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Report

The EUDR's 2025.1 'Wrap Up'



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PRESENTATION

The European Deforestation-Free Regulation (EUDR) presents both opportunities and challenges for producing countries. The Regulation brings a different approach to international forest governance as it lays down rules regarding the 'placing and making available on the European Union (EU) market, as well as the export from the Union' of seven specific commodities and their subproducts: cattle, cocoa, coffee, oil palm, rubber, soy, and wood.

With only six months remaining until the Regulation enters into force, uncertainty still surrounds practical aspects of its implementation. Despite the postponement of the norm by one year to allow for better preparation, many stakeholders across supply chains continue to face challenges in understanding key aspects of compliance. Important updates and regulatory developments marked the first half of 2025. These changes provide insight into the EU's approach to EUDR enforcement and offer guidance for exporting countries on how to comply with the Regulation.

As such, it is currently necessary to present an overview of these recent developments in order to facilitate a more profound comprehension of the EUDR's updates and their impact, to identify potential gaps in current compliance systems, and to define concrete strategies to meet the requirements by the deadline.

With this in mind, the present report will analyse the three new key elements of the EUDR, namely updates on the Guidance and the Frequently Asked Questions document - FAQ ('new documents'), the Delegated Act (and its public consultation) and the benchmarking system. This report will contribute to identifying the main EUDR updates this year and outline potential next steps concerning the norm's implementation. Moreover, we highlight that the documents analysed herein were released among news for another "omnibus" simplification package, that may include new simplifications on the EUDR. CPDG and CEJM will follow the next developments.

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Regulating Forests – Monitoring the Impacts of the EUDR platform:

<https://cejmfgv.wixsite.com/website-2>

Email: cejm.direitorio@fgv.br

Website: www.cejmfgv.com

Instagram: @fgv_cejm

X: @CejmFgv

LinkedIn: [company/cejm-fgv/](https://www.linkedin.com/company/cejm-fgv/)



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INTRODUCTION

The EUDR was adopted in 2023. Due to various criticisms and the lack of documents and mechanisms provided by the EUDR's text, the European Commission proposed delaying the Regulation's implementation by 12 months, which was then approved in December 2024. The justification for the postponement was to allow adequate time for third countries, Member States, and operators¹ and traders² to fully prepare.³ As such, the EUDR will formally enter into force on 30 December 2025 for large operators and traders, while micro and small companies will be subject to its provisions as of 30 June 2026.⁴

The Information System – in which the Due Diligence Statements (DDS) shall be uploaded - is already operational, but it is still in its preparatory phase. Operators and traders can access this system to register and prepare for the EUDR's entry into force. However, several operational issues remain to be addressed concerning the EUDR. For instance, not all countries have designated their respective competent authority.⁵ As required by Article 14, Paragraph 2 of the EUDR. More particularly, the designation of competent authorities has been inconsistent: for example, some countries appoint agencies such as the national police force, while others assign the role to ministerial departments.⁶ Moreover, the text of the EUDR established that a preliminary assessment of expanding the Regulation's scope to other biomes was planned for 2024, but this has not been officially published yet.⁷ Other challenges include legal ambiguity, uncertainty about compliance mechanisms to be adopted, and stakeholders' fear about possible operating costs. These are just a few examples of topics that still need to be addressed before the EUDR's full entry into force.

In April 2025, the Commission introduced new simplification measures⁸. Following feedback from regulators and stakeholders, it published updated guidance related to the EUDR, a new version of the FAQs and a draft Delegated Act. In May 2025, one of the most anticipated components of the EUDR - the benchmarking system - was published. This system categorises countries according to the risk level of producing commodities covered by the EUDR that are linked to deforestation. Countries are classified as low, standard, or high risk.⁹ Therefore, it is important to provide an overview of these recent developments to understand the changes and their impact better.

In this context, the report will analyse these three new key elements: the newly published documents (2nd version of the Guidance and the 4th FAQ), the Delegated Act (and its public consultation) and the benchmarking system. In this way, the report will contribute to identifying the main EUDR updates this year and outline potential next steps concerning the norm's implementation.

¹ Article 2 (15): 'operator' means any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them.

² Article 2 (17): 'trader' means any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the market.

³ EUR-Lex, 'Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application' (2024) <https://eur-lex.europa.eu/eli/reg/2024/3234/oj/eng> accessed 03 July 2025.

⁴ EUR-Lex, 'Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application' (2024) <https://eur-lex.europa.eu/eli/reg/2024/3234/oj/eng> accessed 03 July 2025.

⁵ Competent authorities are responsible for fulfilling the obligations arising from the EUDR.

⁶ European Commission. (2025). Competent Authorities. <https://circabc.europa.eu/ui/group/34861680-e799-4d7c-bbad-da83c45da458/library/f044a917-4640-4169-ad0a-d63609cfca55/details>. Accessed 14 May 2025.

⁷ EUR-Lex, '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' (2024) art. 34. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115> accessed 04 July 2025.

⁸ European Commission, 'Commission proposes measures to simplify the implementation of the EU deforestation regulation' (2025) Press Corner. https://ec.europa.eu/commission/presscorner/detail/en/ip_25_1063 accessed 04 July 2025.

⁹ European Commission, 'EUDR cooperation and partnerships' (2025) Green Forum. https://green-forum.ec.europa.eu/deforestation-regulation-implementation/eudr-cooperation-and-partnerships_en accessed 04 July 2025.

1. NEW DOCUMENTS

On 15 April 2025, the European Commission published two new versions of interpretative documents of the EUDR: **(1.1)** an updated version of the Guidance Document; and **(1.2)** the fourth Iteration of the Frequently Asked Questions (FAQ). As noted by the Commission, these instruments aim *'to facilitate compliance by companies while maintaining a high level of ambition and environmental integrity'*.^{10[1]}

The updated Guidance aims to clarify core regulatory concepts, such as the definition of 'placing on the market', and further explain the structure of the due diligence obligation, risk assessment, among others. The fourth iteration of the FAQ addresses a broad range of practical and legal questions raised by economic operators and Member States. The two documents are analysed in detail below.

1.1 Guidance Document

The 2025 edition of the European Commission's Guidance for Regulation provides interpretative guidance on the obligations imposed on operators and traders dealing in relevant commodities. The text consolidates and expands on the 2023 and 2024 editions, aiming to support legal certainty, harmonised application, and technical compliance by both Member State authorities and private entities.

The Guidance provides clarification on multiple definitions, such as 'placing on the market', 'making available on the market', 'export', and 'operator', which were much criticised for being too generic. It also provides clarification on the 'complexity of the supply chains' and the definition of 'agricultural use' and exceptions. In comparison to the original text of the EUDR, the Guidance adds the following information on important definitions:

Concept	EUDR Definition	2025 Guidance Clarification
Placing on the market	Art. 2 (16) – '(...) means the first making available of a relevant commodity or relevant product on the Union market'	<p>'(...) Relevant commodities or relevant products that have already been placed on the Union market are not covered here. The concept of 'placing on the market' refers to each individual relevant commodity or product, not to a type of product, irrespective of whether it was manufactured as an individual unit or a series.' (Art. 1.a).</p> <p>'Placing on the market' should therefore be understood as occurring when an operator makes a relevant product available on the Union market (i) for distribution, consumption or use, (ii) for the first time,</p>

¹⁰ **European Commission**, 'Commission proposes to cut red tape and simplify business environment' (Press corner, 26 February 2025) IP/25/1063. Available at <https://ec.europa.eu/commission/presscorner/detail/en/ip_25_1063> Accessed 08 July 2025

		and (iii) in the course of its commercial activity’.
Making available on the market	Art. 2 (18) – ‘(...) any supply of a relevant product for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge’.	<p>The relevant product or commodity must be physically present in the EU;</p> <p>Relevant products do not acquire the status of Union goods before they are released for free circulation by customs;</p> <p>‘In the course of a commercial activity’ means an activity that is taking place in a business-related context. (Art. 1.b)</p>
Relevant products entering the market	Art. 2 (38) – ‘(...) relevant products from third countries placed under the customs procedure ‘release for free circulation’ that are intended to be placed on the Union market and are not intended for private use or consumption within the customs territory of the Union’	<p>Occurs when the products are simultaneously: (i) declared to be placed under customs procedure ‘release for free circulation’; and (ii) are not intended directly for private use or consumption within the customs territory of the Union.</p> <p>Products intended for private use or consumption are not subject to the EUDR.</p>
Export	Art. 2 (37) – ‘(...) procedure laid down in Article 269 of Regulation (EU) No 952/2013’.	<p>Refers to Union goods to be taken out of the customs territory of the Union;</p> <p>When relevant products are declared to be placed under the customs procedure of export during a commercial activity, these products are ‘relevant products leaving the market’.</p>
Operator	Art. 2 (15) – ‘(...) any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them’	<p>‘any person which places a relevant product on the market a) for distribution to commercial or non-commercial consumers, meaning for example for selling or free of charge, b) for processing, or c) for use in its own business will be subject to the due diligence requirements and needs to present a due diligence statement, unless a simplification applies’;</p> <p>For products produced within the EU, an</p>

		<p>operator is usually the person that distributes or uses them during commercial activity (i.e a manufacturer), the person that owns the commodity;</p> <p>An operator can also be a person who transforms a relevant product into another relevant product and places it on or exports it from the market;</p> <p>For relevant products produced outside the EU, an operator can be the person acting as the importer or the first legal or natural person to make the relevant products available on the EU market, usually the person acting as an exporter;</p> <p>Service providers who do not possess ownership over the product are neither operators nor traders.</p>
Complexity of the Supply Chain	Mentioned in Art. 10(2)(i) as a criterion that should be taken into account by the risk assessment.	<p>Since tracing relevant products back to the country of production and plots of land where the relevant commodities were produced may be more difficult in complex supply chains, this complexity is associated with a higher risk of compliance;</p> <p>The complexity of the supply chain increases with the number of processors and intermediaries between the plots of land in the producing country and the operator or trader;</p>
Negligible risk	Art. 2(26) – '(...) the level of risk that applies to relevant commodities and relevant products, where, on the basis of a full assessment of product-specific and general information, and, where necessary, of the application of the appropriate mitigation measures, those commodities or products show no cause for concern as being not in compliance	<p>Determination of negligible risk requires: (i) A complete assessment of product-specific and general information (Article 10); (ii) Application of risk mitigation measures where necessary (Article 11);</p> <p>The list of risk assessment criteria in Article 10(2) is non-exhaustive;</p>

	with Article 3, point (a) or (b);'	<p>For information under Article 9(1)(g) and (h): (i) It is generally sufficient if the information is independently verifiable and internally consistent; (ii) No further assessment is required unless new risk-related information emerges;</p> <p>Non-SME operators downstream (Article 4(9)): (i) May rely on due diligence conducted upstream; (ii) Must confirm that upstream operators have a valid, updated due diligence system in place; (iii) Systematic review of each due diligence statement is not mandatory;</p> <p>If the risk assessment or mitigation shows any non-negligible risk, the product must not be placed on or exported from the EU market.</p>
Agricultural use and exceptions: definition of deforestation and forest	<p>Art. 2(3) – ‘deforestation’ means the conversion of forest to agricultural use, whether human-induced or not;</p> <p>Art. 2(4) – ‘forest’ means land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use;</p>	<p>The extent of the conversion to agricultural use is irrelevant;</p> <p>The classification of an area as ‘deforested’ is objective and independent from the legally registered use and geographical boundaries of the plot of land or the origins of the deforestation;</p> <p>If the primary purpose of the conversion is not agricultural, the conversion does not fall under the EUDR definition;</p> <p>Regarding the definition of forest, the land spanning, the average height, and the canopy cover characteristics must be present or able to reach these thresholds in situ simultaneously;</p> <p>The definition of ‘forest’ excludes tree stands in agricultural production systems.</p>
Agricultural use	Art. 2(5) – ‘agricultural use’ means the use	The categories of ‘agricultural plantation’,

<p>and exceptions: predominant land use</p>	<p>of land for the purpose of agriculture, including for agricultural plantations and setaside agricultural areas, and rearing livestock;</p>	<p>'setaside agricultural area', and area 'for rearing livestock' are a non-exhaustive list of examples for 'agricultural use'.</p> <p>Land used for agriculture should be understood as covering the following land-use categories: (i) Land under temporary crops; (ii) Land under temporary meadows and pastures; (iii) Setaside land, or land under temporary fallow; (iv) Land under permanent crops; (v) Land under permanent meadows and pastures; (vi) Land under farm buildings and farmyards;</p> <p>Agricultural use should be considered predominant in the following non-exhaustive list of cases: (i) Seasonal or temporary silvopastoral grazing in tree covered areas which do not fall into the category of primary forests; (ii) silvoral or agrisilvicultural practices limited to a specific period of the year, if due to climate conditions; (iii) Establishing protective groups of trees for various environmental or biodiversity purposes on a predominantly agricultural use area, even if the area reaches the thresholds of the 'forest' definition.</p> <p>Agricultural use should not be considered predominant in the case of small-scale production of side products and occasional extensive or small-scale grazing in forests, as long as the production and related activities do not have a detrimental effect on the habitat of the forest;</p> <p>In case a plot of land contains both an area falling under the definition of 'forest' and an area which is 'agricultural use', the two areas are to be considered separately.</p>
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Agricultural use and exceptions: agricultural plantation	<p>Art. 2(6) – ‘agricultural plantation’ means land with tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems where crops are grown under tree cover; it includes all plantations of relevant commodities other than wood; agricultural plantations are excluded from the definition of ‘forest’;</p>	<p>The areas fulfilling the criteria of agricultural plantation do not fall under the definition of forest, even where they include trees such as rubber or oil palm.</p>
Agricultural use and exceptions: agroforestry system	<p>Art. 2(6) – ‘agricultural plantation’ means land with tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems where crops are grown under tree cover; it includes all plantations of relevant commodities other than wood; agricultural plantations are excluded from the definition of ‘forest’;</p>	<p>Agroforestry is a collective name for land use systems and technologies where woody perennials (trees, shrubs, palms, bamboos, etc) are deliberately used on the same land management unit as crops and/or animals, in some form of spatial arrangement or temporal sequence;</p> <p>There are two basic agroforestry systems: (i) simultaneous systems have trees and crops or animals growing together on the same piece of land, while (ii) sequential systems have crops and trees that take turns in occupying most of the same space, minimising their competition;</p> <p>Agroforestry can also refer to specific forestry practices that complement agricultural activities, such as enhancing soil fertility, mitigating soil erosion, improving watershed management, or providing shade and forage for livestock.</p>

The table above presented a side-by-side comparison between the original definitions found in the EUDR and the intended clarifications presented in the Guidance. Albeit redundant with the norm in many aspects, these clarifications aimed to remove ambiguity and provide specifications regarding regulatory scope. For example, the terms “*placing on the market*” and “*making available on the market*” are detailed to ascertain that relevant commodities are placed on the market when made available to the union market for distribution, consumption or use, for the first time in the course of its commercial activities, and are made available in the market when physically present in the EU, respectively.

The table also elaborates on other key regulatory concepts, such as “operator”, “export”, and the “complexity of the supply chain”, which now explicitly links supply chain length and intermediary involvement to the level of compliance risk. Definitions surrounding deforestation and agricultural use have been refined to clarify land classification and exceptions—particularly in relation to agroforestry systems, seasonal land use, and mixed-purpose plots. These expanded explanations aim to assist in delineating the applicability of EUDR obligations and to help differentiate between compliant and non-compliant land use conversions, especially where overlaps occur between forestry and agricultural activities.

Besides delving into definitions, the Guidance also targets the explanation of other parts of the norm. Regarding '**Due Diligence**' (Art. 4 of the EUDR), the Guidance stress that Operators are '*responsible for a thorough examination and analysis of their own business activities*', which requires the '*collection of relevant data*' and the adoption of risk mitigation measures, when necessary (when, hence, the risk of non-compliance is not negligible).¹¹ The data collection, risk analysis, and risk mitigation must be causally related, and '*must reflect the characteristics of the operator's business activities and the supply chain*'.¹² The risk assessment criteria, thus, must be '*tailored to the relevant products*', as clarified in the Guidance.¹³

The Guidance further explains, concerning the **regular maintenance of a due diligence system**, that the review mentioned in Art. Article 12(2) of the EUDR can be carried out by someone within the operator's organisation or by an external body.¹⁴

Regarding the **risk assessment**, the Guidance provides that '*if the products are made with commodities that are derived from several sources or geolocations, it is necessary to assess the risk for each source or geolocation*'.¹⁵ When assessing the risk, the operator should address the following questions: (i) Where was the product produced?; (ii) What are the product-specific risks?; (iii) Is the supply chain complex?; (iv) Are there indications of a company in the supply chain being involved in practices related to illegality, deforestation or forest degradation?; (v) Is there any complementary information on EUDR compliance of companies within the supply chain available from certification or third-party verification schemes?; (vi) Is there any complementary information on EUDR compliance of companies within the supply chain available from certification or third-party verification schemes?; (vii) Have the relevant products been produced in accordance with the relevant legislation of the country of production?; (viii) Is there concern in relation to the country of production and origin 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 prevalence of sanctions imposed by the UN Security Council or the Council of the European Union?; (ix) Are all documents showing compliance with applicable legislation made available by the supplier, and are they verifiable immediately?

The Guidance provides further differentiation between SME and non-SME traders¹⁶ concerning their due diligence obligations. It establishes that: (i) if the trader is a non-SME, obligations and provisions for non-SME operators apply; and (ii) if the trader is an SME, the applicable obligations are set in articles 5(2) to (6) of the EUDR.

Following, the Guidance clarifies that the EUDR and CSDDD '*have different scopes but are largely complementary*', and that both should be applied coherently to '*ensure effective due diligence*'. Nonetheless, being *lex specialis*, the EUDR provisions should apply in the event of any conflict with the CSDDD, the *lex generalis*.¹⁷

Regarding the **legality of the relevant products**, EUDR determines that relevant products and

¹¹ Guidance, 21

¹² Idem

¹³ Idem

¹⁴ Guidance, 21

¹⁵ Idem

¹⁶ Guidance, 14

¹⁷ Idem; Art. 1(3) of the Directive 2024/1760 ('CSDDD').

commodities shall only be placed or made available on the market, or exported, if three conditions are fulfilled: (i) they are deforestation-free; (ii) they have been produced in accordance with the relevant legislation of the country produced; and (iii) they are covered by a due diligence statement¹⁸.

Under the second criteria of Art. 3's threshold, the Guidance clarifies that only the applicable laws concerning the legal status of the area of production constitute relevant legislation, under Article 2(40) of the EUDR. In other words, only laws that '*specifically impact or influence the legal status of the area in which the commodities were produced*' are relevant.¹⁹ Legislation can also be deemed relevant if '*its contents can be linked to halting deforestation and forest degradation in the context of the Union's commitment to address climate change and biodiversity loss*'.²⁰ Operators must be aware of the relevant legislation of the country in which they are producing.

Moreover, regarding **product scope**, the Guidance provides clarification for both packing and packaging materials, as well as waste, recovered, and recycled products. In sum:

- ❖ Packing and packaging materials: Packing materials placed or made available on the market or exported as (i) **products in their own right**; and (ii) **containers which give a product its essential character** are subject to the EUDR, whereas (iii) packing material presented with goods inside or used exclusively to support, protect or carry another product, are not subject to the EUDR.
- ❖ Waste, recovered, and recycled products: Waste products are excluded from the scope of the EUDR. The exemption applies only to goods that have been produced entirely from a material that has completed its lifecycle and does not apply to by-products of a manufacturing process. I.e., furniture made from timber recovered after the demolition of a house is not subject to the EUDR. In contrast, wood chips and sawdust produced as by-products of sawmilling are subject to the Regulation, as they could also be used as fuelwood and thus have not completed their lifecycle.

Regarding **composite products**, the Guidance explains that these are products that may contain multiple relevant products under different commodities, i.e., a chocolate bar that contains derived products of cocoa and oil palm. In these cases, the operator is only required to conduct due diligence on the relevant products listed under the commodity deemed relevant in Annexe I of the EUDR²¹ and can refer to due diligence statements that have already been submitted to the Information System in cases where they have been ascertained that they were exercised correctly.²²

Finally, the Guidelines reiterate the applicability of the dates of the Regulation. Core obligations take effect on 30 December 2025, with an extended deadline of 30 June 2026 for operators that were established as micro and small undertakings by 31 December 2020, as defined in Union law. The Guidance provides a table of the applicable legislation to relevant products falling within the scope of the EUDR, except timber and timber products, which can be seen below:

¹⁸ EUDR, Art. 3.

¹⁹ Guidance, 16.

²⁰ Idem

²¹ Guidance, 22

²² Idem, 23

Figure 1 Timeframe of applicability of the legislation to relevant products²³

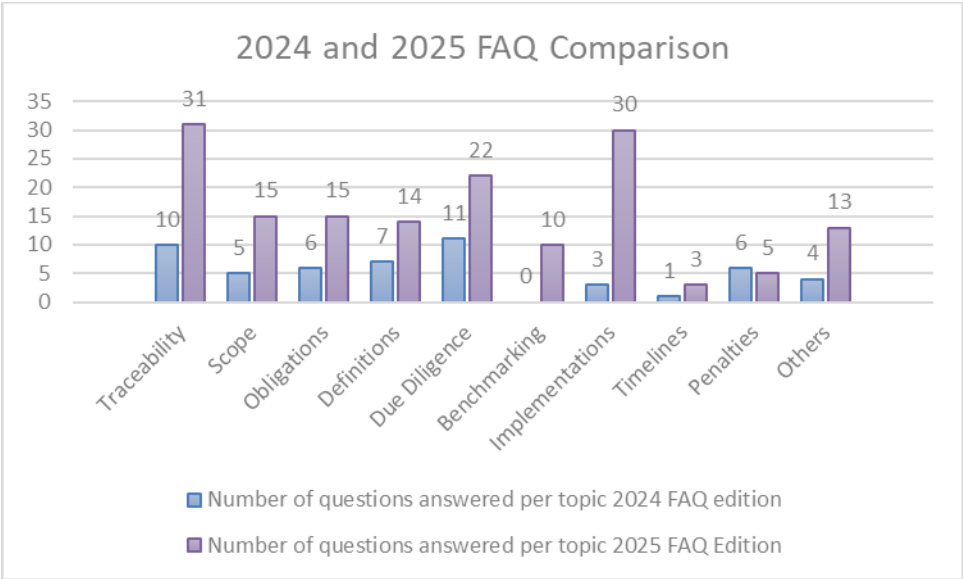
Relevant products	Date of production of relevant commodity	Date of placing relevant commodity or relevant product on the EU market	
		Before 30 December 2025, and before 30 June 2026 for micro- and small operators	From 30 December 2025 (inclusive) for large and medium enterprises, and from 30 June 2026 (inclusive) for micro- and small operators
Cattle, Cocoa, Coffee, Oil palm, Rubber and Soya products listed in Annex I of Regulation (EU) 2023/1115	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	<u>Regulation (EU) 2023/1115 (EUDR) is applicable</u>
Wood products listed in Annex I of Regulation (EU) 2023/1115 and not listed in the Annex of Regulation No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) 2023/1115 (EUDR) is not applicable	Regulation (EU) 2023/1115 (EUDR) is not applicable
	From 29 June 2023 (inclusive)	Regulation (EU) 2023/1115 (EUDR) is not applicable	<u>Regulation (EU) 2023/1115 (EUDR) is applicable</u>

²³Source: Guidance 3, 10

1.2 FAQs

The fourth iteration of the FAQ document, released by the European Commission in April 2025, provides further interpretative clarification of the provisions of EUDR. This version builds upon the third FAQ released in 2024, as can be seen in the graphic comparison between the number of questions answered by topic:

Figure 2 2024 and 2025 FAQ Comparison



It reflects feedback from Member States, economic operators, and other stakeholders, and addresses some challenges encountered in applying the Regulation across diverse supply chains.

Regarding the most relevant answers, the updated document reinforces the requirements concerning **traceability and geolocation**. It confirms that geolocation data must be submitted using the GeoJSON format, and that polygons must be provided when identifying land plots over 4 hectares with a precision of at least six decimal digits. Single point of latitude and longitude of six decimal digits are permitted to provide geolocations only for plots under 4 hectares. Traceability is required across the whole supply chain, and the use of mass balance systems remains explicitly excluded. The FAQ also reaffirm that mass balance chains of custody, which allows for the mixing of deforestation-free commodities with commodities of unknown origin or non-deforestation free commodities, are incompatible with the Regulation, once *'they do not guarantee that the commodities placed on the EU market, or exported, are deforestation-free'*²⁴.

On the **due diligence obligation**, the FAQ confirms that every relevant commodity must be covered by a Due Diligence Statement (DDS). However, operators may reuse or reference an existing DDS under defined conditions (i.e. for re-imports, in the case of an SME operator, or subsequent shipments under the same contract). The document elaborates on the procedural requirements for referencing upstream DDSs, particularly for non-SME

²⁴ FAQ 1.4, 13

traders.

Regarding the scope, the FAQ confirms that specific categories of products are exempt, including packaging reused in closed-loop systems, test samples, and goods that do not contain relevant commodities, regardless of customs classification.

Lastly, the penalties section outlines enforcement procedures under national competence and confirms that Member States are required to report final decisions against legal persons to the European Commission. It further clarifies that Member States have the discretion to define the penalties, including the level of fine, which, for legal persons, cannot be lower than 4% of the operator's or trader's total annual Union-wide turnover in the financial year preceding the final decision.²⁵

Withal, the number of questions answered was higher than the third Iteration in most topics, the FAQ and the Guidance document released in April 2025 were still very 'redundant' in themselves.

²⁵ FAQ, 10.2, 80.

2. DELEGATED ACT AND PUBLIC CONSULTATION

Article 34 (2) of the EUDR establishes that 'No later than 30 June 2025, the Commission shall present an impact assessment accompanied, if appropriate, by a legislative proposal to extend the scope of this Regulation to other natural ecosystems [...] The review shall also address the need and the feasibility of extending the scope of this Regulation to further commodities, including maize. The review shall include an assessment of the impact of the relevant commodities on deforestation and forest degradation, as indicated by scientific evidence, and take into account changes in consumption'.

By the end of June 2025, no impact assessment was publicly made available, nor were other science-based studies discussing the EUDR's extension to other ecosystems. However, Article 34 (5) provides that the Commission may adopt delegated acts to amend Annex I ('Relevant commodities and relevant products as referred to in Article 1'). Delegated acts are non-legislative acts adopted by the European Commission that serve to amend or supplement the non-essential elements of some legislation²⁶.

As such, on 14 April 2024, the European Commission issued the draft Delegated Act Ares (2025)3099313²⁷. Referred Act aims to provide further clarification and simplification on the scope of EUDR, addressing stakeholders' requests for guidance on specific categories of products, while also avoiding unnecessary administrative costs for economic operators and authorities.

The EUDR's Delegated Act targets and limits technical fixes to the list of 'relevant products'²⁸ by further describing the range of products not covered by the norm:

Product	Amendment
'Relevant products', table note (1)	'This Regulation does not apply to: a) Samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders; b) Products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are completely used up or destroyed in the course of the examination, analysis or testing.'
1802 Cocoa shells, husks, skins and other cocoa waste	'(not including waste as defined in Article 3, point (1) of Directive 2008/98/EC)';
1207 10 Palm nuts and kernels	'ex 1207 10 Palm nuts and kernels'
1511 Palm oil and its fractions, whether or not refined, but not chemically modified	'ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified'
1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified	'ex 1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified'

²⁶ European Commission. (2025). *Delegated Act*. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=legissum:delegated_acts. Accessed 14 May 2025. Also, the new Delegated Act is particularly backed up by EUDR's Article 34(5).

²⁷ European Commission. (2025). *EU rules to minimise deforestation & forest degradation – amendment of Annex I to the Deforestation Regulation*. https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14655-EU-rules-to-minimise-deforestation-forest-degradation-amendment-of-Annex-I-to-the-Deforestation-Regulation_en. Accessed 14 May 2025.

²⁸ Article 2(1): "relevant commodities" means cattle, cocoa, coffee, oil palm, rubber, soya and wood". Article 2 (2): 'relevant products' means products listed in Annex I that contain, have been fed with or have been made using relevant commodities'

1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)	'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 nut or kernel fats or oils	'ex 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 nut or kernel fats or oils'
2915 70 Palmitic acid, stearic acid, their salts and esters	'ex 2915 70 Palmitic acid, stearic acid, their salts and esters'
2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)	'ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)'
3823 12 Oleic acid, industrial	'ex 3823 12 Oleic acid, industrial'
3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)	'ex 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)'
3823 70 Industrial fatty alcohols	'ex 3870 Industrial fatty alcohols'
4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	'ex 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip'
ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	'(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC) (not including used products and second-hand products)'
'ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	'(not including used products and second-hand products)'
ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber	'(not including waste as defined in Article 3, point (1) of Directive 2008/98/EC)'
'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	'ex 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 (not including waste as defined in Article 3, point (1) of Directive 2008/98/EC)'
4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated	'ex 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	'ex 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	'ex 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	'ex 4405 Wood wool; wood flour'
ex 4406 Railway or tramway sleepers (cross-ties) of wood	'ex 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	'ex 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	'ex 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	or peeled, whether or not planed, sanded, spliced or endjointed, of a thickness not exceeding 6 mm'
4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	'ex 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, 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	'ex 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	'ex 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	'ex 4412 Plywood, veneered panels and similar laminated wood'
4413 Densified wood, in blocks, plates, strips or profile shapes	'ex 4413 Densified wood, in blocks, plates, strips or profile shapes'
4414 Wooden frames for paintings, photographs, mirrors or similar objects	'ex 4414 Wooden frames for paintings, photographs, mirrors or similar objects (not including used products and second-hand products)'
4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood	'ex 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 used products and second-hand products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product placed on the market and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product placed on the market and presented with that product from the moment they are used for such purpose [and onwards])'
4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	'ex 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves (not including used products and second-hand products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product placed on the market and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product placed on the market and presented with that product from the moment they are used for such purpose [and onwards])'
4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	'ex 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood (not including used products and second-hand products)'
4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	'ex 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes (not including used products and second-hand products)'
4419 Tableware and kitchenware, of wood	'ex 4419 Tableware and kitchenware, of wood (not including used products and second-hand products)'

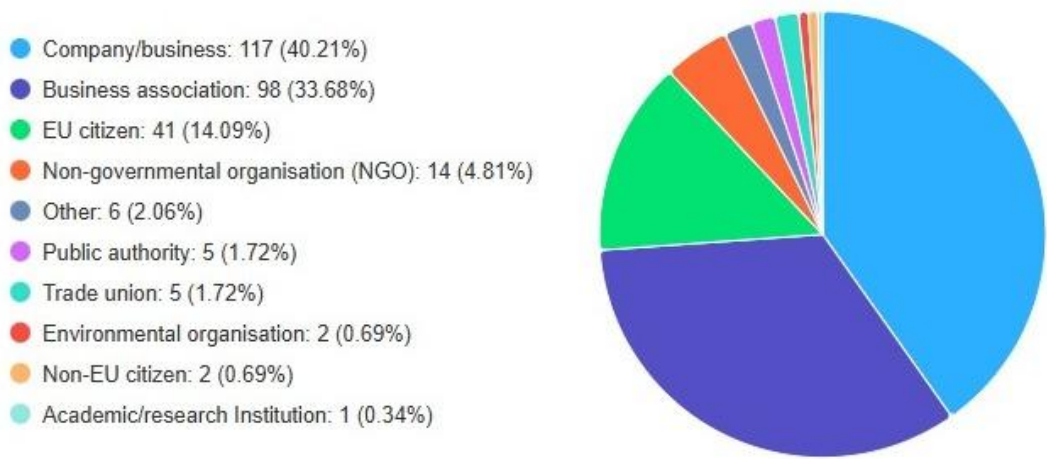
4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	'ex 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 (not including used products and second-hand products)'
4421 Other articles of wood	'ex 4421 Other articles of wood (not including used products and second-hand products)'
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 47 Pulp of wood (not including used products and second-hand products) (not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products) ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard (not including waste as defined in Article 3, point (1) of Directive 2008/98/EC) (not including used products and second-hand products) (not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products) (not including single use packing material and packing containers used exclusively to support, protect or carry another product placed on the market and presented with that product) (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product placed on the market and presented with that product from the moment they are used for such purpose [and onwards]) (not including items of correspondence and accessory materials)'
ex 49 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper	'ex 49 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper', the following text is added: (not including used products and second-hand products) (not including items of correspondence and accessory materials)'
ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood	'(not including used products and second-hand products)'
9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof	'ex 9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof (not including used products and second-hand products)'
'9406 10 Prefabricated buildings of wood	'ex 9406 10 Prefabricated buildings of wood (not including used products and second-hand products)'
'Relevant commodity', table note (2)	(After the entry 'Wood'): 'This Regulation does not apply to bamboo, rattan and other materials of a woody nature and therefore it does also not apply to relevant products listed under the relevant commodity 'Wood' if those products are made of bamboo, rattan and other materials of a woody nature'.

The table above details amendments to Annexe I of the EUDR by specifying exclusions and inclusions, thus clarifying the scope of application of the norm regarding certain product categories. These amendments aim to refine the definition of relevant products by excluding items such as product samples of negligible value, materials for testing and analysis, and various forms of waste as defined by Directive 2008/98/EC. Several entries in the Combined Nomenclature (CN) were revised with the prefix "ex" to indicate partial coverage under the EUDR, thereby excluding items that do not contribute to deforestation risks, such as used products, second-hand goods, and by-products not intended for consumption or distribution. Notably, materials like bamboo were explicitly excluded from the scope of the

regulation, reflecting an effort to tailor the list of regulated items more narrowly to those commodities most directly linked to deforestation.

Moreover, the Delegated Act was accompanied by public consultation. Between 15 April 2025 and 13 May 2025, the European Commission Received 291 contributions from different stakeholders.

Figure 3 Stakeholders' participation in the public consultation²⁹



Stakeholders from 28 countries participated in the public consultation, most of them from Italy (60), Germany (60), Belgium (45), France (19) and the United Kingdom (10). Contributions were not limited to the scope of the Delegated Act, but also included other EUDR-related concerns. For instance, some contributions asked for the inclusion/exclusion of products in the EUDR; welcomed the ‘clarifications’ of the Delegated Act; argued in favour of the introduction of di-minimis threshold; claimed that there is ‘no clear understanding of the obligations under the Regulation’; and criticised the ‘burdensome nature of the provisions of the basic regulation’.

Brazil was the eighth major contributor alongside the Netherlands (8 contributions each). Particularly, the Brazilian government, through its Mission in Brussels, actively participated in the consultation process. While appreciating the opportunity to comment and reiterating its firm commitment to combating deforestation, Brazil emphasised the necessity for EUDR’s implementation to acknowledge and align with the country’s existing national efforts and policies. Concerns were raised specifically regarding the disproportionate impact on various production chains, including meat, leather, cocoa, coffee, soya, and wood, stressing the need to consider the unique conditions of tropical farming to avoid a ‘one-size-fits-all’ approach. Furthermore, Brazil expressed doubts about the precision of the databases to be used for measuring deforested areas, advocating for the integration of national monitoring data and urging the EU to extend facilitation measures to small producers and SMEs, not just large companies, given their limited adaptive capacity.

Parallel to the governmental engagement, representatives from the Brazilian leather industry, such as Gobba Leather, submitted detailed arguments to the Delegated Act’s consultation, fundamentally contesting the inclusion of leather in Annexe I of the EUDR. They asserted that cattle hides are mere by-products of the meat production chain and not drivers of deforestation, citing academic research supporting this economic disconnect. The industry highlighted the crucial role of leather in a circular economy, warning that excluding hides from recovery would lead to significant environmental harm from landfill disposal and increased reliance on less sustainable synthetic alternatives. Concerns were also raised about the economic viability of traceability systems for a low-value by-product, predicting severe trade losses, tannery closures, and widespread job losses globally if current provisions remain. Consequently, the industry formally requested the full exclusion of bovine leather and hides (Chapter 41 of HS) from Annexe I, arguing that their inclusion would not reduce global deforestation but instead cause substantial socio-economic and environmental damages.

²⁹ European Commission. (2025). *Delegated Act*. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=legissum:delegated_acts. Accessed 03 July 2025.

3. BENCHMARKING

In accordance with EUDR's Article 29, the norm 'establishes a three-tier system for the assessment of countries or parts thereof'. This classification categorises countries as either '**high-risk**' (in which there is an identification of a high risk of non-compliance with the EUDR's deforestation-free criterion); '**low-risk**' (in which there is sufficient assurance of compliance with the EUDR's deforestation-free criterion, allowing operators to request Article 13's simplified due diligence procedures); and '**standard-risk**' (countries or parts thereof which do not fall in either the category 'high-risk' or the category 'low-risk').

Initially, the benchmarking methodology was expected to be published by the end of June 2024. However, in October 2024, the Commission announced a 'Strategic Framework for International Cooperation Engagement'³⁰, in which it disclaimed it was 'developing a system to benchmark countries, as required by Article 29 of that Regulation, and a first listing which will be published in an Implementing Act'. The methodology, which would be published no later than 30 June 2025, would rely on 'commitment to fairness, objectivity and transparency' and on 'quantitative criteria based on scientific evidence and internationally recognised latest available data, primarily from the Global Forest Resources Assessment by the Food and Agriculture Organization of the United Nations'³¹. By focusing on measurable factors, the Commission ensures that 'the classification process is grounded in solid data, while combined with a methodology for a qualitative assessment, where relevant'.

On 22 May 2025, the Commission finally published the benchmarking methodology³². The benchmarking objective is twofold: (a) to allow competent authorities of Member States to define and plan their annual compliance checks (1% for low-risk countries, 3% for standard-risk countries and 9% for high-risk countries) as part of a risk-based approach; and (b) clarifications and incentives to ascertain the rate of deforestation/forest degradation, and expansion of agricultural land for relevant commodities.

The definition of low, standard and high-risk countries follows different approaches, as better observed below:

(i) Low-risk:

(i.1) Quantitative criterion

This criterion follows four steps:

- (a) Verification of 'net' forest loss between 2015 and 2020 in a given country. Countries with no deforestation during this period will automatically be considered low risk;
- (b) Check whether the level of deforestation in a given country is below the threshold (in absolute and relative terms). The relative threshold is set at 0.2 per cent of annual forest area loss, calculated as the average of annual deforestation rates between 2015 and 2020. The absolute limit is set at 70,000 hectares of forest area loss per year;
- (c) Additionally, there is an absolute minimum threshold of 1,000 hectares of absolute 'net' forest area loss per year. Countries below this threshold, regardless of their relative level, are categorised as low risk; and
- (d) Identification of the level of expansion of cultivated land (palm oil, rubber, cocoa, coffee and soya), as well as the level of timber and livestock production (using FAOSTAT). Countries without expansion indices are automatically categorised as low risk.

³⁰ European Commission. (2025). *Approval of the content of a draft Communication from the Commission on the Strategic Framework for International Cooperation Engagement in the context of Regulation (EU) 2023/1115 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*. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://green-forum.ec.europa.eu/document/download/98053bb7-bb73-4157-bf35-a9ffa35e2ee2_en?filename=Annex%20to%20Communication%20Strategic%20Framework%20for%20International%20Cooperation%20EUDR.pdf. Accessed 03 July 2025.

³¹ In accordance with EUDR's Article 29 (3).

³² European Commission. (2025). *EUDR benchmarking, cooperation and partnerships*. https://green-forum.ec.europa.eu/deforestation-regulation-implementation/eudr-cooperation-and-partnerships_en. Accessed 03 July 2025.

(i.2) Qualitative criterion (complementary assessment)

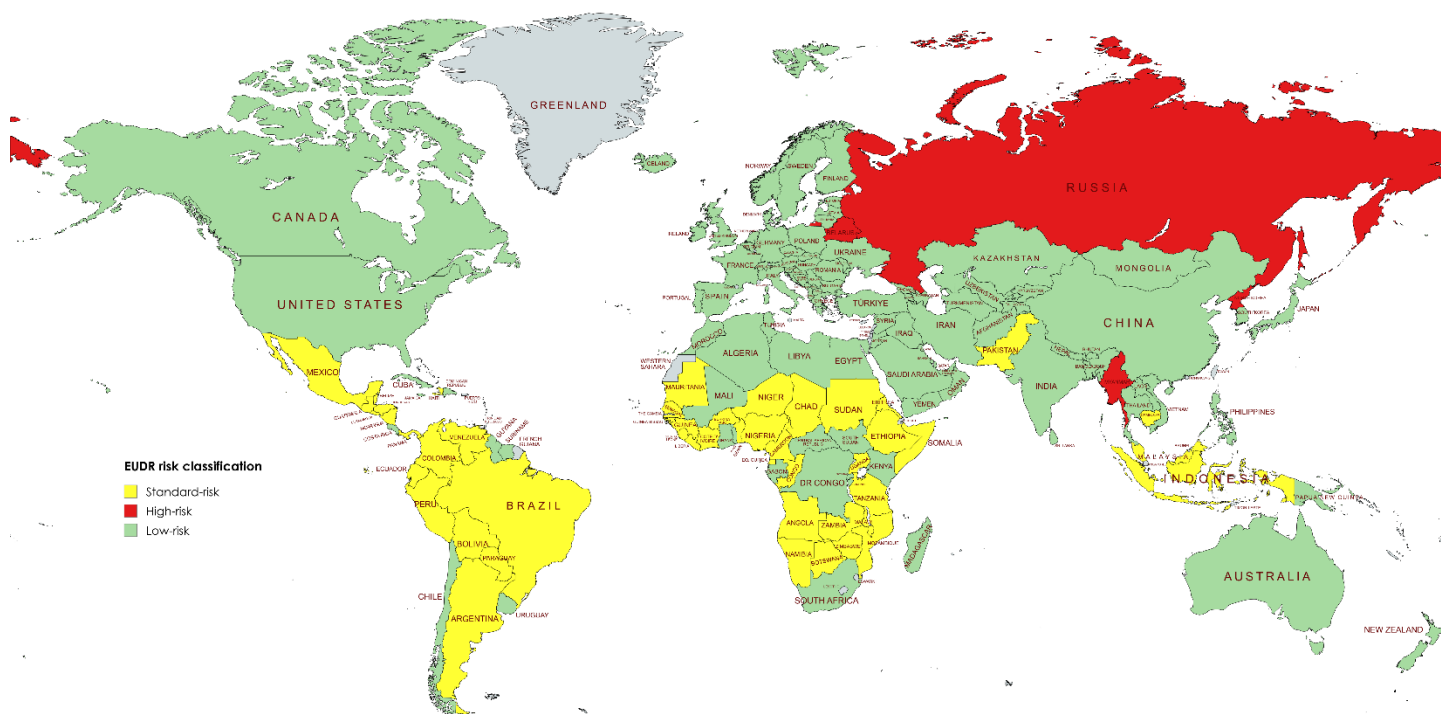
This criterion only applies initially to standard risk countries at the 'lower end' of the category (countries close to the thresholds) and follows four steps:

- Categorisation of each EUDR's Article 29 (4) criterion;
- Criterion assessed on a scale of '1' to '5'. The average score is calculated by combining these scores, resulting in a final score for the respective criterion;
- To calculate the country's total score, the sum of all the scores per criterion from the previous steps is divided by the total number of criteria; and
- For the countries assessed, a change to a lower risk category occurs when the minimum average total score on all four criteria is equal to or greater than '3'.

(ii) High-risk: All countries are checked for relevant sanctions. Those subject to United Nations Security Council or EU Council sanctions on imports or exports of regulated commodities are automatically classified as high risk. This is justified due to the inability to carry out due diligence along their value chains.

(iii) Standard-risk: Countries that do not fall into either of the other two categories.

Figure 4: Country classification list³³



The methodology received mixed reactions internationally. For instance, Brazil reiterated its criticism of the EUDR and claimed that the benchmarking applies a discretionary criterion for both the quantitative and qualitative assessment of countries³⁴. In particular, Brazil argued that 'it is surprising that the vast majority of countries that still hold and preserve

³³ By the authors based on European Commission. (2025). *EUDR benchmarking, cooperation and partnerships*. https://green-forum.ec.europa.eu/deforestation-regulation-implementation/eudr-cooperation-and-partnerships_en. Accessed 03 July 2025.

³⁴ Brazil. (2025). *Nota à imprensa 215: Classificação de risco atribuída ao Brasil no âmbito da Lei de desmatamento europeia*. https://www.gov.br/mre/pt-br/canais_atendimento/imprensa/notas-a-imprensa/classificacao-de-risco-atribuida-ao-brasil-no-ambito-da-lei-de-desmatamento-europeia. Accessed 03 July 2025.

the largest areas of native tropical forest on the planet have been classified in a higher risk category than countries that practise temperate climate agriculture³⁵. Moreover, several institutions, such as the Malaysian Palm Oil Council (MPOC)³⁶, also openly criticised both methodology and country classification.

Contesting repercussions were also found within the EU's Parliament. At the beginning of July, the Parliament issued a Motion for a Resolution³⁷ on 'Commission Implementing Regulation (EU) 2025/1093 of 22 May 2025 laying down rules for the application of Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards a list of countries that present a low or high risk of producing relevant commodities for which the relevant products do not comply with Article 3, point (a)' (Procedure 2025/2739 - RSP)³⁸. The Motion presented concerns about data quality and methodological robustness of the EUDR; an analysis of challenges in the first risk category of countries; lack of granularity and context sensitivity; and concerns about fairness, legitimacy and global engagement. On 09 July, the Parliament voted to reject the benchmarking³⁹.

The benchmarking methodology and classification comprise several contentious issues that may require better development to ensure a fair and more scientifically accurate system:

- ❖ **Consideration of other criteria:** the focus on deforestation/forest degradation and agricultural expansion does not consider other relevant criteria such as governance, regulatory enforcement, illegality and reforestation practices;
- ❖ **Absolute geographical criterion:** absolute criterion does not consider regional variation, which may be particularly problematic to geographically large countries with a diversity of biomes;
- ❖ **Divergence between methodologies and measurement mechanisms:** limiting the methodology to the one used by the FAO does not consider other methodologies and tools adopted by other countries and private players that may even achieve a higher level of accuracy and scientific rigour;
- ❖ **FAO data's accuracy:** as FAO's most recent data is from 2020, there may be a concern as to whether this data reflects the current panorama of global deforestation; and
- ❖ **Misleading classifications:** classifying countries as low-risk may potentially 'mask' other structural problems that pose a risk to operations, such as illegal activities.

³⁵ Ibid.

³⁶ The Edge Malaysia. (2025). *MPOC seeks the European Commission's clarification on Malaysia's 'standard risk' status under EUDR*. <https://theedgemalaysia.com/node/756397>. Accessed 03 July 2025.

³⁷ Motions for resolutions are tabled on topical issues, at the request of a committee, a political group or at least 5% of the Members, and voted on in plenary.

³⁸ European Parliament. (2025). *MOTION FOR A RESOLUTION on Commission Implementing Regulation (EU) 2025/1093 of 22 May 2025 laying down rules for the application of Regulation (EU) 2023/1115 of the European Parliament and the Council as regards a list of countries that present a low or high risk of producing relevant commodities for which the relevant products do not comply with Article 3, point (a)*. https://www.europarl.europa.eu/doceo/document/B-10-2025-0321_EN.html. Accessed 08 July 2025.

³⁹ European Parliament. (2025). *Plenary*. <https://www.europarl.europa.eu/plenary/en/votes.html>. Accessed 09 July 2025.

CONCLUDING REMARKS

This report identified some of the main updates concerning the EUDR and outlined potential next steps for its implementation. The updated versions of the FAQ and Guidance document, the Delegated Act and its public consultation, and the benchmarking system mark a critical step towards operationalising the Regulation. While these instruments offer much-needed direction for stakeholders, they also shed light on persistent challenges related to legal clarity, institutional preparedness, and implementation capacity - particularly in key exporting countries such as Brazil.

While the new update documents raised the number of topics addressed, they merely repeated passages from the EUDR legal text, thus not bringing further clarification on substantial aspects of the norm. The delegated Act also brought a scope-specific approach to the Annexe I's products. However, it lacked any assessment report as stipulated by the legal text. Lastly, the benchmarking methodology faces global criticisms and may need to undergo further development to achieve better accuracy and acceptance. As such, 2025's second semester still needs to face several developments before the EUDR's full entry into force, thus ensuring a non-contentious and effective implementation of the norm.

Lastly, it is important to stress that the documents presented herein were released among news for another simplification package. In this sense, the European Commission is preparing to launch a call for evidence on an environmental Omnibus initiative as part of its broader agenda to streamline and simplify the EU's legislative framework, including the environmental acquis. These developments unfold in parallel with negotiations on related sustainability frameworks, such as the CSRD and CSDDD, and proposed reforms to capital markets regulations. Together, these initiatives signal a critical moment for the EU's regulatory environment, as it seeks to balance environmental ambitions with administrative efficiency and political feasibility.

The upcoming package follows the first sustainability Omnibus released in early 2025 and is expected to address regulations associated with the EU Green Deal. The review process will consider possible simplifications, consolidations, and codifications of existing laws, with sources⁴⁰ indicating the inclusion of key legislative instruments such as the EU Deforestation Regulation in that package. EUDR remains, thus, under pressure for further simplification. Follow our website for any new updates⁴¹.

⁴⁰ <https://www.responsible-investor.com/european-commission-to-launch-call-for-evidence-on-environmental-omnibus/>

⁴¹ <https://cejmfgv.wixsite.com/website-2>

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Authors

Paula Wojcikiewicz Almeida

Professor of International Law at FGV Rio Law (since 2008). Director of the Centre for Global Law at FGV Rio Law. Director of the Jean Monnet Centre of Excellence on EU-Latin America Global Challenges, sponsored by

the European Commission (2023-2026). Director of the Jean Monnet Centre of Excellence on EU-South America Global Governance (2019-2023). Associate Researcher at the Institute of International and European Law at the Sorbonne (IREDIES). Permanent Professor of the Post-Graduate Program of FGV Rio Law. Chair of the International Courts and Tribunals Interest Group of the Latin American Society of International Law. Doctorate with honours summa cum laude in International and European Law at the Université Paris 1 Panthéon-Sorbonne. Master of Laws in Public International and European Law – Université Paris XI, Faculté Jean Monnet. Researcher at the Centre d'études et de recherche en droit international et relations internationales de l'Académie de droit international de La Haye (2010). Post-doctoral visiting scholar at the Max Planck Institute for Comparative Public Law and International Law (2014) and the University of Oxford, Faculty of Law (2014). Visiting professor at the École de droit de la Sorbonne, Université Paris 1 Panthéon-Sorbonne (2019). Visiting professor at the European Private Law Summer School at the Faculty of Law of the University of Salzburg (since 2017). Visiting professor at the International Studies Programme of the Master's Degree in International and European Law at the Porto School of Law of Universidade Católica (since 2023). Director of Studies of the French-speaking section in the 6th edition of the Winter Courses on International Law, organised by the Hague Academy of International Law (2024). Email: paula.almeida@fgv.br.

Gabriel Ralile de Figueiredo Magalhães

PhD student in Regulatory Law (FGV), Master in Maritime Studies (EGN) and MBA/E in International Trade (UFRJ). LL.B. in Law (UNIRIO) and BA in International Relations (PUC-Rio). Researcher at the Centre for Global Law (CPDG) and Centre of Excellence on EU-LA Global Challenges (CEJM). Email: gabriel.magalhaes@fgv.br.

Lucas da Cunha Volders

Master in International Law (UERJ). LL.B. in Law (Puc-Rio). Researcher at the Centre for Global Law (CPDG) and Centre of Excellence on EU-LA Global Challenges (CEJM). Email: lucas.volders@fgv.br.

Lucas Lemos Walmrath

Master and PhD candidate in Human Sciences (Sociology) at the Graduate Program in Sociology and Anthropology at UFRJ. BA in Social Science at IFCS/UFRJ. Researcher at the Centre for Global Law (CPDG) and Centre of Excellence on EU-LA Global Challenges (CEJM). Email: lucas.reis@fgv.br.

Mariana Mariani

LL.M in International Law with Distinction at the University of Glasgow with a specialisation in International Sustainability and Environmental Law at Leuphana University of Luneburg. MSc in Political Science summa cum laude at the Barcelona Institute of International Studies (IBEI). LL.B. from the Federal University of Rio de Janeiro. Legal advisor at the Rio de Janeiro's Public Prosecutor's Office. Researcher at the Centre for Global Law (CPDG) and Centre of Excellence on EU-LA Global Challenges (CEJM). Email: mariana.guerreiro@fgv.br.

Pedro Henrique Lavinhas Ortman

Master in International and European Law – International Studies Programme, with distinction magna cum laude, Católica Porto School of Law (UCP). LL.B. from the University of Coimbra. Researcher at FGV Rio Law's Centre for Global Law (CPDG) and Jean Monnet Centre of Excellence on EU-LA Global Challenges (CEJM). Email: pedro.ortman@fgv.br.



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