

# EUDR Review Lands — But the Text Stays

## Here Is What Actually Changes

07 May 2026

The Commission published its long-awaited simplification review package yesterday (4 May 2026). The headline: the EUDR legal text is not being reopened, and there are new FAQ and Guidance in town. What is changing is Annex I (the list of in-scope products) and the supporting documents. There is a public consultation on the draft Delegated Act revising Annex I running until 1 June 2026. Here is what you need to know.

### The Package at a Glance

The 4 May 2026 package consists of four elements:

- **Commission Report (COM(2026) 191 final):** the formal simplification review mandated by the December 2025 EUDR amendment. The Commission concludes that no further changes to the basic EUDR text are needed.
- **Draft Delegated Act (public consultation until 1 June 2026):** proposes targeted changes to Annex I (product scope): inclusions, exclusions, and technical clarifications. Not yet law.
- **New Guidance (3rd edition, C(2026) 3056 final):** adds new operational clarifications, including further detail on how operators should approach compliance with local legislation requirements.
- **New FAQ (5th iteration):** replaces the April 2025 4th iteration. Marked changes flagged as (UPDATED) or (NEW).

**Key point:** The EUDR regulation itself (Regulation (EU) 2023/1115 as amended) is unchanged. The application dates remain: 30 December 2026 for large and medium companies; 30 June 2027 for most micro and small operators. The Information System is temporarily closed and will reopen in June 2026.

### Annex I — What Is In, What Is Out

The draft Delegated Act is not yet law. It is open for public feedback until 1 June 2026. Once adopted, it will determine the definitive scope.

One point deserves emphasis for those who have followed the EUDR's soap opera history: this Delegated Act is not subject to a vote by Parliament. The Commission is not submitting a proposal to amend the EUDR — it is exercising its delegated powers to

revise the product list in Annex I. There is therefore no procedural opening for Parliament to reopen other aspects of the Regulation. Here is what is proposed.

## Out — Products Proposed for Removal

### Leather (Cattle)

- Raw hides and skins of cattle (HS 4101)
- Tanned or crust hides and skins of cattle (HS 4104)
- Leather of cattle further prepared after tanning or crusting (HS 4107)

*Reason:* The leather downstream value chain is differentiated from the meat value chain. Trade flow asymmetries and the relatively low economic value of hides compared to meat mean operators have limited leverage to demand supply chain information from their suppliers.

### Retreaded Tyres (Rubber)

- Retreaded rubber tyres (HS 4012 11, 4012 12, 4012 13, 4012 19), solid/cushion tyres (HS 4012 90 20), and tyre flaps (HS 4012 90 90)
- Only tyre treads (HS 4012 90 30) remain in scope

*Reason:* Retreading extends tyre life cycles and promotes circular economy practices. The new rubber tread applied to casings is the only deforestation-relevant element.

### Horizontal Exclusions (cutting across all commodities)

- Samples of negligible value and quantity
- Products for examination, analysis or testing (where used up or destroyed in the process)
- Waste products (as defined under Directive 2008/98/EC)
- Used and second-hand products
- Single-use packing materials and containers used exclusively to support, protect or carry another product
- Reusable packing materials (e.g. pallets) used exclusively to support, protect or carry another product, from the moment used for that purpose
- Marketing and information materials and items of correspondence exclusively accompanying another product or supplied free of charge

## In — Products Proposed for Addition

### Coffee

- Soluble/instant coffee: Extracts, essences and concentrates of coffee (HS 2101 11 00)

*Reason:* Roasted and green coffee beans are already in scope. Excluding soluble coffee created a gap and the risk of relocation rather than elimination of deforestation risk.

### Cattle

- Frozen cattle tongues (HS 0206 21 00)

*Reason:* Fresh cattle tongues are already in scope. Excluding frozen tongues was incoherent and risked deforestation risk relocation.

### Palm Oil (multiple new downstream derivatives proposed for addition)

- Hydrogenated/modified palm oils (HS ex 1516 20)
- Chemically modified palm oils and inedible mixtures (HS ex 1518 00)
- Crude glycerol from palm oil (HS ex 1520 00)
- Fatty alcohols synthesised using oil palm (HS ex 2905 16, ex 2905 17 00, ex 2905 19 00)
- Esters of acetic acid synthesised using oil palm (HS ex 2915 39)
- Various chemical derivatives: undecenoic acids, acyclic monoamines, quaternary ammonium salts, acyclic amides (HS ex 2916 19 10, ex 2921 19, ex 2923 90 00, ex 2924 19 00)
- Soap in bars/cakes for toilet use containing palm oil (HS ex 3401 11 00)
- Soap in other forms containing palm oil (HS ex 3401 20)
- Other chemical products containing or made using oil palm (HS ex 3824 99)
- Polyethers made using oil palm (HS ex 3907 29)

### Technical Clarifications — "ex" Prefix and Species Scope

- "ex" prefix added to numerous HS codes across all commodities: this means only the described extract of products under that code is in scope
- **Cattle:** only genus Bos (sub-genera Bos, Bibos, Novibos, Poephagus); buffalo (Syncerus) and bison (Bison) are out of scope
- **Oil palm:** only *Elaeis* spp.; babassu and other palm species are out of scope
- **Rubber:** only *Hevea brasiliensis*; balata, gutta-percha, guayule, chicle and synthetic rubber are out of scope
- **Wood:** bamboo, rattan and other woody-nature materials are explicitly out of scope

## New Guidance — What Changed from April 2025

The major changes reflect the December 2025 EUDR amendment and new operational clarifications.

### Application dates shifted one year

- Large/medium companies: 30 December 2026
- Micro/small operators: 30 June 2027
- EUTR transitional window adjusted accordingly: EUTR rules apply to timber placed on the market from 30 December 2026 until 31 December 2029

### Two new actor categories introduced

- **Micro or Small Primary Operator (MSPO):** a natural person or micro/small undertaking established in a low-risk country who directly places on the market or exports relevant products they themselves have grown, harvested or raised. Obligation: one-time simplified declaration only; may use a postal address instead of geolocation
- **Downstream Operator:** a person who places on the market or exports relevant products made using products already covered by a due diligence statement or simplified declaration. Simplified obligations only (see point 3 below)

### Downstream actors — critical simplification

In line with the changes of 2025 in the EUDR, the guidance now clarifies that downstream operators and traders are not required to exercise due diligence, submit a DDS, or ascertain that due diligence was exercised upstream. Their only obligation is to collect and keep direct business partner information (name, address, email — standard invoice data) and, if they are the first downstream actor (i.e. their direct supplier is an upstream operator), the DDS reference numbers received. The role is purely passive.

- **Non-SME downstream operators/traders:** must register in the Information System AND, if they receive a substantiated concern, verify that due diligence was exercised. If verification does not confirm negligible risk, they must stop placing or exporting the products
- **"Substantiated concern" obligation:** purely reactive, no active duty to investigate the supply chain

### Packaging — scope expanded and refined

- Packaging exclusion now expressly extended to HS 4401, 4405, and 4416

- New single-use vs. reusable distinction: both are excluded when used exclusively to support, protect or carry another product; for reusable packaging (e.g. pallets), the exclusion applies from the moment they are used for that purpose

#### Local legislation / due diligence proportionality — new explicit guidance

- In-depth evidence collection is only required where initial examination indicates a higher risk of non-compliance
- Where initial examination indicates negligible risk, operators are not required to systematically collect comprehensive legal documentation, individual land titles, or an exhaustive list of all potentially relevant laws
- Commission will establish a repository of relevant legislation of countries of production and a repository of certification schemes, both planned for launch before December 2026

#### AI and data analytics

The new Guidance explicitly acknowledges that due diligence and enforcement may be supported by data analytics and AI-based tools for prioritisation and document checking. Responsibility remains with operators and competent authorities.

#### Forced Labour Regulation

New reference added, as the Forced Labour Regulation (EU) 2024/3015 also applies to EUDR operators. The Commission will issue guidance on due diligence to address forced labour risks in supply chains.

### **New FAQ (5th Iteration) — What Changed from April 2025**

#### Dual role companies

A company that both imports a relevant product and then transforms and sells it on the EU market can be both an operator (for the import/first placing) and a first downstream operator (for the downstream transformation). This is now explicitly confirmed.

#### Exports by downstream operators

Downstream operators exporting relevant products already covered by a DDS or simplified declaration do not need to provide the DDS reference number or declaration identifier to customs. They can use a dedicated TARIC certificate code instead.

## Re-imports

Re-importing is confirmed as a downstream activity if the importer can show the products (or the relevant products they contain) were previously placed on the EU market. Acceptable evidence includes customs declarations, contracts, CMR, bills of lading, air waybills, invoices. A conventional reference number can be used at customs.

## Information System

- The IS was temporarily closed in the first half of 2026 to integrate updates from the December 2025 EUDR amendment
- Reopening planned for June 2026 (both production and training environments)
- New functionalities on reopening: simplified declarations, new role registrations (micro or small primary operators; non-SME downstream operators/traders), voluntary grouping of DDS reference numbers
- Practical DDS limits (updated): max 200 product lines per DDS; up to 1,000 production place lines per product line; max 10,000 production places total; max 50 DDS in draft at once

## E-commerce

Detailed new scenarios clarifying roles (operator, downstream operator, trader) for online/distance sales. Confirms EU consumers are never operators.

## **What to Do Now**

1. **Annex I review.** Run an immediate mapping exercise, check your product portfolio against the draft Delegated Act. Respond to the public consultation by 1 June 2026 if you have a position.
2. **Downstream supply chain.** Update your compliance procedures to reflect the simplified downstream model. The "ascertain" obligation is gone. First downstream actors: passive collection of reference numbers only — review your commercial contracts and invoice templates accordingly.
3. **Non-SME downstream operators and traders.** Register in the Information System when it reopens in June 2026. Set up a substantiated-concern escalation protocol.
4. **Micro/small primary operators (low-risk countries).** Prepare for a one-time simplified declaration when the IS reopens. Assess whether a postal address can be used instead of geolocation.
5. **Information System.** The IS is currently closed. Plan for reopening in June 2026. Prepare your team for the new functionalities (simplified declarations, new role registrations, voluntary grouping).

6. **Legality assessments.** Use the Commission's proportionality framework in the new Guidance. In-depth evidence is only required where initial examination flags risk. Watch for the legislation and certification repositories (expected by December 2026).

7. **Application date — 30 December 2026 is not moving.** Six months to go.

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BLOMSTEIN will closely monitor further developments and keep you informed. If you have any questions about the EUDR, [Florian Wolf](#), [Bruno Galvão](#) and the entire team is ready to assist you.

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