

## Insights

# EU DEFORESTATION REGULATION (EUDR): NEW TIMELINE AND GUIDANCE FOR COMPLIANCE

Dec 16, 2024

## SUMMARY

The EU Deforestation Regulation (**EUDR**) imposes strict conditions on operators and traders who intend to place products composed of certain commodities (i.e. cattle, cocoa, coffee, palm oil, rubber, soy and wood) on the EU market. They need to prove that these products do not originate from plot of lands that have been recently deforested or that these products have not contributed to forest degradation. In turn, this requirement obliges operators and traders to conduct very precise supply chain due diligence and to file due diligence statements. The same applies to exports from the EU. The EUDR has been designed and enacted to limit the EU market's impact on global deforestation and to reduce the EU's contribution to greenhouse gases.

In recent months, the Commission has been under pressure to postpone the application of the EUDR.

## ENTRY INTO FORCE

On 2 October 2024, the Commission announced that it has published a [legislative proposal](#) to delay the application by 12 months, a [guidance document](#), an [updated FAQs](#) and the [principles of methodology](#) to classify third countries as low, standard or high risk for due diligence purposes.

The EUDR is initially supposed to enter into force on 31 December 2024 and on 30 June 2025 for small to medium enterprises.

On 3 December 2024, the European Parliament and Council reached an agreement to delay the implementation. This agreement must now be formally endorsed. It is expected that the updated legislation will be published in the Official Journal of the EU and enter into force before 30 December 2024.

The 12-month postponement is likely to be welcomed by numerous concerned traders and operators.

The Commission's press release indicates that the Information System (also known as the Deforestation Due Diligence Statement Registry) is now, as from November 2024, ready to accept registrations and is now fully operational in December 2024. This will allow companies subject to the EUDR to begin registration and submit their due diligence statement well before the law comes into force in December 2025.

## **PUBLICATION OF GUIDANCE AND UPDATED FAQs**

The new guidance covers a wide range of issues, including clarification of the meaning of "placing/making available on the market", the definition of "operator" and "negligible risk", clarification of "complexity of the supply chain" and the role of certifications and third party verification schemes. It also covers how the EUDR relates to compliance with the future CSDDD Directive.

The Commission has also completed the previous FAQs with more than 40 additional answers (highlighted as "new" in the document) covering 10 chapters. The questions cover traceability, scope, subjects of obligations, definitions, due diligence, use of the CN/HS codes, benchmarking and partnerships, supporting implementation, timelines, other questions and penalties. It also covers how the EUDR relates to compliance with the CSRD and CSDDD Directives that will come into play once they are implemented by Member States into national law and become effective to the enterprises also concerned by the EUDR.

The allocation of topics and issues under each document is not clear so both should be reviewed and treated as complementary to each other with the same authority level. Both contain practical examples covering multiple scenarios.

As a cautionary note, these documents, although very helpful in light of the lack of clarity of certain provisions in the EUDR, will not be binding on the Commission.

## **RELATED CAPABILITIES**

- ESG Governance, Compliance and Reporting

## MEET THE TEAM



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