

Guidance

EU-Regulation on Deforestation-free products
(EUDR)

**Börsenverein des
Deutschen Buchhandels**



EU-Regulation on Deforestation-free products (EUDR)

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Version

Date	Additions / changes
May 2024	Initial version

1. General

The EU Regulation on deforestation-free products ([No. 2023/1115, in short: EUDR](#)) came into force on June 29, 2023. The regulation stipulates that from December 30, 2024 (large and medium-sized enterprises) or from June 30, 2025 (small and micro enterprises), paper, cardboard and printed products such as books, if they are made from wood, may only be placed on the market or exported in the EU if they are not associated with deforestation or forest degradation after December 31, 2020. Information on the country of production and the geographical location of all land on which the raw materials for books were produced must be collected and documented. In addition, a risk assessment must be carried out and, if necessary, risk mitigation must be implemented. The information must be submitted electronically via the information system set up by the EU Commission as a due diligence declaration. Registration in the information system is possible from November 2024.

The regulation for deforestation-free products will repeal the EU Timber Regulation (No. 995/2010) on December 30, 2024. However, the rules for timber and timber products under this regulation will continue to apply until December 31, 2027, provided they were produced before June 29, 2023 and placed on the market from December 30, 2024.

The [Federal Office for Agriculture and Food \(BLE\)](#) is responsible for the implementation, execution and monitoring of compliance with the obligations in Germany.

2. Subject matter of the Regulation

The Regulation covers a total of 7 raw materials (**wood, rubber, cattle, cocoa, coffee, oil palm and soy**) and products made from them in accordance with Annex I of the Regulation. **Cardboard, paper, books, printed images and newspapers** are covered by the regulation. The printed products that fall within the scope of the Regulation are listed in [Chapter 49 of the EU Commission's Combined Nomenclature](#). Products which do not contain wood-based products are exempted.

Recycled paper and cardboard are not subject to the regulation if they are made exclusively from materials whose life cycle has been completed. If the products contain a proportion of non-recycled material, they are subject to the Regulation.

Wood-based packaging material used exclusively to protect or carry books is not covered by the regulation. Instruction manuals that accompany shipments also fall under this exception, unless they are purchased separately.

In the case of mixed products, such as books that are sold together with other products as a unit, the individual components of the complete product must be taken into account. If the individual product components each fall under the provisions of the Regulation, the origin of all components must be documented. In this case, it is advisable to compare the corresponding raw materials and/or product components with Annex I of the Deforestation Regulation and, if applicable, with the Combined Nomenclature of the European Commission.

3. Obligations

Books are subject to the following requirements if they are placed on the market, made available in the EU or exported from the EU:

- the paper originates from land that has not been affected by deforestation or forest degradation after December 31, 2020
- the paper was produced in accordance with the relevant legislation of the country of production
- there is a due diligence obligation for the books

The regulation affects the entire book industry value chain and business partners, such as printers. The respective obligations depend on whether you are considered an **"operator"** or a **"trader"** under the Regulation. It also depends on whether you are an **SME** or a **non-SME**.

The same requirements apply to products manufactured within the EU as to products manufactured outside the EU. The regulation applies to the products listed in Annex I, regardless of whether they were manufactured in the EU or imported.

3.1 Operator or trader

An **"operator"** is a company that places books on the EU market or exports them as part of a commercial activity. "Placing on the market" means "the first making available of books on the Union market".

A **"trader"** is a company in the supply chain other than the operator, who makes books available on the market in the course of a commercial activity. "Making available on the market" means "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".

3.2 SMEs

Special regulations apply to micro, small and medium-sized enterprises (see 3.3.1 of this guidance).

	Micro company	Small-sized company	Medium-sized company
Balance sheet total	≤ 350.000 € / ≤ 450.000 €	≤ 4.000.000 € / ≤ 5.000.000 €	≤ 20.000.000 € / ≤ 25.000.000 €
Net turnover	≤ 700.000 € / ≤ 900.000 €	≤ 8.000.000 € / ≤ 10.000.000 €	≤ 40.000.000 € / ≤ 50.000.000 €
Average number of employees	≤ 10	≤ 50	≤ 250

Table 1: Thresholds according to Article 3 of Directive 2013/34/EU (valid since 24.12.2023)

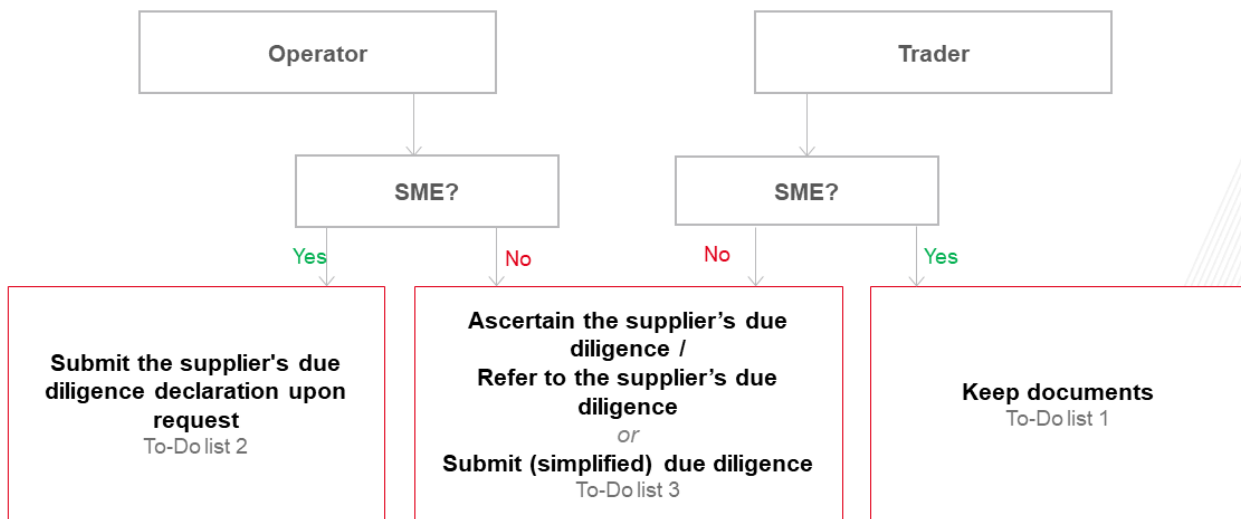
3.3 Requirements

The EUDR is accompanied by a series of due diligence and documentation obligations. As a rule, non-SME market participants and non-SME traders must collect comprehensive information, such as on suppliers and the geographical coordinates that document the origin of the raw materials (geolocalization). In addition, measures for risk assessment and, if necessary, risk minimization must be implemented. If there is a low risk, a simplified due diligence obligation applies. The EU Commission will develop a benchmarking system in the form of a three-tier classification of low-, standard- and high-risk countries for this purpose. The risk levels are to be defined by December 31, 2024. The standard risk level currently applies to all countries.

3.3.1 Overview

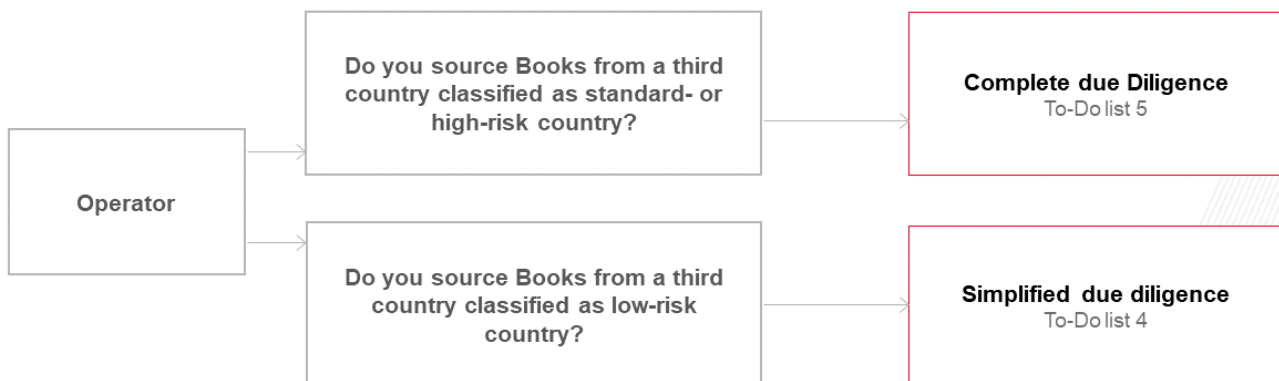
Production / sourcing **within** the EU

EUDR: Information requirements



Production / sourcing **outside** the EU

EUDR: Information requirements



3.3.2 To-Do lists

To-Do list 1

Implementation from 30.12.2024 | for micro/small enterprises from 30.05.2025

Collect and keep the information for five years:

- the name, registered trade name or registered trade mark, the postal address, the email address and, if available, a web address of the operators or the traders who have supplied the relevant products to them, as well as the reference numbers of the due diligence statements associated to those products; *[Article 5.3 (a)]*
- name, registered trade name or registered trade mark, the postal address, the email address and, if available, a web address of the operators or the traders to whom they have supplied the relevant products. *[Article 5.3 (b)]*

To-Do list 2

Implementation from 30.12.2024 | for micro/small enterprises from 30.05.2025

- Submission of the reference number of the paper supplier's due diligence declaration at the request of the competent authority *[Article 4.8]*
- Assess that no or only a negligible risk has been identified *[Article 4.10]*
- Communicate down the supply chain all information necessary to demonstrate due diligence *[Article 4.7]*
- Keep records for 5 years *[Article 4.3]*
- Provide relevant new information to competent authority and next trader *[Article 4.5]*

To-Do list 3

Implementation from 30.12.2024

- If you can ascertain that due diligence was exercised, refer to due diligence declaration of your paper supplier *[Article 4.9]*.
- If you cannot ascertain that due diligence was exercised, go to **To-Do list 4**
- Assess that no or only a negligible risk was found *[Article 4.2]*
- Make Due Diligence Statement available through the information system *[Article 4.2; Annex II]*
- Communicate down the supply chain all information necessary to demonstrate due diligence *[Article 4.7]*
- Provide annual public report *[Article 12.3]*
- Keep records for 5 years *[Article 4.3]*
- Provide relevant new information to competent authority and next trader *[Article 4.5]*

To-Do list 4: Simplified due diligence

Implementation from 30.12.2024 | for micro/small enterprises from 30.05.2025

- Assess complexity of value chain; risk of circumvention or mixing with products of unknown/standard-/high-risk origin *[Artikel 13.1]*
- If risk exists, go to **To-Do List 5**
- If no risk identified, collect information according to *Article 9*, see **information requirements** (3.3.3 of this guidance)
- State that no or only a negligible risk was found *[Article 4.2]*
- Make Due Diligence Statement available through the information system *[Article 4.2, Annex II]*
- Communicate down the supply chain all information necessary to demonstrate due diligence *[Article 4.7]* Make annual public report (except SMEs) *[Article 12.3]*
- Keep records for 5 years *[Article 4.3]*
- Provide relevant new information to competent authority and next trader *[Article 4.5]*

To-Do list 5: Complete due diligence

Implementation from 30.12.2024 | for micro/small enterprises from 30.05.2025

- Collect information according to *Article 9*, see **information requirements** (3.3.3 of this guidance)
- Complete risk assessment according to *Article 10*, see **risk assessment** (3.3.4 of this guidance)
- State that no or only a negligible risk was found *[Article 4.2]*
- If risk exists, take measures for risk mitigation according to *Article 11*, see risk mitigation (3.3.5 of this guidance)
- Communicate down the supply chain all information necessary to demonstrate due diligence *[Article 4.7]*
- Provide annual public report (except SMEs) *[Article 12.3]*
- Keep records for 5 years *[Article 4.3]*
- Provide relevant new information to competent authority and next trader *[Article 4.5]*

3.3.3 Information requirements (Article 9)

Collect and keep for five years the following listed information, accompanied by evidence, relating to each relevant product [Article 9.1]

- a description, including the trade name and type of the relevant products as well as, in the case of relevant products that contain or have been made using wood, the common name of the species and their full scientific name; the product description shall include the list of relevant commodities or relevant products contained therein or used to make those products;
- the quantity of the relevant products; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement;
- the country of production and, where relevant, parts thereof;
- the geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be included;
- the name, postal address and email address of any business or person from whom they have been supplied with the relevant products;
- the name, postal address and email address of any business, operator or trader to whom the relevant products have been supplied;
- adequately conclusive and verifiable information that the relevant products are deforestation-free;
- adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity.
- Provide the information, documents and data collected under this Article upon request to the competent authorities.

3.3.4 Risk assessment (Article 10)

On the basis of the information collected in accordance with *Article 9*:

- Carry out a risk assessment to establish whether there is risk of non-compliance. [*Article 10.1*]

Criteria to be taken into account by the risk assessment [*Article 10.2*]:

- the assignment of risk to the relevant country of production or parts thereof in accordance with *Article 29*;
- the presence of forests in the country of production or parts thereof;
- the presence of indigenous peoples in the country of production or parts thereof;
- the consultation and cooperation in good faith with indigenous peoples in the country of production or parts thereof;
- the existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity;
- prevalence of deforestation or forest degradation in the country of production or parts thereof;
- the source, reliability, validity, and links to other available documentation of the information referred to in *Article 9(1)*;
- concerns 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 presence of sanctions imposed by the UN Security Council or the Council of the European Union;
- the complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced;
- the risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring;
- conclusions of the meetings of the Commission expert groups supporting the implementation of this Regulation, as published in the Commission's expert group register;
- substantiated concerns submitted under *Article 31*, and information on the history of non-compliance of operators or traders along the relevant supply chain with this Regulation;
- any information that would point to a risk that the relevant products are non-compliant;
- complementary information on compliance with this Regulation, which may include information supplied by certification or other third-party verified schemes, including voluntary schemes recognised by the Commission under [Article 30\(5\) of Directive \(EU\) 2018/2001 of the European Parliament and of the Council](#), provided that the information meets the requirements set out in *Article 9* of this Regulation.

Document and review the risk assessments at least on an annual basis and make them available to the competent authorities upon request [*Article 10.4*].

Note: Wood products which fall within the scope of Regulation (EC) No 2173/2005 that are covered by a valid FLEGT license from an operational licensing scheme shall be deemed to comply with Article 3, point (b), of this Regulation. [*Article 10.3*]

3.3.5 Risk mitigation (Article 11)

If the risk assessment carried out under *Article 10* does not reveal that there is no or only a negligible risk of non-compliance:

Adopt risk mitigation procedures and measures, which may include the following elements [*Article 11.1*]:

- requiring additional information, data or documents;
- carrying out independent surveys or audits;
- taking other measures pertaining to information requirements set out in *Article 9*;
- supporting compliance with this Regulation by that operator's suppliers, in particular smallholders, through capacity building and investments.

Put in place adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks of non-compliance, which shall include the following elements [*Article 11.2*]:

- model risk management practices, reporting, record-keeping, internal control and compliance management, including the appointment of a compliance officer at management level for non-SME operators;
- an independent audit function to check the internal policies, controls and procedures referred to in point (a) for all non-SME operators.

Document and review at least on an annual basis decisions on risk mitigation procedures and measures. Make them available to the competent authorities upon request. [*Article 11.3.*]

4. Further links

You can find the document of the regulation [here](#).

The EU Commission publishes [FAQs](#) on the Regulation, which are updated on an ongoing basis.

The Federal Office for Agriculture and Food (BLE) is responsible for implementing and enforcing the regulation in Germany. Due diligence obligations are monitored via an information system for which companies can register in November 2024. The BLE is continuously expanding its [website](#) with information on the implementation of the regulation.

5. Note

This guidance is subject to ongoing revision. New official information and clarifications will be taken into account and incorporated accordingly.

At this point in time, some aspects of the national implementation and execution are still unclear. We ask for your understanding that no liability is assumed.

Börsenverein des Deutschen Buchhandels e.V.

May 2024

