as packing material to support, protect or carry another product placed on the market.)
 - 4416 00 00 Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves
 - 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
 - 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
ex 4419 Tableware and kitchenware, of wood
 - 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
 - 4421 Other articles of wood, including 4421 20 Coffins
 - Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products
ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
9403 30, 9403 40, 9403 50 00, 9403 60 and 9403 90 30 Wooden furniture
 - 9406 10 00 Prefabricated buildings of wood
 - 4900 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans
- Rubber
- 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar gums; in primary forms or in plates, sheets or strip
 - 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
 - 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings)
 - 4007 Vulcanised rubber thread and cord
 - 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber
 - 4010 Conveyer or transmission belts or belting, of vulcanised rubber
 - 4011 New pneumatic tyres, of rubber (other)
 - 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
 - 4013 Inner tubes, of rubber
 - 4015 Articles of apparel and clothing accessories (including gloves), for all purposes of vulcanised rubber other than hard rubber
 - 4016 Articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40
 - 4017 Hard rubber (i.e. ebonite) in all forms including waste and scrap; articles of hard rubber.

Simplified due diligence, systems and reporting

Simplified due diligence includes:		
a) the collection of information and documents needed to fulfil the requirements set out in Article 9 (information requirements) ;	Applied	➤ Assessment of the complexity of the relevant supply chain and the risk of circumvention or the risk of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof.
b) risk assessment measures as referred to in Article 10 (risk assessment) ;	Not Applied	➤ Make available relevant documentation that there is a negligible risk of circumvention or of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof.
c) risk mitigation measures as referred to in Article 11 (risk mitigation) .	Not Applied	
Reporting obligations (Art. 12): establishment & maintenance of due diligence systems, reporting & record keeping		

Due diligence system: Operators must establish a framework of procedures and measures (in accordance with Art. 8 due diligence)

- ▼ Yearly review of the system and records of the review maintained for 5 years.
- ▼ Operators (not SME operators) must report on their due diligence system, inc. steps taken to fulfil due diligence obligations.

To be included in the review report:

- a) summary of information set out in Article 9 paragraph 1 point (a), (b) and (c);
- b) state the conclusions of the risk assessment conducted under Article 10(1) and measures undertaken pursuant to Article 10(4) and describe the information and evidence obtained and used to assess the risk;
- c) describe the process of consultation of indigenous peoples, local communities, and other customary tenure rights holders or the respective civil society organisations that are present in the area of production of the relevant commodities and products, where applicable.

Records to be kept for 5 years.

Information to be contained in the due diligence statement

1. Operator's name, address and, in case of relevant commodities and products entering or leaving the Union market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013;
2. Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity (expressed in net mass or, when applicable, volume, or number of units) of the relevant product that is intended to be placed on or exported from the Union market by the operator.
3. Country of production and geolocation of all plots of land where the relevant commodities were produced. Where the relevant product contains or has been made using commodities produced in different plots of land, the geolocation of all different plots of land shall be included in accordance with Article 9(1)(d);

For further information

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CDP Europe in European and international media

LesEchos

FINANCIAL TIMES

Bloomberg

euronews.

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