

EUDR checklist for furniture importers

For purchasing, customs and management: which furniture is covered, which role you have per sourcing route, what the due diligence statement needs, which customs codes apply and what to do by 30 December 2026. Short version of the article one.com/en/eudr-furniture-importers.

1. Which furniture is covered (Annex I since 18 September 2026)

HEADING	PRODUCT	DEADLINE
ex 9403 30, 40, 50, 60; ex 9403 91	Office, kitchen, bedroom and other furniture of wood; furniture parts of wood	30 December 2026 for everyone (annex to the Timber Regulation)
ex 9401 31 00, 41 00, 61 00, 69 00, 80 00, 91 90	Seats of wood or with wooden frames, parts thereof	30 December 2026; small operators (as at 31 December 2024) until 30 June 2027, code Y141
ex 9406 10 00; ex 4418	Prefabricated buildings of wood; builders' joinery	30 December 2026 for everyone
ex 4420, ex 4421	Interior articles, ornaments, other articles of wood	30 December 2026; small operators until 30 June 2027

Not covered: used and second-hand furniture (Y133), furniture of bamboo and rattan, aircraft and vehicle seats, seats with metal frames (9401 71/79 are not listed in Annex I), packaging wood in use, samples of negligible value, leather. No quantity or value threshold. Goods imported before 30 December 2026 need no statement; document the import date.

2. Your role per sourcing route

SOURCING ROUTE	ROLE	OBLIGATION
Finished furniture imported from a third country, sold unchanged	Operator	Due diligence statement before the customs declaration; C716 with reference number; pass the number to retailers and processors
Components imported, processed into furniture in-house	Operator and first downstream operator	Statement for the components; for the furniture neither a statement nor a reference number for customers; keep the numbers of your imports for 5 years
Furniture bought from an EU manufacturer or EU importer	Downstream operator or trader	Record suppliers, customers in the supply chain and reference numbers (5 years); non-SMEs: registration, checks on substantiated concerns
Furniture imported for your own business	Operator	Due diligence statement before import
Return from a third country re-imported	Downstream, if the earlier placing on the market is documented	C720 (non-SME) or C725 (SME) with the original number; transitional goods C718; without evidence a first import
Declared furniture exported	Downstream	Y188 (SME) or Y196 (non-SME), no number; only undeclared goods are declared before export

3. What the due diligence statement needs for furniture

- ☐ Customs tariff code (eight digits for seats) and description with trade name
- ☐ Common and full scientific name of every wood species (EPPO database), per component
- ☐ Quantity in kilograms of net mass without packaging, supplementary unit where applicable
- ☐ Country of production = country of harvest, not of manufacture
- ☐ Geolocation of all harvest plots (six decimal places, polygon above four hectares) and harvest period
- ☐ Name, address, email of all suppliers and of the downstream customers
- ☐ Legality evidence from the country of production, evidence of freedom from deforestation; keep everything for five years
- ☐ One statement can cover a year of deliveries: state the quantity, track the remaining quantity, one year at most

4. Country risk of the wood (Implementing Regulation (EU) 2025/1093)

CLASSIFICATION	COUNTRIES	CONSEQUENCE
Low risk	China, Vietnam, India, Thailand, Türkiye, Ukraine, Bosnia and Herzegovina, Serbia, EU, USA, Canada, UK, Norway, Switzerland	Simplified due diligence (Art. 13): collect data and geodata, no risk assessment; control rate 1 %
Standard risk	Indonesia, Malaysia, Brazil and all countries not listed	Full due diligence (Art. 10, 11) with documented risk assessment and mitigation; control rate 3 %
High risk	Belarus, Russia, Myanmar, North Korea	Control rate 9 %; Russia and Belarus sanctioned

5. Customs codes in the import declaration

CODE	WHAT FOR
C716	Your own due diligence statement, with reference number (mandatory from 30 December 2026, condition B090)
Y129	Goods under a code listed in Annex I that contain no wood
Y133	Used furniture, waste, recycled goods
Y141	Small operators until 29 June 2027, not for wooden furniture of heading 9403
C720 / C725	Re-imported returns, non-SME / SME, with the original number
C718	Goods from the transitional period (30 June 2023 to the date of application), conventional number 99EU9999999999
Y132	Wood harvested before 29 June 2023

6. Roadmap to 30 December 2026

- ☐ Now: check the range with ten-digit customs tariff codes against Annex I; mark the EUTR annex
- ☐ Now: determine the role per sourcing route (finished goods, components, EU purchase, own use, returns, export)
- ☐ October: write to suppliers (country of production, species names, polygons, harvest period, legality documents); overseas 8 to 12 weeks
- ☐ October: apply for access to the Information System (non-SMEs also as downstream operators)
- ☐ November: country risk per supplier, risk assessment for standard risk, due diligence system (Art. 12), stock with import date, test statements
- ☐ December: statements with lead time as soon as the load is ready; brief customs agents on C716; "no container without a number"; numbers on invoices and delivery notes

Sources: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650; Annex I as amended by Delegated Regulation (EU) 2026/2102; Implementing Regulation (EU) 2025/1093; Commission FAQ version 5 (revised 21 August 2026); TARIC document revision 1 of 23 September 2026; Commission guidelines OJ C/2026/3896. As at 14 October 2026. Polygon One GmbH, polygon-one.com/en/eudr-furniture-importers. Not legal advice.