**PEFC INTERNATIONAL STANDARD – MODULE**

**PEFC ST-MO 2002-1**

**2026-06-26**

**Enquiry draft**

# Requirements for the Implementation of PEFC EUDR Due Diligence System (PEFC EUDR DDS)

PEFC/01-00-01

**PEFC Council**
ICC Building C1, Route de Pré-Bois 20
1215 Geneva 15, Switzerland
Tel: +41 (0)22 799 45 40, Fax: +41 (0)22 799 45 50
E-mail: info@pefc.org, Web: www.pefc.org

## Instructions for giving feedback in the public consultation

**Launch of the consultation:** 27 July 2026

To participate in the consultation, please add your comments directly in this Word document using tracked changes and/or comments and send the completed document to standards@pefc.org.

If you represent an organisation, please provide the name of the organisation in your email. We also ask that each organisation submits a single consolidated set of comments.

**Deadline for comments:** 25 August 2026

Following the consultation, the PEFC Chain of Custody Working Group will review the comments and prepare the final drafts of the documents.

If you have any questions, please do not hesitate to contact us at standards@pefc.org.

**Document name:** Requirements for the Implementation of PEFC EUDR Due Diligence System

**Document title:** ED PEFC ST-MO 2002-1

**Approved by:** PEFC Chain of Custody Working Group **Approval date:** 2026-06-25

**Issue date:** 202x-0x-xx

**Revise date**: 202x-0x-xx

**Date of entry into force:** 202x-xx-xx

**Review date:** XXXX

# Contents

# Foreword

PEFC, the Programme for the Endorsement of Forest Certification, is a worldwide organisation promoting sustainable forest and Trees Outside Forests (TOF) management through forest certification, supply chains and labelling of forest and tree-based products.

PEFC certified sustainable forest and TOF management works through the PEFC endorsement of national and regional forest certification systems, which were independently assessed to be in compliance with PEFC's sustainability benchmarks for forest and TOF management certification standards. For further information on PEFC's sustainability benchmarks, please see the PEFC website at www.pefc.org.

PEFC Chain of Custody certification is based on PEFC ST 2002, *Chain of Custody of Forest and tree-based products*. PEFC ST 2002 delivers confidence that forest and tree-based material in products with the PEFC claim or label originates in PEFC-certified sustainably managed forests, PEFC-certified trees outside forest, recycled materials, and/or PEFC controlled sources.

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 (EUTR), hereinafter referred to the European Deforestation Free Regulation (EUDR), EUDR, or the regulation, entered into force on 29 June 2023. The EUDR regulation was further amended by the regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024, and the regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025.

The objective of EUDR is to ensure that products made from commodities under the scope of the regulation shall not be placed or made available on the Union market or exported from the Union market, unless all the following conditions are fulfilled: they are deforestation-free; have been produced in accordance with the relevant legislation of the country of production; and are covered by a due diligence statement or a simplified declaration, with associated data and evidence.

The PEFC EUDR DDS module standard, ST-MO 2002-1:2024, was first published in 2024 as an optional, module standard that PEFC Chain of Custody certified organisations can add to their existing PEFC Chain of Custody certification scope to support their efforts in demonstrating their compliance with EUDR.

The standard has been revised to reflect the amendments introduced by Regulation (EU) 2025/2650, enhance the robustness and integrity of PEFC EUDR DDS certification, and align the document with PEFC's updated documentation structure. The revised standard is published as PEFC ST-MO 2002:1-202X.

This (revised) module standard was developed in an open, transparent, consultative, and consensus-based process covering a broad range of stakeholders following PEFC's procedures for the development of technical documentation outlined in PEFC PR 1001:2026.

A summary of the main changes between PEFC ST-MO 2002-1:202X and the previous version PEFC ST 2002-1:2024 is presented in Table 1 below.

***Table 1: Summary of the main changes between PEFC ST-MO 2002-1:202X and PEFC ST 2002-1:2024***

| **Chapter** | **Main changes** |
|---|---|
| Chapter 3<br>Terms and definitions | • Addition of new definitions, including micro or small primary operator, downstream operator, simplified declaration, and declaration identifier, and revision of existing definitions, including operator, trader, PEFC-EUDR, and Non PEFC-EUDR material category.<br>• Reduction of the PEFC EUDR DDS material categories from three to two: PEFC-EUDR and Non PEFC-EUDR. |
| Chapter 4<br>PEFC EUDR DDS requirements | • Addition of new requirements to strengthen the integrity, monitoring, and evaluation of PEFC EUDR DDS certification. The organisation is now required to:<br>o Inform the competent authority if its certificate is suspended (EU-based organisations).<br>o Provide any necessary assistance to its certification body in conducting unannounced or short-notice surveillance audits.<br>o Support the PEFC Council or PEFC authorised body in carrying out activities under the PEFC EUDR DDS certification monitoring and evaluation system.<br>o Register the required information in the PEFC database.<br>o Inform its certification body immediately if it becomes subject to a sanction process or legal investigation. |
| Chapter 5<br>Collection of information | • The information collection requirements have been revised to align with Regulation (EU) 2025/2650. The chapter now differentiates the information to be collected according to the type of organisation, including operators, downstream operators, traders, and organisations based outside the EU. It also introduces requirements relating to simplified declarations for micro or small primary operators.<br>• The revised requirements ensure that organisations collect and retain the information necessary to fulfil their respective obligations under the amended EUDR and determine the applicable PEFC EUDR DDS material category. The previous general requirement to collect and pass on EUDR due diligence statement reference numbers has been removed. |

| | |
|---|---|
| Chapter 6<br>Risk assessment | • Modification of an indicator of no or negligible risk concerning compliance with the relevant legislation of the country of production. A low country risk level assigned by the European Commission may be used as an indicator only where the country also has a score higher than 50 in the Transparency International Corruption Perceptions Index or higher than 0.5 in the World Justice Project Rule of Law Index. |
| Chapter 7<br>Substantiated concerns | • Addition of requirements for organisations to inform their certification body and the PEFC Council or PEFC authorised body when they obtain or are made aware of information indicating a risk. The chapter also reflects the amended EUDR requirements applicable to operators, downstream operators and traders concerning notification and verification. |
| Chapter 8<br>Risk mitigation | • Minor editorial changes, including the removal of references to organisation types that are no longer subject to specific risk mitigate requirements. |
| Chapter 9<br>Due diligence statement and simplified declaration submission and publication | • Addition of requirements covering the submission of one-time simplified declarations by micro or small primary operators and registration in the EU Information System by non-SME downstream operators and non-SME traders. |
| Chapter 10<br>No placement on the market | • No substantive changes made. |
| Appendix | • Editorial changes to Appendix 1 to remove references to organisation types that are no longer subject its requirements.<br>• Addition of Appendix 2 setting out the content of the simplified declaration. |

# Introduction

PEFC developed the module standard, PEFC ST-MO 2002-1:202X, to support organisations in demonstrating compliance with the EUDR. It sets out requirements for the implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS).

The first edition of the module standard, **PEFC ST 2002-1:2024**, was published in 2024. Following the adoption of Regulation (EU) 2025/2650, which amended the EUDR to simplify certain obligations for actors subject to the regulation, PEFC reviewed and revised the standard to align it, where applicable, with the amended regulatory requirements.

The revision also forms part of PEFC's broader efforts to strengthen the integrity and credibility of the PEFC system, including specific actions to increase the monitoring and evaluation of the implementation of the PEFC EUDR DDS by certified organisations and certification bodies. The standard has also been updated to align with PEFC's revised documentation structure.

This document is not a standalone standard. It is a voluntary module standard to be used in conjunction with the PEFC Chain of Custody standard.

The PEFC EUDR DDS is designed to be compatible with the Due Diligence System described in the PEFC Chain of Custody standard. It  addresses the risk that a relevant product originates from controversial sources, as defined by the PEFC Chain of Custody standard, or is a non-compliant product, as defined by the EUDR, both at origin and at supply chain level. This includes those elements of PEFC's definition of controversial sources that go beyond EUDR.

PEFC Chain of Custody certificate holders certified against this module standard can use the PEFC-EUDR claim to demonstrate that required information has been obtained and that due diligence has been exercised, resulting in a finding of no or negligible risk that the relevant product originates from controversial sources or is a non-compliant product.

PEFC-notified certification bodies conduct third-party conformity assessment audits of organisations against this module. However, responsibility for compliance remains with the organisations. The competent authorities designated by the Member States are responsible for determining compliance of the relevant product with the EUDR.

By implementing this module standard, PEFC Chain of Custody certificate holders strengthen their commitment to environmental and social responsibility and contribute to the global goal of halting deforestation and forest degradation.

**How to find applicable requirements:**

The PEFC EUDR DDS module standard, PEFC ST-MO 2002-1:202X, can be used by any organisation in the forest and tree-based supply chain, regardless of its geographical location, type, or size.

For organisations established in the European Union and subject to the EUDR, the applicable requirements vary according to the type of organisation - micro or small primary operator, operator, downstream operator, or trader - and its size classification as an SME or non-SME. The PEFC EUDR DDS module standard reflects this differentiation by identifying the applicable organisation type and size classification in individual requirements, where relevant. Table 2 outlines the key additional obligations for each type of EU-based organisation.

For organisations established outside the European Union and not subject to the EUDR, but whose relevant products form part of the supply chain destined for the Union market, the organisation type and size classification do not affect the application of this module standard. Requirements addressed to ‘the organisation’, as defined in 3.27, apply to these organisations.

***Table 2: Overview of key additional PEFC EUDR DDS obligations for organisations established in the European Union***

| *Section* | *Key additional obligations* | *Applicable organisation type* |
|---|---|---|
| Sections 4.2 and 8.1 | Appoint a compliance officer at management level and include this appointment in its risk management practices | Non-SME operator |
| Section 5.1 | Collect and retain the due diligence statement reference number or declaration identifier provided by its supplier, where appliable. | Downstream operator or trader supplied directly by an operator or micro or small primary operator |
| Section 8.1 | Establish an independent audit function to check its internal policies, controls, and procedures | Non-SME operator |
| Section 9.1 | Submit a due diligence statement before placing a relevant product on the Union market or exporting it | Operator other than a micro or small primary operator |
| Section 9.1 | Submit a one-time simplified declaration submission, where applicable, before placing a relevant product on the Union market, or exporting it | Micro or small primary operator |
| Section 9.2 | Report publicly on its PEFC EUDR DDS annually | Non-SME operator |
| Section 9.3 | Register in the EU Information System before placing or making available a relevant product on the Union market or exporting it. | Non-SME downstream operator or non-SME trader |

# 1. Scope

This standard describes the steps that PEFC Chain of Custody certified organisations may follow to implement a Due Diligence System as a tool to support EUDR compliance by using the PEFC scheme and issue PEFC-EUDR claims. The responsibility of compliance with the EUDR remains fully with the organisation.

This document is a module standard, to be implemented on a voluntary basis, at the global level, by any organisation applying for or holding a PEFC recognised Chain of Custody certificate.

Before making PEFC-EUDR claims, the organisation shall extend the scope of its PEFC Chain of Custody certificate to include the PEFC EUDR DDS module standard.

The standard applies to relevant products made with forest and tree-based materials.

The standard can be used by organisations established in the European Union territory, including those defined as operators, micro or small primary operators, or traders that place or make available relevant products on the Union market or export them. It also can be used by organisations established outside the European Union territory that do not directly place or make available relevant products on the Union market or export from the Union market, but whose relevant products are intended be placed or made available on the Union market or exported.

For a PEFC product group to which this module standard is applied, the PEFC EUDR DDS is to be used instead of the PEFC Chain of Custody DDS described in chapter 7 and appendix 1 of PEFC ST 2002. Where an organisation uses both the PEFC Chain of Custody DDS and the PEFC EUDR DDS, it shall define at product group level which DDS it implements.

This module standard includes additional definitions and additional requirements for management systems, identification of inputs, declaration of outputs, and substantiated concerns. All other applicable requirements of the PEFC Chain of Custody standard remain valid.

The organisation shall ensure that every relevant product entering a PEFC product group for which this standard is implemented goes through the PEFC EUDR DDS and results in no or negligible risk**,** regardless of whether it is PEFC certified material or not.

Certification against this module standard does constitute confirmation of legal compliance with the EUDR. Responsibility for legal compliance remains solely with the organisation established in the European Union territory subject to the EUDR.

Where an EUDR source is referred to within the document, it is indicated in brackets, and refers to the EUDR Regulation and its amendment, followed by the Article number, and, where applicable, by the Paragraph number or letter, as corresponds (EUDR, version, Article number, Paragraph number or letter).

In this standard, the following verbal forms are used: “shall” indicates a requirement; “should” indicates a recommendation; “may” indicates a permission; “can” indicates a possibility or a capability. Further details can be found in the ISO/IEC Directives, Part 2.

# 2. Normative references

The following referenced documents are indispensable for the application of this standard. For both dated and undated references, the latest edition of the referenced document (including any amendment) applies.

PEFC ST 2002, *Chain of Custody of Forest and tree-based products – Requirements (available from www.pefc.org)*

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 (from now onwards: EUDR).

Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators, micro or small primary operator, downstream operator and traders (from now onwards, EUDR 2025/2650). Delegate act EU (to be added once it is published)

# 3. Terms and definitions

The following terms and definitions are taken directly from the EUDR. In cases where a definition from this module standard differs from a definition in PEFC ST 2002, *Chain of Custody of Forest and tree-based products*, the definition from this module standard prevails for the purpose of its implementation.

When used within the standard, the definitions below and any definitions from PEFC ST 2002, *Chain of Custody of Forest and tree-based products* appear in bold.

## 3.1 Agricultural plantation

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**.

*(Source: EUDR 2.6)*

## 3.2 Agricultural use

The use of land for the purpose of agriculture, including for **agricultural plantations** and set-aside agricultural areas, and for rearing livestock.

*(Source: EUDR 2.5)*

## 3.3 Authorised representative

Any natural or legal person established in the European Union who has received a written mandate from an **operator** to act on its behalf in relation to specified tasks with regard to the operator's obligations under the EUDR.

*(Source: EUDR 2.2)*

## 3.4 Competent authority

The authorities designated by the **Member States** as responsible for fulfilling the obligations arising from the EUDR.

*(Source: EUDR 2.32)*

## 3.5 Country of production

The country or territory where the **relevant commodity** or the **relevant commodity** used in the production of, or contained in, a **relevant product** was **produced**.

**Note:** See also definition 3.41 for **produced**. The country of production refers to the country where the **relevant commodity** or **relevant product** was harvested.

*(Source: EUDR 2.24)*

### 3.6 Country risk level

The risk level assigned by the European Commission to each country, as high, low or standard, concerning the risk that a relevant product produced in the country does not comply with Article 3, point (a), of the EUDR.

**Note 1**: Article 3, point (a) of the EUDR refers to **deforestation-free**.

**Note 2:** For wood-based **relevant products**, the risk assignment by the European Commission covers both **deforestation** and **forest degradation**.

**Note 3:** For non-wood-based **relevant products**, such as natural rubber, the risk assignment by the European Commission covers only **deforestation**.

**Note 4:** In some cases, the risk assignment by the European Commission may apply to specific parts of a country and not to the whole country.
*(Source: EUDR 29)*

**Note 5:** The country risk assignment by the European Commission can be found here.

### 3.7 Declaration identifier

The unique identifier assigned to a **micro or small primary operator** by the **EU Information System** following the submission of a one-time simplified declaration or the availability of the required information through a system or database established under Union or Member State law.
*(Source: based on EUDR 4a)*

### 3.8 Deforestation

The conversion of **forest** to **agricultural use**, whether human-induced or not.
*(Source: EUDR 2.3)*

### 3.9 Deforestation-free

a) The **relevant products** contain, have been fed with or have been made using, **relevant commodities** that were **produced** on land that has not been subject to **deforestation** after 31 December 2020; and

b) in the case of **relevant products** that contain or have been made using wood, that the wood has been harvested from the **forest** without inducing **forest degradation** after 31 December 2020.
*(Source: EUDR 2.13)*

**Note 1:** For the wood-based **relevant products**, deforestation-free means the **relevant commodities** used to make the **relevant products** were **produced** on land that has not been subject to **deforestation** after 31 December 2020 and that the wood was harvested without inducing **forest degradation** after that date.

**Note 2:** For non-wood-based **relevant products**, such as natural rubber, deforestation-free means that **relevant commodities** used to make the **relevant products** were **produced** on land that has not been subject to **deforestation** after 31 December 2020.

### 3.10 Downstream operator

Any natural or legal person who, **in the course of a commercial activity**, places on the market or exports **relevant products** made using **relevant products**, all of which are covered by a **due diligence statement** or by a **simplified declaration.**

(*Source*: *EUDR 2.15b)*

### 3.11 Due diligence statement

A document submitted to the **EU Information System** that an **organisation** defined as an **operator** shall make available to **competent authorities**, assuming its responsibility for the compliance of the **relevant product** with the EUDR.

**Note:** The information to be included in the due diligence statement is set out in Annex II of the EUDR or Appendix 1 of this standard.

### 3.12 EU Information System

The information system established and maintained by the European Commission through which an **organisation** submits its **due diligence statement** or **simplified declaration**. This information system may also include other functionalities defined by the European Commission.

*(Source: EUDR 33)*

### 3.13 EUDR substantiated concern

A duly reasoned claim based on objective and verifiable information regarding non-compliance with the EUDR and which could require the intervention of **competent authorities**.

**Note 1:** EUDR substantiated concerns can be raised by third parties, either natural or legal persons, or by the **organisation** itself.

*(Source: based on EUDR 31.1)*

**Note 2:** EUDR substantiated concerns can be raised against the **relevant products** or against the **organisation** itself.

**Note 3:** EUDR substantiated concerns can relate to **relevant products** that are intended to be **placed or made available on the Union market** or exported, or to **relevant products** that have already been **placed or made available on the Union market** or exported.

*(Source: based on EUDR 2.31)*

### 3.14 Forest

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.

*(Source: EUDR 2.4)*

### 3.15 Forest degradation

Structural changes to **forest** cover, taking the form of the conversion of:

a) **primary forests** or **naturally regenerating forests** into **plantation forests** or into **other wooded land**; or
b) **primary forests** into **planted forests**.

*(Source: EUDR 2.7)*

### 3.16 Geolocation

Geographical location of a **plot of land** described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. For **plots of land** of more than four hectares, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each **plot of land**.

**Note:** For an **organisation** defined as a **micro or small primary operator**, the geolocation requirement may be fulfilled by providing a postal address of the **plot of land** from where the **relevant commodities** contained in or used to make the **relevant product** were produced.

*(Source: EUDR 2.28 and based on EUDR 2025/2650, 5.5)*

### 3.17 In the course of a commercial activity

For the purpose of processing, for distribution to commercial or non-commercial consumers, or for use in the business of the **operator**, **downstream operator** or **trader** itself.

*(Source: EUDR 2.19, EUDR 2025/2650, 1.d)*

### 3.18 Making available on the Union market

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.

*(Source: EUDR 2.18)*

### 3.19 Member States

The member countries of the European Union in which the EUDR applies.

### 3.20 Micro or small primary operator

An **operator** who is a natural person or a micro-undertaking or small undertaking, within the meaning of Article 3(1) and Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU of the European Parliament and of the Council, irrespective of its legal form, established in a country classified as low risk in accordance with Article 29 of the EUDR, and who, **in the course of a commercial activity**, **places on the market or exports relevant products** that this **operator** itself has grown, harvested, obtained from or raised on relevant **plots of land** located in that country; this includes **operators** who exceed the limits of at least two of the three criteria set out in Article 3(1) and (2), first subparagraph, of Directive 2013/34/EU but who can demonstrate that the parts of their balance sheet total, net turnover and average number of employees during the financial year, related to the **relevant commodities** and the **relevant products**, do not exceed the limits of at least two of three of those criteria.

*(Source: EUDR 2.15a)*

### 3.21 Naturally regenerating forest

**Forest** predominantly composed of trees established through natural regeneration; it includes any of the following:

a) **forests** for which it is not possible to distinguish whether planted or naturally regenerated;

b) **forests** with a mix of naturally regenerated native tree species and planted or seeded trees, and where the naturally regenerated trees are expected to constitute the major part of the growing stock at stand maturity;

c) coppice from trees originally established through natural regeneration; and

d) naturally regenerated trees of introduced species.

*(Source: EUDR 2.9)*

### 3.22 Negligible risk

The level of risk identified following a risk assessment conducted in accordance with the applicable PEFC EUDR DDS requirements, indicating that there is no cause for concern that the **relevant product** originates from **controversial sources**, is a **non-compliant product**, or has been mixed at supply chain level with **relevant products** of unknown origin, material originating from **controversial sources** or **non-compliant products**.

*(Source: based on EUDR 2.26)*

### 3.23 Non-compliant products

**Relevant products** that do not comply with Article 3 of the EUDR.

**Note 1:** Article 3 of the EUDR defines that **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** or a **simplified declaration,** as required by the relevant provisions of the EUDR.

**Note 2:** Point (c) of Article 3 of the EUDR applies only to **relevant products placed on the Union market** or exported from the **Union market** by an **operator** or a **micro or small primary operator.**

*(Source: based on EUDR 3)*

### 3.24 Non PEFC-EUDR

The **material category** covering **relevant products** that have not gone through the **PEFC EUDR DDS** and are not delivered with a **PEFC-EUDR claim**.

### 3.25 Non-SME

An enterprise that is not classified as an **SME** (micro, small and medium-sized enterprise). See definition 3.48.

**Note:** The definition applies to an **organisation** established in a **Member State**.

### 3.26 Operator

Any natural or legal person who, **in the course of a commercial activity**, **places relevant products on the Union market** or exports them from the **Union market**, excluding **downstream operators**.

**Note 1: SME** and non-SME operators are subject to different requirements.

**Note 2:** An **organisation** may act as an operator, **downstream operator** or a **trader** at the same time, depending on its position in the supply chain.

**Note 3:** A **micro or small primary operator** is a subcategory of operator.

*(Source: EUDR 2.15)*

### 3.27 Organisation

Person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives.

**Note 1:** In the context of this standard, an organisation implements the requirements of this standard while applying for or holding a **PEFC chain of custody recognised certificate** that includes the **PEFC EUDR DDS** within its scope.

**Note 2:** In the context of the EUDR definitions of **operator**, **downstream operator** and **trader**, “person” means a natural person, legal person or association of persons that is not a legal person but is recognised under Union or national law as having the capacity to perform legal acts; “group of people” means a group of persons.

*(Source: EUDR 2.20, 2.21)*

### 3.28 Other wooded land

Land not classified as **forest** spanning more than 0.5 hectares, with trees higher than 5 metres and a canopy cover of 5 to 10%, or trees able to reach those thresholds in situ, or with a combined cover of shrubs, bushes, and trees above 10%, excluding land that is predominantly under agricultural or urban land use.

*(Source: EUDR 2.12)*

### 3.29 PEFC authorised body

An entity authorised by the PEFC Council to perform the administration of the PEFC scheme on behalf of the PEFC Council.

**Note:** The authorised body is either the **PEFC National Governing Body** (PEFC NGB) operating within its country or another entity that has been authorised by the PEFC Council to perform the administration of the PEFC scheme.

### 3.30 PEFC National Governing Bodies (PEFC NGBs)

PEFC NGBs are independent national organisations established to develop and implement a PEFC system within their respective countries. A list of the PEFC NGBs and their contact details can be found on the PEFC website.

### 3.31 PEFC-EUDR claim

An organisation's declaration, stated in sales and delivery documentation as "PEFC-EUDR", that a **relevant product** has gone through the **PEFC EUDR DDS** and that the process resulted in a finding of no or **negligible risk**. This claim prefix shall always be used together with a **PEFC claim** as defined in PEFC ST 2002, 3.27, namely "X% PEFC certified" or "**PEFC controlled sources**".

**Example:** PEFC-EUDR 100% PEFC Origin, PEFC-EUDR X% PEFC certified or PEFC-EUDR PEFC **controlled sources**.

**Note:** The PEFC-EUDR claim always applies to 100% of the **relevant product** to which the claim refers, regardless of the percentage of **PEFC certified material** included in the **relevant product**.

### 3.32 PEFC EUDR DDS material categories

The material categories for **relevant products**, namely **PEFC-EUDR** and **Non PEFC-EUDR**.

**Note:** The **organisation** shall classify material in accordance with both PEFC ST 2002 and this PEFC EUDR DDS module standard.

### 3.33 PEFC EUDR Due Diligence System (PEFC EUDR DDS)

A framework of procedures and measures, namely collection of information, risk assessment and risk mitigation, implemented by an **organisation** to reduce the risk that a **relevant product** originates from **controversial sources** or is a **non-compliant product**, or is mixed at supply chain level with **controversial sources** or **non-compliant products**. In addition, the PEFC EUDR DDS includes requirements concerning **substantiated concerns** and **EUDR substantiated concerns**, the submission of **due diligence statements** and **simplified declarations**, no placement on the market, reporting to the **competent authorities** and responsibility not to **place or make available on the Union market** or export a **relevant product** that may originate from **controversial sources** or be a **non-compliant product**.

**Note:** Responsibility for compliance with the EUDR or any other legal obligations rests fully and solely with an **organisation** defined as an **operator** or **micro or small primary operator** through its submission of a **due diligence statement** or **simplified declaration**, where applicable**.**

### 3.34 PEFC-EUDR

The **material category** covering a **relevant product** delivered with a **PEFC-EUDR claim** by a supplier covered by a **PEFC recognised certificate** that includes the **PEFC EUDR DDS** within its scope**.**

### 3.35 PEFC recognised due diligence system (DDS)

A due diligence system recognised by PEFC, namely:

a) the PEFC Chain of Custody DDS described in PEFC ST 2002;

b) the **PEFC EUDR DDS** described in PEFC ST-MO 2002-1; or

c) a PEFC Chain of Custody DDS described in a chain of custody standard endorsed by PEFC against PEFC ST 2002:2020.

**Note:** The list of PEFC chain of custody standards that have been endorsed by PEFC against PEFC ST 2002:2020 can be found here.

### 3.36 Placing on the Union market

The first making available of a **relevant commodity** or **relevant product** on the **Union market**.

*(Source: EUDR 2.16)*

### 3.37 Plantation forest

A **planted forest** that is intensively managed and meets, at planting and stand maturity, all the following criteria: one or two species, even age class, and regular spacing; it includes short rotation plantations for wood, fibre and energy, and excludes **forests** planted for protection or ecosystem restoration, as well as **forests** established through planting or seeding, which at stand maturity resemble or will resemble **naturally regenerating forests**.

*(Source: EUDR 2.11)*

### 3.38 Planted forest

**Forest** predominantly composed of trees established through planting and/or deliberate seeding, provided that the planted or seeded trees are expected to constitute more than 50% of the growing stock at maturity; it includes coppice from trees that were originally planted or seeded.

*(Source: EUDR 2.10)*

### 3.39 Plot of land

Land within a single real-estate property, as recognised by the law of the **country of production**, which enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of **deforestation** and **forest degradation** associated with **relevant commodities produced** on that land.

*(Source: EUDR 2.27)*

### 3.40 Primary forest

**Naturally regenerated forest** of native tree species, where there are no clearly visible indications of human activities, and the ecological processes are not significantly disturbed.

*(Source: EUDR 2.8)*

### 3.41 Produced

Grown, harvested, obtained from or raised on relevant **plots of land** or, as regards cattle, on establishments.

*(Source: EUDR 2.14)*

### 3.42 Reference number

The reference number assigned to an **operator** by the **EU Information System** following the submission of a **due diligence statement**.

**Note 1:** The reference number is also referred to as the reference number of the **due diligence statement**.

**Note 2:** Only an **organisation** defined as an **operator** that **places a relevant product on the Union market** or exports it from the **Union market** can obtain the reference number.

### 3.43 Relevant commodities

Cattle, cocoa, coffee, oil palm, rubber, soya and wood.

**Note:** The list of relevant commodities is subject to revision by the European Commission.

*(Source: EUDR 2.1)*

### 3.44 Relevant legislation of the country of production

The laws applicable in the **country of production** concerning the legal status of the area of production in terms of:

a) land use rights;

b) environmental protection;

c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;

d) third parties' rights;

e) labour rights;

f) human rights protected under international law;

g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples; and

h) tax, anti-corruption, trade and customs regulations.

*(Source: EUDR 2.40)*

### 3.45 Relevant product

A product listed in Annex I to the EUDR that contains, has been fed with, or has been made using a **relevant commodity**.

**Note 1:** Annex 1 to the EUDR is subject to periodic revision by the European Commission.

**Note 2:** Annex 1 identifies relevant products by their Harmonised System Codes (HS-Codes). See Annex 1 to the EUDR for further information.

**Note 3:** The scope of this standard is limited to relevant products made from **forest and tree-based material** and to **forest and tree-based products.**

*(Source: EUDR 2.2)*

### 3.46 Significant risk

The level of risk identified following a risk assessment conducted in accordance with the applicable PEFC EUDR DDS requirements, indicating that there is cause for concern that the **relevant product** originates from **controversial sources**, is a **non-compliant product** or has been mixed at supply chain level with **relevant products** of unknown origin, material originating in **controversial sources** or **non-compliant products**.

*(Source: based on EUDR 2.26)*

### 3.47 Simplified declaration

A document submitted to the **EU Information System** that an **organisation** defined as a **micro or small primary operator** shall make available to **competent authorities**, assuming its responsibility for the compliance of the **relevant product** with the EUDR.

**Note 1:** The information to be included in the **simplified declaration** is found in the Annex III to the EUDR 2025/2650 and Appendix 2 to this standard.

**Note 2:** A simplified declaration is submitted on a one-time basis. The **organisation** may update its simplified declaration following any major changes to the information provided.

### 3.48 SME

‘Micro, small and medium-sized enterprise’ or ‘SME’ means micro, small and medium-sized undertakings, irrespective of their legal form, within the meaning of Article 3(1) and Article 3(2), first subparagraph, and Article 3(3), respectively, of Directive 2013/34/EU of the European Parliament and of the Council.

**Note:** The definition applies to an **organisation** established in the **Member State**.

*(Source: EUDR 2.30)*

### 3.49 Trader

Any **organisation** in the supply chain, other than an **operator** or **downstream operator**, that, **in the course of a commercial activity**, **makes relevant products available on the Union market**.

**Note 1:** **SME** and **non-SME** traders are subject to different requirements.

**Note 2:** An **organisation** may act as an **operator**, **downstream operator** or a **trader** at the same time, depending on its position in the supply chain.
*(Source: EUDR 2.17)*

### 3.50 Union market

The market within the European Union on which a **relevant product** is **placed on or made available** or exported from.

### 3.51 Waste

Any substance or object which the holder discards or intends or is required to discard.
*(Source: Directive 2008/98/EC, 3.1; referenced in EUDR Annex I)*

# 4. PEFC EUDR Due Diligence System (DDS) requirements

## 4.1 General

**4.1.1** The **organisation** shall operate a **PEFC EUDR DDS** to minimise the risk that a **relevant product** it procures originates from, or is mixed at the supply chain level with, **controversial sources** or **non-compliant products**.

**4.1.2** The **organisation** shall define, at the product group level, which **DDS** it will implement: either the **PEFC EUDR DDS** or the **PEFC Chain of Custody DDS**.

**4.1.3** The **organisation** shall ensure that any **relevant product** entering a **PEFC product group** for which the **PEFC EUDR DDS** is applied goes through the **PEFC EUDR DDS** and results in no or **negligible risk** before the PEFC chain of custody method is implemented.

*(Source: based on EUDR 4.1)*

**4.1.4** The **organisation** shall implement the **PEFC EUDR DDS** in the following three steps:

a) collection of information (chapter 5)

b) risk assessment (chapter 6)

c) risk mitigation, when applicable (chapter 8)

*(Source: EUDR 8.2)*

**4.1.5** In addition, the **organisation** shall complete the following steps:

a) Address **substantiated concerns** (chapter 7).

b) Submit, where required, a **due diligence statement** (for an **operator**) or a one-time **simplified declaration** (for a **micro or small primary operator**) through the **EU Information System** (section 9.1).

**Note**: For **micro or small primary operator**, submission of a one-time **simplified declaration** is not required when all information listed in Annex III to Regulation (EU) 2025/2650, or Appendix 2 of this standard, is available in a system or database established under Union or Member State law, other than the **EU Information System**.

*(Source: EUDR 2025/2650, 4.5.4)*

c) Publicly report on its **Due Diligence System** on an annual basis, where the **organisation** is defined as a **non-SME operator** (section 9.2).

d) Register in the **EU Information System** as a **non-SME trader** or a **non-SME downstream operator** (section 9.3).

e) No placement on the market of unknown sources, **controversial sources**, or **non-compliant products** (chapter 10).

**4.1.6** The **organisation** shall provide its **PEFC customers** with the information required under 4.4 and chapter 5, as applicable.

*(Source: based on EUDR 4.7)*

**4.1.7** The **organisation** shall review its **PEFC EUDR DDS** at least annually, and whenever it becomes aware of new developments or changes in information that could affect the **DDS**. Where necessary, the **organisation** shall revise the **DDS** to take account of those developments.

*(Source: EUDR 12.2)*

**4.1.8** An **organisation** defined as an **operator**, a **micro or small primary operator**, a **downstream operator** or a **trader** shall offer any necessary assistance to the **competent authorities** in carrying out their obligations under the **EUDR**, including providing access to its premises and making available all documentation and records related to its **PEFC EUDR DDS**.

*(Source: EUDR 4.6), EUDR 2025/2650, 5.7)*

**4.1.9** An **organisation** defined as an **operator**, a **micro or small primary operator**, a **downstream operator**, or a **trader** shall immediately inform the **competent authority** of the **Member State** in which the **organisation** is established if its certificate is suspended.

**4.1.10** The **organisation** shall offer any necessary assistance to the certification body in conducing unannounced or short-notice audits, where necessary.

**4.1.11** The **organisation** shall offer any necessary assistance to the PEFC Council or a **PEFC authorised body** in carrying out activities under the PEFC EUDR DDS certification monitoring and evaluation system, including

a) allowing PEFC Council secretariat staff or PEFC authorised body staff to participate as observers during audits,

b) providing access to its premises; and

c) making available all documentation and records related to the **PEFC EUDR DDS**.

Such assistance shall be subject to prior agreement and coordination with the **organisation** and its certification body.

**4.1.12** The **organisation** shall register the required information in the PEFC database, as required by the PEFC Council or a **PEFC authorised body**.

**Note**: PEFC may publish additional implementation documents specifying the requirements for the information to be register in the PEFC database.

**4.1.13** The **organisation** shall immediately inform its certification body if it becomes subject to a sanction process or legal investigation.

## 4.2 Additional management system requirements

**4.2.1** The **organisation** shall establish written procedures to implement the **PEFC EUDR DDS** under its chain of custody management system. These procedures shall be kept up to date.

*(Source: EUDR 12.1)*

**4.2.2** An **organisation** defined as a **non-SME operator** shall appoint a staff member as its EUDR compliance officer.

*(Source: EUDR 11.2a)*

**Note:** The EUDR compliance officer may be the same person appointed as responsible for the organisation's PEFC Chain of Custody in accordance with PEFC ST 2002, 4.3.1.2.

**4.2.3** The **organisation** shall retain all documentation related to its **PEFC EUDR DDS** for at least five years. The documentation shall include all records, measures, and procedures, as set out in chapters 5, 6, and 8, and any other records as required by this standard.

*(Source: EUDR 12.2 and 12.5, EUDR 2025/2650, 4.a)*

## 4.3 Additional requirements for the identification of input material

**4.3.1** For each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, in addition to the documentation specified in PEFC ST 2002, 5.1.1, the **organisation** shall obtain:

a) Information from the supplier identifying the quantity of the **relevant product**, as follows:

   i. For a **relevant product** entering or leaving the **Union market**, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code.

   ii. In all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items. A supplementary unit can be used where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the **due diligence statement** or in the **simplified declaration**.

b) In addition to the applicable PEFC Chain of Custody claims, the **PEFC-EUDR claim** applicable to each claimed product; and

c) Any additional information required to implement the **PEFC EUDR DDS**.

*(Source: EUDR 9.1b, EUDR 2025/2650, 8.b)*

**4.3.2** For a **relevant product** delivered with a **PEFC-EUDR claim**, the **organisation** shall verify on the PEFC website that:

a) the supplier holds a **PEFC recognised certificate** that includes the **PEFC EUDR DDS** within its scope; and

b) the **relevant product** is covered by the scope of the **PEFC EUDR DDS**.

**4.3.3** For each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, the **organisation** shall classify the **relevant product**, in addition to the **material categories** specified in PEFC ST 2002, according to the following **PEFC EUDR DDS material categories**:

a) **PEFC-EUDR**

b) **Non PEFC-EUDR**

## 4.4 Additional requirements for the declaration of outputs

**4.4.1** For outputs from a **PEFC product group** for which the **organisation** makes a **PEFC-EUDR claim** to a **PEFC customer**, the **organisation** shall provide the customer with documentation containing the following information:

a) Information identifying the quantity of the **relevant product**, as follows:

   i. For a **relevant product** entering or leaving the **Union market**, the quantity shall be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code.

   ii. In all other cases, the quantity shall be expressed in net mass or, where applicable, volume or number of items. A supplementary unit shall be used where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the **due diligence statement** or **simplified declaration**.

b) The **PEFC-EUDR claim** applicable to each claimed product, in addition to the applicable PEFC Chain of Custody claims.

c) Where the **organisation** is defined as an **operator**, the **reference number** of the **due diligence statement** or, where the **organisation** is defined as a **micro or small primary operator**, the **declaration identifier**.

d) Any additional information required for the **PEFC customer** to implement the **PEFC EUDR DDS**.

*(Source: EUDR 9.1b)*

# 5. Collection of information

## 5.1 General

**5.1.1** For a **relevant product** to be classified as **PEFC-EUDR**, an **organisation** defined as an **operator**, or an **organisation** based outside of the European Union, shall obtain from its supplier, or hold where it obtains the **relevant product** directly from the forest and keep records of the following information:

a) A description, including the trade name and type of the **relevant product** as well as, in the case of a **relevant product** that contains or has been made using wood, the common name of the species and its full scientific name. The product description shall include the list of relevant commodities or relevant products contained therein or used to make the product.

*(Source: EUDR 9.1(a))*

b) The **country of production** of the **relevant product** and where applicable, the parts thereof.

*(Source: EUDR 9.1©, EUDR 2.14)*

**Note:** In the context of this standard, the **country of production** means the country of harvesting.

c) The **geolocation** of all the **plots of land** where the **relevant product** was **produced**. For a **micro or small primary operator**, the **geolocation** may be replaced by the postal address of the plots of land.

*(Source: EUDR 9.1d, EUDR 2025/2650 4.5.4)*

d) The date or time range of production.

*(Source: EUDR 9.1(d) and EUDR 2.14)*

**Note:** In the context of this standard, production means harvest.

e) The name, postal address, and email address of any business or person from whom the **relevant product** has been supplied.

*(Source: EUDR 9.1€)*

f) The name, postal address, and email address of any **downstream operator** or **trader** to whom the **relevant product** has been supplied.

*(Source: EUDR 9.1(f), EUDR 2025/2650, 8.b)*

g) Adequately conclusive and verifiable information that the **relevant products** are **deforestation-free**.

*(Source: EUDR 9.1(g))*

h) 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 rights to use the respective area for the purposes of the production of the **relevant commodity**.

*(Source: EUDR 9.1(h))*

**Example 1:** Information sources that can be used include a valid FLEGT licence.

**Example 2:** For **relevant products** originating in countries that the European Commission has assigned a low **country risk level**, a harvesting permit or harvesting declaration can constitute adequately conclusive and verifiable information.

**5.1.2** For a **relevant product** to be classified as **PEFC-EUDR**, the **organisation** supplying the **relevant product** to an **operator** or to an **organisation** based outside of the European Union shall provide all the information specified in 5.1.1 together with the **PEFC-EUDR claim**. Where **the relevant product** originates directly from the forest, it shall be delivered with a valid 100% PEFC certified claim by a PEFC Sustainable Forest Management certificate holder certified against a PEFC-endorsed standard adapted to the EUDR.

**Note 1**: As PEFC-endorsed standards are adapted to the EUDR, they will be listed on the PEFC website.

**Note 2:** PEFC-endorsed standards may use system-specific claims**.** A list of PEFC-endorsed system specific-claims is available on PEFC website.

**5.1.3** For a **relevant product** to be classified as **PEFC-EUDR**, an **organisation** defined as a **downstream operator** or **trader** shall obtain from its supplier, and keep records of:

a) The **PEFC-EUDR claim**.

b) The name, registered trade name or registered trademark, the postal address, the email address and, where available, a web address of the **operator**, **downstream operator**, or **trader** that supplied the **relevant product**.

c) The name, registered trade name or registered trademark, the postal address, the email address and, where available, a web address of the **downstream operator** or **trader** top which the **relevant product** has been supplied.

d) Where the supplier of the **relevant product** is an **operator** that provides the corresponding reference number of the **due diligence statement** or the **declaration identifier** associated to that **relevant product**, the **downstream operator** or the **trader** shall keep record of this information.

*(Source: EUDR 2025/2650, 5.3)*

**5.1.4** An **organisation** defined as a **downstream operator** or **trader** shall only export, **place on, or make available on, the Union market** a **relevant product** if it is in possession of the information required under 5.1.3. The **organisation** shall retain this information for at least five years from the date the **relevant product** is exported, **placed on, or made available on, the Union market**, and shall provide it to the **competent authorities** upon request.

*(Source: EUDR 2025/2650, 5.1 and 5.4)*

**5.1.5** Upon request, the **organisation** shall provide its **PEFC customer** with any information specified in 5.1.1, or any other information the **PEFC customer** may require to confirm that a **relevant product** has no or **negligible risk**. If the **organisation** does not possess the requested information, the request shall pass on to the organisation’s supplier(s).

**5.1.6** For a **relevant product** classified as **Non PEFC-EUDR**, an **organisation** defined as an **operator** or an **organisation** based outside of the European Union shall obtain all the information required under 5.1.1. If the **supplier** cannot provide this information, the **relevant product** shall be considered as having a **significant risk**, and the **organisation** shall mitigate the risk in accordance with chapter 8. The **relevant product** shall not be used as input for a PEFC product group and shall not be **placed on, made available on, or exported from the Union market** until the risk has been mitigated.

**5.1.7** An **organisation** defined as an **operator** shall, upon request, make available to the **competent authorities** the information, documents and data collected under 5.1.1, 4.3.1(a), and 4.4.1(a).

*(Source: EUDR 9.2)*

**5.1.8** An **organisation** defined as an **operator** shall retain all collected information, documents and data collected under 5.1.1, 4.3.1(a), and 4.4.1(a) relating to each **relevant product** for five years from the date the **relevant product** is **placed on the Union market** or exported.

*(Source: EUDR 9.1)*

***Table 3: Information requirements associated with PEFC EUDR DDS material categories for an organisation defined as an operator or an organisation based outside the European Union***

| | Material category | |
|---|---|---|
| **Information collection requirements** | PEFC-EUDR | Non PEFC-EUDR |
| Information specified in 5.1.1 | X | X |
| PEFC-EUDR claim or valid 100% PEFC certified claim from a PEFC SFM certificate holder certified against a PEFC-endorsed standard adapted to EUDR | X | |

***Table 4: Information requirements associated with the PEFC EUDR DDS material categories for an organisation defined as a downstream operator or trader***

| | Material category | |
|---|---|---|
| **Information collection requirements** | PEFC-EUDR | Non PEFC-EUDR |
| Information specified 5.1.3 to | X | X |
| PEFC-EUDR claim | X | |

# 6. Risk assessment

## 6.1 General

**6.1.1** The **organisation** shall verify and analyse the information collected in accordance with chapters 4 and 5, together with any other relevant documentation. Based on that verification and analysis, the **organisation** shall carry out a risk assessment for each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, except for any **relevant products** that comply with the PEFC definition of **recycled material**.

*(Source: EUDR 10.1)*

**6.1.2** The risk assessment shall establish whether there is a risk that the **relevant product** intended to be placed on, or exported from, the **Union market** originates from **controversial sources** (PEFC ST 2002, definition 3.7) or is a **non-compliant product** (PEFC EUDR DDS ST-MO 2002-1, definition 3.23).

**6.1.3** The **organisation** shall not use the **relevant product** as input for a PEFC product group and shall not place the **relevant product** on, or export it from, the **Union market** unless the risk assessment concludes that the **relevant product** has no or **negligible risk**.

*(Source: EUDR 10.1)*

**6.1.4** The **organisation** shall consider the following risks when conducting the risk assessment:

a) The risk that the **relevant product** originates from an area where **deforestation** or **forest degradation** occurred after 31 December 2020 (section 6.2).

b) The risk that the **relevant product** was not **produced** in accordance with the **relevant legislation of the country of production** (section 6.3).

c) The risk that the **relevant product** originates from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or **genetically modified trees** are used (section 6.4).

**Note:** Item (c) corresponds to the elements (b) and (i) of the definition of **controversial sources** in PEFC ST 2002, 3.7, which are not covered by the EUDR. To make sure that **PEFC-EUDR** claimed material fully addresses PEFC's definition of and approach to **controversial sources**, **organisations** implementing the **PEFC EUDR DDS** also need to address those elements of the PEFC definition of **controversial sources** that go beyond the EUDR.

d) The risk that the **relevant product** is mixed at supply chain level with **controversial sources** or with **non-compliant products** (section 6.5).

**6.1.5** The organisation's risk assessment shall result in the classification of the **relevant product** used as input into the following risk categories:

a) no or **negligible risk**; or

b) **significant risk**

**6.1.6** Before classifying the **relevant product** as having no or **negligible risk**, the **organisation** shall ensure that there is no **substantiated concern** or **EUDR substantiated concern**, or that any **substantiated concern** or **EUDR substantiated concern** has been resolved.

*(Source: EUDR 10.2e)*

**6.1.7** If the **organisation** classifies the **relevant product** as having **significant risk** in one or more of the risk assessment areas described in sections 6.2 to 6.5, the **organisation** shall manage the identified risk in accordance with chapter 8.

*(Source: based on EUDR 11.1)*

**6.1.8** When an **organisation** defined as a **downstream operator** or **trader** becomes aware that its supplier, being an **operator**, has failed to meet its obligation to provide the **reference number** of the **due diligence statement** or **declaration identifier**, the **organisation** shall refrain from **placing or making available** the **relevant product** on the **Union market** (Art. 5(1) EUDR).

*(Source: EUDR 3.c, 4.4, EUDR 2025/2650 1.2, FAQ 5th version, 3.5).*

**6.1.9** When conducting the risk assessment, the **organisation** shall take into account:

a) The conclusions of the meetings of the European Commission expert groups supporting the implementation of the EUDR, as published by the European Commission's Register of Expert Groups.

*(Source: EUDR 10.2k)*

b) The sources, reliability, validity, and links to other available documentation referred to in 4.3 and 5.1.2, together with any information indicating that the **relevant product** does not comply with the EUDR.

*(Source: EUDR 10.2g)*

**6.1.10** The **organisation** shall document and retain records of the risk assessment process, including the information and evidence obtained and used to justify the level of risk against the risk assessment criteria set out in sections 6.2 to 6.5.

*(Source: EUDR 10.1)*

**6.1.11** The risk assessment shall be documented and reviewed at least annually, and revised as needed. It shall also be reviewed whenever changes occur to the information listed in requirements 4.3 and 5.1.2, or when new developments affecting the organisation's **PEFC EUDR DDS** occur.

*(Source: EUDR 10.4)*

**6.1.12** An **organisation** defined as an **operator** shall be able to demonstrate how the information gathered was assessed against the risk assessment criteria set out in sections 6.2 to 6.5 and how the level of risk was determined.

*(Source: EUDR 10.4)*

### 6.2 Assessment of the risk that the relevant product originates from an area where deforestation or forest degradation occurred after 31 December 2020

**6.2.1** The **organisation** may classify a **relevant product** as having no or **negligible risk** of originating from an area where **deforestation** or **forest degradation** occurred after 31 December 2020 if any one of the indicators in Table 5 applies.

*(Source: based on EUDR 10.2)*

***Table 5: Indicators of no or negligible risk that a relevant product originates from an area where deforestation or forest degradation occurred after 31 December 2020***

| | |
|---|---|
| i. | The **relevant product** was delivered with a **PEFC-EUDR claim** and additional information as specified in chapter 5, by a supplier that holds a **PEFC recognised certificate** with the **PEFC EUDR DDS** under its scope and has implemented the **PEFC EUDR DDS** for the specific **relevant product**.<br>**Example**: **PEFC-EUDR** X% PEFC certified |
| ii. | The **relevant product** originates from a **country of production**, or part thereof, where there is no prevalence of **deforestation** or **forest degradation** and for which the European Commission assigns a **country risk level** that is low.<br>*(Source: EUDR 13.1)* |
| iii. | The **relevant product** was delivered with a valid 100% PEFC certified claim from a PEFC SFM certificate holder certified against a PEFC-endorsed standard that is adapted to the EUDR.<br>**Note**: As PEFC-endorsed standards become adapted to the EUDR, they will be available on the PEFC website. |
| iv. | The **relevant product** was declared as fully certified against an EUDR-adapted forest certification scheme other than a PEFC-endorsed standard. The declaration was supported by a valid certificate issued by a third-party certification body, and the **relevant product** was delivered with a **reference number** or **declaration identifier**, as applicable. The **organisation** shall demonstrate that the forest certification scheme has been adapted to the EUDR. |
| v. | For the **relevant product**, the **organisation** has:<br>a) obtained the **geolocation** of all the **plots of land** where the **relevant product** was **produced** and the date or time range of production;<br>b) verified this information to demonstrate that the **relevant product** does not originate from an area where **deforestation** or **forest degradation** occurred after 31 December 2020; and<br>c) recorded the evidence. |

## 6.3 Assessment of the risk that the relevant product was not produced in accordance with the relevant legislation of the country of production

**6.3.1** The **organisation** may classify a **relevant product** as having no or **negligible risk** that it was not produced in accordance with the **relevant legislation of the country of production** if any one of the indicators in Table 6 applies.

*(Source: based on EUDR 10.2)*

**Note:** The **organisation** can refer to tools provided by the European Commission, such as the repository of applicable legislation in countries of production.

***Table 6: Indicators of no or negligible risk that a relevant product was not produced in accordance with the relevant legislation of the country of production***

| |
|---|
| i. The **relevant product** was delivered with a **PEFC-EUDR claim** and additional information as specified in chapter 5, by a **supplier** that holds a **PEFC recognised certificate** with the **PEFC EUDR DDS** under its scope and has implemented the **PEFC EUDR DDS** for the specific **relevant product**.<br><br>**Example**: **PEFC-EUDR** X% PEFC certified |
| ii. The **relevant product** originates from a **country of production**, or part thereof, where there is no prevalence of **deforestation** or **forest degradation** and for which the European Commission assigns a **country risk level** that is low. In addition, the **country of production** shall have either:<br>a) a score higher than 50 in the latest Transparency International Corruption Perceptions Index (CPI); or<br>b) a score higher than 0.5 in the latest World Justice Project (WJP) Rule of Law Index.<br>*(Source: EUDR 13.1, PEFC Chain of Custody DDS, Appendix 1)* |
| iii. The **relevant product** was delivered with a valid 100% PEFC certified claim from a PEFC SFM certificate holder certified against a PEFC-endorsed standard that is adapted to the EUDR.<br><br>**Note**: As PEFC-endorsed standards become adapted to the EUDR, they will be available on the PEFC website. |
| iv. The **relevant product** falls within the scope of Regulation (EC) No 2173/2005 and is covered by a valid FLEGT licence from an operational licensing scheme. It shall therefore be deemed to comply with Article 3, point (b), of the EUDR.<br>*(Source: EUDR 10.3)* |
| v. The **relevant product** was declared as fully certified against an EUDR adapted forest certification scheme other than a PEFC-endorsed standard. The declaration was supported by a valid certificate issued by a third-party certification body, and the **relevant product** was delivered with a **reference number** or **declaration identifier**, as applicable. The **organisation** shall demonstrate that the forest certification scheme has been adapted to the EUDR. |

**6.3.2** If none of the indicators in Table 6 apply, the **organisation** may classify a **relevant product** as having no or **negligible risk** that it was not produced in accordance with the **relevant legislation of the country of production** if <u>all</u> the indicators in Table 7 apply.

*(Source: based on EUDR 10.2)*

***Table 7: Supplementary indicators of no or negligible risk that a relevant product was not produced in accordance with the relevant legislation of the country of production***

| |
|---|
| i. The absence of concerns regarding the following factors in relation to the **relevant product** and the **country of production**, or part thereof:<br><br>a) Level of corruption.<br><br>b) Prevalence of document and data falsification.<br><br>c) Tree species included in the **relevant product** known for prevalence of activities covered by the term **controversial sources** (PEFC ST 2002, 3.7(a) or (b)) in the country or region, or activities that do not comply with the EUDR.<br><br>d) Lack of:<br>I. law enforcement<br>II. environmental protection<br>III. forest-related rules, including forest management and biodiversity conservation, where directly related to harvesting, and/or low level of forest governance and law enforcement<br>*(Source: EUDR 2.40(b) and (c); EUDR 10.2(h))*<br><br>e) Violations of:<br>I. Land-use rights<br>II. Third-party rights<br>III. labour rights<br><br>**Note: Organisations** can consider internationally recognised labour rights obligations, such as those set out in the ILO Declaration on Fundamental Principles and Rights at Work.<br><br>IV. international human rights<br>*(Source: EUDR 2.40(a), (d), €, (f))*<br><br>f) Presence of:<br>I. armed conflict or trade in **conflict timber**<br>II. sanctions imposed by the UN Security Council or the Council of the European Union<br>III. infringements of tax, anti-corruption, trade, and customs regulations<br>*(Source: EUDR 10.2(h), 2.40(h), PEFC ST 2002, 3.7.(h))* |
| ii. The **relevant product** originates from a **country of production**, or part thereof, where Indigenous Peoples are not present. Where Indigenous Peoples are present in the **country of production**, or part thereof, all the following shall apply:<br><br>a) There has been consultation and cooperation in good faith with Indigenous Peoples in the **country of production**, or part thereof. |

b) There is no 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**.

c) There is compliance with the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples.

**Note:** Item (c) is to be understood in the context of the relevant laws applicable in the **country of production** concerning the legal status of the area of production.

*(Source: EUDR 10.2(c), (d) and (e))*

## 6.4 Assessment of the risk that the relevant product originates from activities where the capability of forests to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or genetically modified trees are used

**6.4.1** The **organisation** may classify **relevant products** delivered with a valid PEFC claim by a **supplier** that holds a **PEFC recognised certificate** as having no or **negligible risk** of originating from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or that **genetically modified trees** are used.

**6.4.2** For a **relevant product** that is not delivered with a PEFC claim by a **supplier** that holds a **PEFC recognised certificate**, the **organisation** may classify the **relevant product** as having no or **negligible risk** of originating from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or that **genetically modified trees** are used, if <u>all the indicators</u> in Table 8 apply.

***Table 8: Indicators of no or negligible risk that a relevant product originates from activities where the capability of forests to produce products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained, or genetically modified trees are used***

| |
|---|
| i. The **relevant product** originates from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is maintained and harvesting levels do not exceed a rate that can be sustained in the long term.<br>**Example:** Data sources that can be used include the FAO Forest Resource Assessment, STIX, UNECE, European Environment Agency, and Forest Trends |
| ii. According to publicly available data, genetically modified forest and tree-based organisms are not **produced** in the country or region and are not placed on the market. |

**Note**: These indicators correspond to the items (b) and (i) of the definition of **controversial sources** in PEFC ST 2002, 3.7.

## 6.5 Assessment of the risk that the relevant product is mixed at supply chain level with controversial sources or with non-compliant products

**6.5.1** The **organisation** may classify a **relevant product** as having no or **negligible risk** of being mixed at supply chain level with **controversial sources** or **non-compliant products** if <u>none of the indicators</u> in Table 9 apply.

*(Source: based on EUDR 10. 2)*

***Table 9: Indicators of significant risk at supply chain level***

| | |
|---|---|
| i. | Risk of circumvention of the EUDR or of the **relevant product** being mixed at supply chain level with **relevant products** of unknown origin, material originating from **controversial sources** or **non-compliant products**.<br>*(Source: EUDR 10.2(j), PEFC ST 2002)* |
| ii. | Complexity of the relevant supply chain.<br>*(Source: EUDR 10.2(i))* |
| iii. | Stage of processing of the **relevant product**, in particular difficulties in connecting the **relevant product** to the **plots of land** where it was **produced**.<br>*(Source: EUDR 10.2(i))* |
| iv. | Information on any history of sourcing from illegal sources, as covered by item (a) of the definition for **controversial sources** in PEFC ST 2002, 3.7, or of non-compliance with the EUDR or other related legislation by **organisations** along the relevant supply chain.<br>*(Source: based on EUDR 10.2(l); PEFC ST 2002, 3.7(a))* |

## 7. Substantiated concerns

**7.1** If the **organisation** obtains or is made aware of relevant information, including a **substantiated concern**, information identified through the risk assessment in accordance with chapter 6, or an **EUDR substantiated concern** submitted under Article 31 of the EUDR, indicating a risk that the **relevant product**:

a) originates from **controversial sources**;

b) does not comply with the EUDR; or

c) is associated with circumvention of the EUDR,

the **organisation** shall address the identified risk through risk assessment and, where necessary, risk mitigation in accordance with chapters 6 and 8.
*(Source: EUDR 13.2)*

**7.2** The **organisation** shall commence the investigation of any **substantiated concern** or **EUDR substantiated concern** promptly and no later than ten working days after becoming aware of the concern.

**7.3** If the **organisation** obtains or is made aware of relevant information, including a substantiated concern or **EUDR substantiated concern**, indicating a risk that the **relevant product** does not comply with the EUDR or that the EUDR is being circumvented, the **organisation** shall immediately communicate the relevant information to:

a) each customer to whom it directly supplied the relevant product;

b) its certification body; and

c) the PEFC Council or the **PEFC authorised body**.

In addition, an **organisation** defined as an **operator**, **micro or small primary operator, downstream operator** or **trader** shall immediately communicate the relevant information to the **competent authority**.
*(Source: based on EUDR 13.2)*

**7.4** If an **organisation** defined as an **operator, micro or small primary operator, downstream operator** or **trader** obtains or is made aware of relevant new information, including an **EUDR substantiated concern**, indicating that a **relevant product** that it **placed or made available on the Union market** or exported is at risk of not complying with the EUDR, the **organisation** shall immediately inform:

a) the **competent authorities** of the **Member States** in which it **placed or made available the relevant product on the Union market**;

b) the **downstream operators** and **traders** to whom it supplied the **relevant product**;

c) its certification body; and

d) the PEFC Council or the **PEFC authorised body**.

In the case of exported **relevant products**, an **operator** or **downstream operator** shall inform the **competent authority** of the **Member State** which is the **country of production**.
*(Source: EUDR 4.5, 5.5)*

**7.5** If an **organisation** defined as a **non-SME downstream operator** or **non-SME trader** obtains or is made aware of relevant information indicating that a **relevant product** does not comply with the EUDR before **placing or making available** the **relevant product** on the **Union market** or exporting it, the **organisation** shall immediately inform:

a) the **competent authorities** of the **Member States** in which it intends to **place or make available** the **relevant product** on the **Union market** or from which it intends to export it;

b) its certification body; and

c) the PEFC Council or the **PEFC authorised body**.

*(Source: EUDR 5.6)*

**7.6** If the relevant information referred to in 7.5 constitutes an **EUDR substantiated concern**, the **organisation** shall verify that due diligence was exercised and resulted in a finding of no or **negligible risk**. The **organisation** shall not **place or make available** the **relevant product** on the **Union market** or export it unless the verification demonstrates no or **negligible risk** of non-compliance with the EUDR.

*(Source: EUDR 5.6)*

*Table 10: Summary of actions to be taken upon receipt of information indicating a risk to a relevant product*

| When information indicating a risk is received | Applicable organisation types | Required actions |
|---|---|---|
| Substantiated concerns or **EUDR substantiated concerns** or information received at any time (7.3) | All EU-based **organisations** regardless of their size or role (**operator**, **micro or small primary operato**r, **downstream operator**, **trader**) | Immediately inform:<br>• **Competent authorities**<br>• Direct customers<br>• Certification body<br>• PEFC Council or **PEFC authorised body** |
| Substantiated concerns or **EUDR substantiated concerns** or information received at any time (7.3) | Non-EU-based **organisations** | Immediately inform:<br>• Direct customers<br>• Certification body<br>• PEFC Council or **PEFC authorised body** |
| Substantiated concerns or **EUDR substantiated concerns** or information received after the **relevant product** was **placed or made available on the Union market** or exported (7.4) | All EU-based **organisations** regardless of their size or role (**operator**, **micro or small primary operator**, **downstream operator**, **trader**) | Immediately inform:<br>• **Competent authorities** of the **Member States** where the **relevant product** was **placed or made available on the Union market**<br>• **Downstream operators** and **traders** to whom the **relevant product** was supplied<br>• Certification body<br>• PEFC Council or **PEFC authorised body**<br>• In the case of an exported **relevant product**, an **operator** or **downstream operator** shall inform the **competent authority** of the **Member State** which is the **country of production** |
| Substantiated concerns or **EUDR substantiated concerns** or information received before **relevant product** is **placed or made available on the Union market** or exported (7.5 and 7.6) | **Non-SME downstream operators** and **non-SME traders** | Immediately inform:<br>• **Competent authorities** of the **Member States** in which the **organisation** intends to **place or make available** the **relevant product** on the **Union market** or from which it intends to export it<br>• Certification body<br>• PEFC Council or **PEFC authorised body**<br>• If the relevant information constitutes an **EUDR substantiated concern**, the **organisation** shall verify that due diligence was exercised and resulted in a finding no or **negligible risk**. The **organisation** shall not **place or make available** the **relevant product** on the **Union market** unless the verification demonstrates no or **negligible risk** of non-compliance with the EUDR. |

# 8. Risk mitigation

## 8.1 General

**8.1.1** Unless a risk assessment carried out in accordance with chapter 6 establishes that there is no or **negligible risk** that a **relevant product** originates from **controversial sources** or is a **non-compliant product**, the **organisation** shall, before implementing the PEFC chain of custody method, adopt risk mitigation procedures and measures that are adequate to achieve no or **negligible risk**.

*(Source: based on EUDR 11.1)*

**8.1.2** The procedures or measures may include one or more of the following:

a) requiring additional information, data, or documents;

*(Source: EUDR 11.1(a))*

b) carrying out independent surveys or audits ; or

*(Source: EUDR 11.1(b))*

c) other measures relating to the information requirements set out in chapter 5.

*(Source: EUDR, 11.1(c))*

**8.1.3** Such procedures and measures may also include supporting the organisation's **suppliers**, in particular smallholders, in achieving compliance with the EUDR through capacity building and investments.

*(Source: EUDR 11.1)*

**8.1.4** The **organisation** shall have in place adequate and proportionate policies, controls, and procedures to mitigate and effectively manage the identified risks. Those policies, controls and procedures shall include:

a) model risk management practices, reporting, record-keeping, internal control, and compliance management, including the appointment of a compliance officer at management level for an **organisation** defined as a **non-SME operator** (see also 4.2.2);

b) an independent audit function to check the internal policies, controls, and procedures referred to in 8.1.4(a) for an **organisation** defined as a **non-SME operator**.

*(Source: EUDR 11.2)*

**8.1.5** The organisation's decisions on risk mitigation procedures and measures shall be documented and reviewed at least annually.

*(Source: EUDR 11.3)*

**8.1.6** An **organisation** defined as an **operator** shall make available its decisions on its risk mitigation procedures and measures to the **competent authorities** upon request.

*(Source: EUDR 11.3)*

**8.1.7** An **organisation** defined as an **operator** shall be able to demonstrate how the decisions on its risk mitigation procedures and measures were taken.

*(Source: EUDR 11.3)*

## 8.2 Requiring additional information, data, and documents

**8.2.1** The **organisation** shall request from all suppliers delivering supplies with **significant risk** to:

a) provide the **organisation** with all the detailed information specified in 4.3 and 5.1.1 and any additional data and documents concerning the whole supply chain and production areas from which the supply originates; and

b) enable the **organisation** to carry out a second-party or third-party audit of the supplier's operations and the operations of previous suppliers in the supply chain.

**Note:** These requirements may be established through contractual agreements or a written self-declaration by the supplier.

**8.2.2** The information submitted by the **supplier** shall allow the **organisation** to plan and execute audits.

## 8.3 Audits

**8.3.1** The organisation's risk mitigation procedures and measures shall include audits of suppliers delivering supplies with **significant risk** where the documentation provided and reviewed does not provide sufficient confidence that there is no or **negligible risk** that the **relevant product** originates from **controversial sources** or is a **non-compliant product**. The audits may be carried out by the **organisation** itself as a second-party audit or by a third party on behalf of the **organisation**.

**8.3.2** The **organisation** shall demonstrate that personnel carrying out audits have sufficient knowledge and competence in the EUDR, the **PEFC EUDR DDS**, local business, cultural and social customs, and applicable treaties, conventions legislation, governance, and law enforcement relevant to the origin of supplies with **significant risk** and to the risks identified.

**8.3.3** The **organisation** shall determine a sample of supplies with **significant risk** delivered by the supplier to be verified. The annual sample size shall be at least the square root of the number of supplies with **significant risk** delivered in one year: ($y=\sqrt{x}$), rounded up to the next whole number. Where the previous audits have demonstrated their effectiveness in achieving the objectives of this document, the sample size may be reduced to $y=0.8\sqrt{x}$, rounded up to the next whole number.

## 8.4 Corrective measures

**8.4.1** As part of the policies, controls, and procedures to manage the identified risks effectively, the **organisation** shall include procedures for implementing corrective measures for suppliers delivering supplies with **significant risk**.

**8.4.2** The range of corrective measures shall be based on the scale and seriousness of the risk and shall include consideration of cancelling or suspending any contract or order for a **relevant product** until the supplier demonstrates that appropriate risk mitigation measures have been implemented.

# 9. Due diligence statement and simplified declaration submission and publication

## 9.1 Due diligence statement and simplified declaration submission

**9.1.1** Prior to placing a **relevant product** on, or exporting it from, the **Union market**, an **organisation** defined as an **operator** shall submit, through the **EU Information System**, a **due diligence statement** covering that **relevant product** to the **competent authority** of the **Member State** in which the **relevant product** will be **placed on the Union market**, or from which it will be exported.

*(Source: EUDR 4.2)*

**9.1.2** Prior to placing **relevant products** on, or exporting them from, the **Union market**, an **organisation** defined as a **micro or small primary operator** shall submit a one-time **simplified declaration** through the **EU Information System**. The **simplified declaration** shall contain the information listed in Annex III to the EUDR, as reproduced in Appendix 2 of this standard. A one-time **simplified declaration** shall not be required where all information listed in Annex III to the EUDR is available in a system or database established under Union or Member State law, other than the **EU Information System**, and the **Member State** makes that information available per **operator** in the **EU Information System**.

*(Source: EUDR 4.a)*

**9.1.3** An **organisation** defined as a **micro or small primary operator** may update the information contained in its **simplified declaration** following any major changes to the information it has provided.

*(Source: EUDR 4.a.3)*

**9.1.4** An **organisation** defined as a **micro or small primary operator** shall not place a **relevant product** on the **Union market** or export it until it has been assigned a **declaration identifier** in the **EU Information System**, following the submission of its one-time **simplified declaration** or the availability of the required information through a system or database established under Union or Member State law.

*(Source: EUDR 4a.2 and 4a.4)*

**9.1.5** An **organisation** defined as an **operator** shall, upon request, provide its **PEFC customer** or another **organisation** further down the supply chain of the **relevant product** with all the information necessary to demonstrate that the **PEFC EUDR DDS** was exercised and resulted in a finding of no or **negligible risk**, including the **reference number** of the **due diligence statement** or, where the **organisation** is defined as a **micro or small primary operator**, the **declaration identifier** associated with the **relevant product**.

*(Source: EUDR 4.7)*

**9.1.6** An **organisation** defined as an **operator** may mandate an **authorised representative** to submit a **due diligence statement** on its behalf. An **organisation** defined as a **micro or small primary operator** may mandate an **authorised representative** to submit a one-time **simplified declaration** on its behalf. In either case, the **organisation** shall retain responsibility for compliance with the EUDR.

*(Source: EUDR 6.1)*

**9.1.7** An **organisation** defined as an **operator** shall retain a record of each **due diligence statement** for at least five years from the date of submission through the **EU Information System.**

*(Source: EUDR 4.3)*

**9.1.8** The **due diligence statement** shall contain at least the information specified in Appendix 1, and the **simplified declaration** shall contain at least the information specified in Appendix 2 of this standard.

## 9.2 PEFC Due Diligence System reporting and publication

**9.2.1** An **organisation** defined as a **non-SME operator** shall report publicly, as widely as possible, including via the internet, on its **PEFC EUDR DDS** annually, including the steps it has taken to fulfil its EUDR obligations.

*(Source: EUDR 12.3)*

**9.2.2** The organisation's PEFC EUDR DDS report shall include the following information concerning the **relevant products**:

a) A summary of the information specified in requirements 4.4.1 and 5.1.1(a) and (b).

b) The conclusions of the risk assessment carried out in accordance with chapter 6, the risk mitigation measures undertaken in accordance with chapter 8, and a description of the information and evidence obtained and used to assess the risk.

c) Where applicable, a description of the consultation process with Indigenous Peoples, local communities, and other customary tenure rights holders, or civil society organisations present in the area of production of the **relevant commodity** or **relevant product**.

*(Source: EUDR 12.4)*

**9.2.3** An **organisation** defined as an **operator** that also falls within the scope of other Union legal acts laying down value chain due diligence reporting requirements may fulfil its PEFC EUDR DDS reporting obligations by including the information required under 9.2.2 in the report prepared under those other Union legal acts.

**Note 1:** Examples of other Union legal acts regarding value chain due diligence include Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards corporate sustainability reporting.

**Note 2:** An **organisation** that has already reported the information required under 9.2.2 as part of its reporting obligations under other relevant Union legislation, such as the EU Corporate Sustainability Due Diligence Directive (CSDDD) or Corporate Sustainability Reporting Directive (CSRD), does not need to repeat the same information again.

*(Source: EUDR 12.3, FAQ 5th, 5.14)*

### 9.3 Registration in the EU Information System

**9.3.1** An **organisation** defined as a **non-SME downstream operator** or a **non-SME trader** shall register in the **EU Information System** before **placing or making available** a **relevant product** on the **Union market** or exporting it.

*(Source: EUDR 5.2)*

**Note: Operators** and **micro or small primary operators** access the **EU Information System** for the purposes specified in 9.1.1 and 9.1.2, respectively.

## 10. No placement on the market

**10.1** A **relevant product** that originates from unknown sources or **controversial sources** or is a **non-compliant product** shall not be included in a **PEFC product group** for which the **PEFC EUDR DDS** is implemented.

**10.2** A **non-compliant product** shall not be **placed or made available on the Union market** or exported.

*(Source: EUDR 3)*

**10.3** Where the **organisation** knows that a **relevant product** not covered by its **PEFC chain of custody** originates from illegal sources, as covered by item (a) of the definition of **controversial sources** in PEFC ST 2002, 3.7, or has not been **produced** in accordance with the **relevant legislation of the country of production**, the **relevant product** shall not be placed on the market.

**10.4** Where the **organisation** becomes aware of a **substantiated concern** or an **EUDR substantiated concern** that a **relevant product** not covered by its **PEFC chain of custody** originates from illegal sources, as covered by item (a) of the definition of **controversial sources** in PEFC ST 2002, 3.7, or has not been **produced** in accordance with the **relevant legislation of the country of production**, the **relevant product** shall not be placed on the market until the concern has been resolved in accordance with chapter 7.

## Appendix 1 (normative): Content of the Due Diligence Statement, as per Annex 2 of the EUDR

Information shall be contained in the **due diligence statement** in accordance with Article 4(2) of EUDR:

1. Operator's name, address and, in the event of **relevant commodities** and **relevant products** entering or leaving the **Union market**, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity of the **relevant product** that the **operator** intends to **place or make available on the Union market** or export. For **relevant products** entering or leaving the **Union market**, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation 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**.
3. **Country of production** and the **geolocation** of all **plots of land** where the **relevant commodities** were **produced**.. Where the **relevant product** contains or has been made using **relevant commodities produced** in different **plots of land**, the **geolocation** of all **plots of land** shall be included in accordance with Article 9(1), point (d).
4. The text: 'By submitting this **due diligence statement** the **operator** confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or **negligible risk** was found that the **relevant products** do not comply with Article 3, point (a) or (b), of that Regulation.'.
5. Signature in the following format:

Signed for and on behalf of:

Date:

Name and function: Signature:

## Appendix 2 (normative): Content of the Simplified declaration for micro or small primary operators as per Annex 3 of the EUDR 2025/2650

Information shall be contained in the one-time **simplified declaration** for **micro or small primary operators** in accordance with Article 4a(3), EUDR 2025/2650:

1. Micro or small primary operator’s name, address and, in the event of **relevant commodities** and **relevant products** entering or leaving the **Union market**, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code and free-text description of the **relevant products**, including the trade name, and the one-off estimated annual quantity of **relevant products** intended to be **placed on the market or exported**, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. For **relevant products** entering or leaving the **Union market**, the estimated quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation 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**.
3. **Country of production** and the **geolocation of all plots of land**, or the postal address of all plots of land on which the **micro or small primary operator** produces **relevant commodities**. Where the **relevant products** are produced on different **plots of land**, the postal address or the **geolocation** of all **plots of land** shall be included in accordance with Article 9(1), point (d).

   The text: “By this declaration, the **micro or small primary operator** confirms that it will exercise due diligence in accordance with Regulation (EU) 2023/1115 for the **relevant products** it places on the **Union market** or exports and that it will place them on the **Union market** or export them only if no or only a **negligible risk** is found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.”