



Brussels, **XXX**  
[...](2026) **XXX** draft

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of **XXX****

**amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products**

(Text with EEA relevance)

## EXPLANATORY MEMORANDUM

### 1. CONTEXT OF THE DELEGATED ACT

In accordance with Article 3 of Regulation (EU) 2023/1115 of the European Parliament and of the Council on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (hereafter ‘EUDR’), relevant commodities and relevant products shall not be placed or made available on the Union market or exported, unless all the following conditions are fulfilled:

- (a) They are deforestation-free;
- (b) They have been produced in accordance with the relevant legislation of the country of production; and
- (c) They are covered by a due diligence statement.

Article 2(1) of EUDR defines relevant commodities as cattle, cocoa, coffee, oil palm, rubber, soya and wood. Article 2(2) of EUDR defines relevant products as products listed in Annex I of the same Regulation that contain, have been fed or have been made using relevant commodities.

Before placing on, making available on, or exporting from the Union market relevant products, operators and traders are subject to specific due diligence obligations as regards relevant products pursuant to Articles 4 and 5 of EUDR.

Article 34(1) of EUDR empowers the Commission to adopt delegated acts to amend Annex I with regard to the relevant CN codes of relevant products that contain, have been fed with or have been made using relevant commodities.

The Staff Working Document on the impact assessment accompanying the original EUDR proposal<sup>1</sup> focused on identifying the commodities in which the EU’s embodied deforestation was most concentrated. The choice of the derived products was based exclusively on main trading volumes of each product, as they appeared in trade databases, except for wood, where the Regulation (EU) No 995/2010 (‘the EU Timber Regulation’)<sup>2</sup> scope was used as a starting point. The initial impact assessment recommended to conduct a new study, analysing the potential costs and benefits and mapping the products which would cover more ground in terms of embodied deforestation at the smallest potential cost.

In April 2025, the Commission published for 4-weeks public feedback a draft Delegated Act which did not alter the product scope of the EUDR but introduced targeted technical fixes for specific categories of products, such as samples, products used for analysis, examination, testing, and waste.

The 4-week public feedback period ran from 15 April 2025 to 13 May 2025. In parallel, on 30 April 2025, the Commission consulted the Member States Expert Group /Multistakeholder Platform on Protecting and Restoring the World’s Forests, including the EU Timber

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<sup>1</sup> Staff working document on the initial impact assessment ([https://environment.ec.europa.eu/document/download/7ab29a87-09a1-45f9-b83b-cd80765de10f\\_en?filename=SWD\\_2021\\_326\\_1\\_EN\\_impact\\_assessment\\_part1\\_v4.pdf](https://environment.ec.europa.eu/document/download/7ab29a87-09a1-45f9-b83b-cd80765de10f_en?filename=SWD_2021_326_1_EN_impact_assessment_part1_v4.pdf))

<sup>2</sup> Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down obligations of operators who place timber and timber products on the market (OJ L 295/23, 12.11.2010, ELI: <http://data.europa.eu/eli/reg/2010/995/oj>).

Regulation and the Forest Law Enforcement Governance and Trade (FLEGT) Regulation<sup>3</sup> on the draft Delegated Act. During these 4 weeks of public feedback and in the consultations with Member States, the proposals in the draft Delegated Act gained broad consensus. However, approximately 40% of respondents giving feedback, including industry associations, companies, and citizens, provided comments beyond the technical fixes proposed, recommending the additions or removals of certain derived products from EUDR scope.

Based on the input received, this Delegated Regulation amends Annex I of Regulation (EU) 2023/1115 of the European Parliament and of the Council in light of environmental, trade and economic data. Changes to Annex I to Regulation (EU) 2023/1115 are also necessary to avoid downstream derived products of certain relevant commodities being placed on the Union market without complying with the obligations of that Regulation and to prevent the relocation of the deforestation risk, when that undermines the objectives of the Regulation to fight deforestation and forest degradation.

This Delegated Regulation introduces in Annex I the limited and targeted technical fixes to the list of relevant products presented in the draft Delegated Regulation of 2025, in order to clarify how Regulation (EU) 2023/1115 applies in specific cases and to categories of products. These revisions are necessary to ensure a simpler and more straightforward application of the EUDR and legal certainty. The targeted technical fixes also prevent problems at the EU external borders as operators and customs authorities will have clarity on which products are in/out of scope of the EUDR. It will also avoid unnecessary administrative costs for operators, traders, and competent authorities.

This Delegated Regulation reflects the input submitted by stakeholders' during last year's 4-week public feedback period as well as separately received inputs from stakeholders for the changes to the scope in Annex 1. The analysis to evaluate the proposed changes to the product scope of Annex I of Regulation (EU) 2023/1115 is presented in an accompanying Staff Working Document to this Delegated Regulation.

## **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

On [INSERT DATE], the Commission consulted the Member States Expert Group /Multistakeholder Platform on Protecting and Restoring the World's Forests, including the EU Timber regulation and the FLEGT Regulation.

The draft Delegated Regulation was published on the Better Regulation portal for a four-week feedback period from [INSERT DATE] to [INSERT DATE], in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making.

Based on the input received from stakeholders and the discussions with Member States in the Expert Group, [INSERT SUMMARY OF PUBLIC FEEDBACK AND EXPERT GROUP DISCUSSIONS].

## **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

Article 1 states that the Annex to this Delegated Regulation amends Annex I of Regulation (EU) 2023/1115.

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<sup>3</sup> Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (OJ L 347/1, 30.12.2005, ELI: <http://data.europa.eu/eli/reg/2005/2173/oj>)

Article 2 sets out the date of entry into force of this Delegated Regulation.

COMMISSION DELEGATED REGULATION (EU) .../...

of **XXX**

**amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010<sup>4</sup>, and in particular Article 34(1) thereof,

Whereas:

- (1) Regulation (EU) 2023/1115 lays down rules aiming to minimise the Union's contribution to deforestation and forest degradation. It does so by imposing due diligence obligations on operators and traders placing on, making available on, or exporting from the Union market relevant commodities and products listed in Annex I to that Regulation.
- (2) It is necessary to amend Annex I to Regulation (EU) 2023/1115 to introduce limited and targeted technical fixes in order to ensure legal certainty for operators, traders, and competent authorities on which categories of products fall within the scope of that Regulation. In addition, it is necessary to amend that Annex I to add and remove certain relevant products from the scope of that Regulation in light of trade, environmental and economic data. Changes to Annex I to Regulation (EU) 2023/1115 are also necessary to avoid downstream derived products of certain relevant commodities being placed on the Union market without complying with the obligations of Regulation (EU) 2023/1115, when that undermines the objectives of the Regulation to fight deforestation and forest degradation, and to prevent the relocation of the deforestation risk.
- (3) Differentiating between HS Code 0102 21 *Cattle, pure-bred breeding animal*, and HS Code 0102 29 *Cattle, other* presents no added value to achieve the objectives of Regulation (EU) 2023/1115. The replacement of the two HS Codes with HS Code ex 0102 *Live cattle* facilitates the implementation of that Regulation for operators and traders, without changing its product scope.
- (4) Fresh cattle tongues are a derived product of cattle. While fresh cattle tongues are included in the product scope of Regulation (EU) 2023/1115, frozen cattle tongues are not. The exclusion of frozen cattle tongues from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the cattle sector and for operators placing the relevant goods on the Union market and may result in the

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<sup>4</sup> OJ L 150, 9.6.2023, p. 35, ELI: <http://data.europa.eu/eli/reg/2023/1115/oj>.

relocation rather than the elimination of the deforestation risk. In addition, including only fresh cattle tongues in the scope of Regulation (EU) 2023/1115 and excluding their frozen form presents no added value to achieve the objectives of that Regulation. Therefore, HS Code ‘ex 0206 21 00 Frozen cattle tongues’ should be added to Annex I to that Regulation.

- (5) Hides, skins and leather are derived products from cattle. Considering the differentiation of the leather downstream value chain from the meat value chain, asymmetries in trade flows between meat and hides, and the relatively low economic value of cattle skins and hides compared to meat within the overall cattle production, economic operators in the Union have limited leverage to demand the information necessary to comply with Regulation (EU) 2023/1115 from their suppliers. In addition, the exclusion of downstream leather products from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the leather sector and for operators placing the relevant goods on the Union market and may result in the relocation rather than the elimination of the deforestation risk. For those reasons, HS Codes ‘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’, and ‘ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114’, should be deleted from Annex I to Regulation (EU) 2023/1115.
- (6) Soluble coffee is a type of coffee made from brewed coffee beans that have been processed and dried into a powder or granules. While roasted or green coffee beans are included in the product scope of Regulation (EU) 2023/1115, soluble coffee is not, despite its contribution to deforestation and forest degradation. The exclusion of soluble coffee from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the coffee sector for operators placing the relevant goods on the Union market, as soluble coffee may be placed on or exported from the Union market without complying with the obligations of Regulation (EU) 2023/1115, and may result in the relocation rather than the elimination of the deforestation risk, ultimately undermining the objectives of that Regulation of fighting deforestation and forest degradation. Therefore, HS Code ‘2101 11 00 Extracts, essences and concentrates of coffee’ should be added to Annex I to that Regulation.
- (7) Several codes listed under ‘Oil Palm’ and ‘Rubber’ in Annex I to Regulation (EU) 2023/1115 encompass products which can be manufactured with commodities that are not relevant commodities under that Regulation. Therefore, it is necessary to clarify that products included in that Annex fall within the scope of Regulation (EU) 2023/1115 only in so far as they are produced using a relevant commodity, by the addition of ‘ex’ in front of several entries. In addition, it is necessary to clarify which species are encompassed in the commodities ‘Cattle’, ‘Oil Palm’, ‘Rubber’ in order to make clear that products do not fall within the scope of Regulation (EU) 2023/1115 in so far as they are made from other species. In the case of ‘Wood’, products listed in Annex I to Regulation (EU) 2023/1115 do not fall within the scope of that Regulation if they are made of bamboo, rattan, and other materials of woody nature, such as reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark in addition to bamboos and rattans.
- (8) Oleochemicals are chemical compounds derived from natural oils and fats, typically sourced from plants and animals, including palm oil. Oleochemicals are used as raw

materials or intermediates in a wide variety of applications, including the manufacturing of paints and coatings, pharmaceuticals, lubricants, and food additives. Annex I to Regulation (EU) 2023/1115 does not contain all relevant palm oil derivatives used in the oleochemicals industry. The exclusion of certain oleochemicals from the scope of Regulation (EU) 2023/1115 leads to different rules applying to operators placing the relevant goods on the Union market, as certain oleochemicals may be placed on or exported from the Union market without complying with the obligations of Regulation (EU) 2023/1115, and may result in the relocation rather than the elimination of the deforestation risk, ultimately undermining the objectives of that Regulation of fighting deforestation and forest degradation. Therefore, Annex I to Regulation (EU) 2023/1115 should be amended to include the HS Codes of additional palm oil derivatives which form part of the oleochemicals supply chain and are used for the manufacturing of oleochemicals.

- (9) Retreaded tyres are used tyres at the end of their life cycle. Through the retreading process, a new rubber tread is applied to the old tyre casing, allowing a life-extension of the tyre. New rubber treads used for retreading used tires have a comparatively limited impact on deforestation and forest degradation. Moreover, retreading extends the life cycle of used tyres thus encouraging circular and resource efficient practices. Therefore, HS Code ex 4012 in Annex I to Regulation (EU) 2023/1115 should be replaced with HS code ex 4012 90 30 to limit the obligations under that Regulation exclusively to the new rubber tread.
- (10) Certain entries in Annex I to Regulation (EU) 2023/1115 could give rise to ambiguity whether waste, used and second-hand products fall within the scope of Regulation (EU) 2023/1115, thus discouraging circular and resource efficient practices. Therefore, it should be made clear that waste as defined in Article 3, point (1), of Directive 2008/98/EC of the European Parliament and of the Council<sup>5</sup>, as well as used and second-hand products do not fall within the scope of that Regulation. The same applies to components of relevant products if they qualify as waste, used or second-hand products.
- (11) Samples of products and products used for examination, analysis, and testing, within the meaning of Articles 86 and 95 of Council Regulation (EC) No 1186/2009<sup>6</sup>, are used by economic operators for different purposes such as quality testing, design validation, and market research but also for analytical purposes. Samples of products are of negligible value and quantity and can be used by companies to solicit orders from new suppliers. Products used for examination, analysis and tests are used by economic operators to determine their composition, quality or other technical characteristics for the purposes of information or industrial, commercial or scientific research. Those products are either completely used up or destroyed in the course of the examination, analysis or testing or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing. Samples of products and products used for examination, analysis, and testing can come from suppliers with whom the company does not yet have a

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<sup>5</sup> Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: <http://data.europa.eu/eli/dir/2008/98/oj>).

<sup>6</sup> Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/reg/2009/1186/oj>).

contractual relationship, and with which they may never enter into a contractual agreement. Subjecting samples of products and products used for examination, analysis, and testing to Regulation (EU) 2023/1115 would not be proportionate with regard to their contribution to the achievement of the objectives of that Regulation. Therefore, Regulation (EU) 2023/1115 should clarify that samples of products and products which undergo examination, analysis or tests do not fall within the scope of that Regulation.

- (12) Packing materials and packing containers placed on the Union market or exported as products on their own, fall within the scope of Regulation (EU) 2023/1115. However, it should be made clear that packing materials and containers do not fall within the scope of that Regulation when they are used to support, protect, or carry another product placed on the market or exported. In addition, packing materials and containers clearly suitable for repetitive use can be re-exported or made available on the market as products on their own and thus be subject to the due diligence obligations of Regulation (EU) 2023/1115. Therefore, it is necessary to clarify that packing materials and containers clearly suitable for repetitive use used to support, protect or carry another product placed on the market and presented with that product do not fall within the scope of Regulation (EU) 2023/1115 from the moment they are used for such purpose and then onwards. Such packing materials and containers are not covered by Regulation (EU) 2023/1115 regardless of whether the product that is supported, protected or carried is within the scope of that Regulation. Annex I to Regulation (EU) 2023/1115 already excludes from the scope of entry 4415, which covers packing made of wood, packing material used to support, protect or carry another product placed on the market. Nevertheless, it should be made clear that single use packing materials and containers and packing material and containers clearly suitable for repetitive use covered by other entries in Annex I to Regulation (EU) 2023/1115 do not fall within the scope of that Regulation.
- (13) Marketing and information materials, such as user manuals, leaflets, catalogues, and labels, placed on the Union market or exported as products on their own, generally fall within the scope of Regulation (EU) 2023/1115. However, it should be made clear that marketing and information materials accompanying another product or supplied for marketing or information purposes free of charge do not fall within the scope of that Regulation.
- (14) Items of correspondence, within the meaning of Article 1, point (26), of Commission Delegated Regulation (EU) 2015/2446<sup>7</sup>, serve a communication purpose and thus are not placed or made available on the market. Therefore, it is necessary to clarify that items of correspondence do not fall within the scope of Regulation (EU) 2023/1115.
- (15) Regulation (EU) 2023/1115 should therefore be amended accordingly.
- (16) To provide economic operators, competent authorities, and customs authorities legal clarity and time for their preparations before the entry into application of Regulation (EU) 2023/1115, this Regulation should enter into force on the day following that of its publication on the *Official Journal of the European Union*.

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<sup>7</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2015/2446/oj](http://data.europa.eu/eli/reg_del/2015/2446/oj)).

HAS ADOPTED THIS REGULATION:

*Article 1*

Annex I to Regulation (EU) 2023/1115 is amended in accordance with the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Commission*

*The President*

[...]