

EUDR Coffee and Cocoa Compass 2026

For importers, roasters, grinders, chocolate makers and retail: which products are covered, who holds which role, which deadline applies, which geodata to obtain from origin and the risk level of the main origin countries. Basis: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Annex I as amended by Del. Reg. (EU) 2026/2102, Impl. Reg. (EU) 2025/1093, Commission FAQ 5th edition. As at 18 September 2026.

1. Codes and deadlines

Three dates, one trap

Annex I as amended by Del. Reg. (EU) 2026/2102; Art. 38 as amended by (EU) 2025/2650.

30 Dec 2026

Importers without deferral (large, medium, small from 2025)
All traders and downstream operators, any size

0901180118021803180418051806

1802 excl. waste under Dir. 2008/98/EC, since 18 Sep 2026

30 Jun 2027

Natural persons, micro and small enterprises that import themselves (established as such by 31 Dec 2024)

0901180118021803180418051806

Only for operators, not for traders or downstream operators

30 Dec 2027

All companies, newly added: soluble coffee, extracts, concentrates

2101 11 00

2101 12 preparations: not covered

The trap

The small roaster buying duty-paid green coffee from an importer is a trader. The deferral to June 2027 does not apply: deadline 30 Dec 2026, with few obligations.

Not covered

× Bakery with cocoa (1905)

× Ice cream (2105)

× Coffee beverages (2202)

× Palm fat in chocolate (FAQ 1.3)

× Cupping samples (Annex I note 5)

× Harvest before 29 Jun 2023 (Y132)

Source: Annex I Reg. (EU) 2023/1115; Art. 1(2), Art. 38; Annex I note 5; Commission FAQ 1.3, 3.14. polygon-one.com

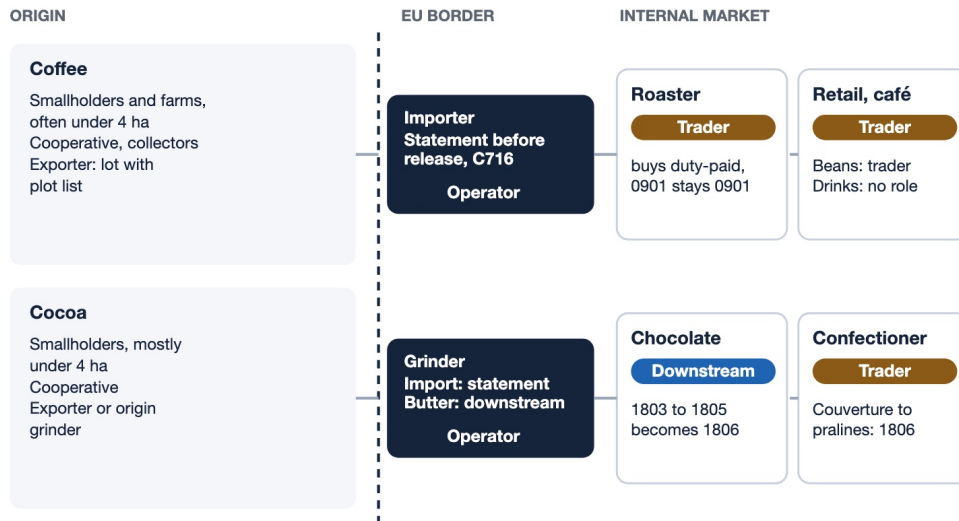
The four-digit rule (FAQ 3.1.1)

Step	Code	Role when selling
Roasting, grinding, decaffeinating duty-paid green coffee	0901 → 0901	Trader
Toll roasting or decaffeination without ownership	0901 → 0901	No role, obligations with the principal
Extracting to soluble coffee	0901 → 2101 11	Downstream from 30 Dec 2027
Grinding cocoa beans into liquor, butter, powder	1801 → 1803/1804/1805	Downstream (own import: dual role, FAQ 3.8)
Chocolate from liquor, butter, powder	1803–1805 → 1806	Downstream
Pralines, bars from couverture	1806 → 1806	Trader
Cakes, biscuits, pastry	→ 1905	No role
Export of goods another company imported or that were processed into another heading		Downstream (FAQ 5.6.1)
Export of own imports without change of heading, also roasted		Operator, reference number

2. Roles and six cases

Declared at the border

The statement arises at release for free circulation. After that, names and numbers travel on.



The rules

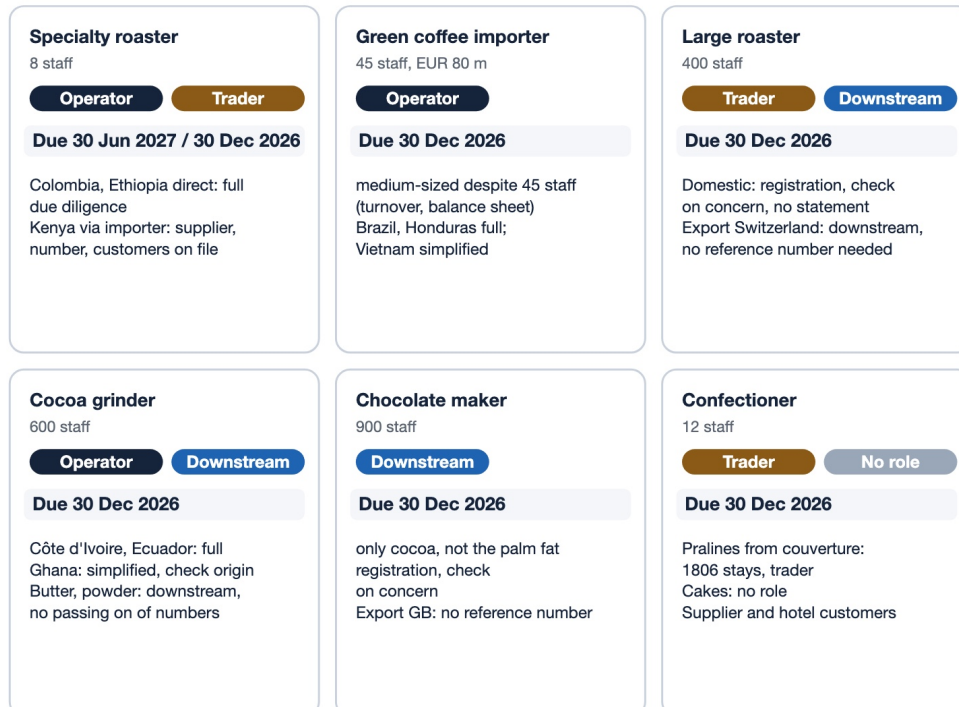
The role only changes if the digits of the CN code listed in Annex I change (FAQ 3.1.1). Traders and downstream operators submit no statement. Whoever exports what someone else placed on the market is downstream (FAQ 5.6.1). In chocolate only the cocoa counts, not the palm fat (FAQ 1.3).

● Operator ● Downstream ● Trader

Source: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Art. 2, 4, 5; Commission FAQ 5th edition. polygon-one.com

Six businesses, three roles, two deadlines

The country of production decides the depth of the obligation, the sourcing route decides the role.

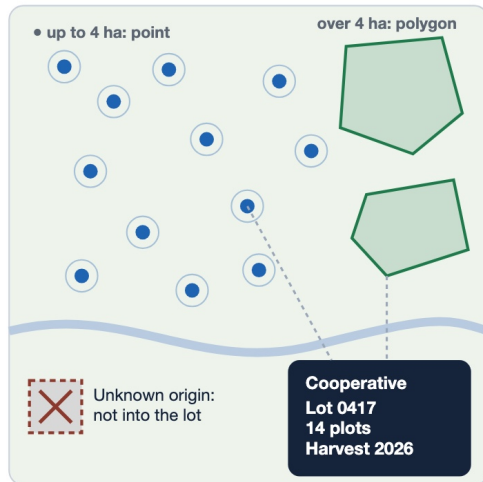


Source: Reg. (EU) 2023/1115, Art. 2, 4, 5, 13, 38, Annex I note 5; Impl. Reg. (EU) 2025/1093; FAQ 1.3, 3.1.1, 3.8, 5.6.1. polygon-one.com

3. Geolocation

Points, polygons, one lot

What the importer needs per batch and what it does not need.



- 1 **Point up to 4 ha, polygon above**
six decimals, GeoJSON (FAQ 1.8)
- 2 **All plots of the lot**
declaring more means liability for more
- 3 **Segregation, not mass balance**
not separable: whole batch out (FAQ 1.4, 1.5)
- 4 **No personal data of farmers**
no land title unless required nationally (FAQ 1.10)
- 5 **Agroforestry is plantation, not forest**
forest to cocoa after 2020 is deforestation (FAQ 4.14)
- 6 **At most 25 MB per statement**
bundle via aggregated statement

Where the data come from

Cooperatives map members with smartphone apps, exporters keep plot lists per lot, certifiers have farm maps, Côte d'Ivoire and Ghana are building national traceability systems, in Brazil many farms supply their boundaries from the CAR environmental registry. The importer remains responsible for accuracy (FAQ 1.11): convert data to GeoJSON, check plausibility, check against satellite imagery since 31 Dec 2020.

Source: Regulation (EU) 2023/1115, Art. 2(28), Art. 9; Commission FAQ 1.4 to 1.11, 4.14; Impl. Reg. (EU) 2026/1565. polygon-one.com

Data request to exporters and cooperatives

Field	Content and format
Lot or contract	Lot number, contract number, net quantity in kg
Country, region	Country of production, region or province if needed
Plots	ID per plot, area in ha; WGS84 coordinates with 6 decimals: point up to 4 ha, polygon above; GeoJSON preferred
Harvest period	Date or period of harvest per plot or lot
Legality	Evidence on land use, labour law, taxes, export; cooperative audit reports
Segregation	Commitment: no mixing with goods of unknown origin at any stage
Certificates	Rainforest Alliance, Fairtrade, 4C, organic: as aids, not substitutes

4. Risk level of the main origins

Category	Coffee and cocoa origins	Consequence
Low (1 %)	Vietnam, India, Ghana, Costa Rica, Kenya, Rwanda, Papua New Guinea, Laos, Dominican Republic, Jamaica, Philippines, Yemen	Simplified due diligence (Art. 13), but check for circumvention and mixing
Standard (3 %)	Brazil, Colombia, Ethiopia, Honduras, Guatemala, Peru, Mexico, Nicaragua, Indonesia, Côte d'Ivoire, Ecuador, Cameroon, Nigeria	Full due diligence with risk assessment and mitigation
High (9 %)	Myanmar, Russia, Belarus, North Korea	Full due diligence, no simplification

Source: Impl. Reg. (EU) 2025/1093; the list names low and high-risk countries, all others are standard risk. Percentages: minimum control rate of authorities. The version in force applies.

Roadmap

When	What
September	Check articles against Annex I; role per sourcing route (import, in-bond purchase, duty-paid purchase, processing); sort origins by risk; record bonded stock
October	Request plot lists per lot with coordinates, area, harvest, legality evidence and segregation commitment; information system access
November	Check geodata (format, plausibility, satellite); risk assessment per standard-risk origin; check under Art. 13 per low-risk origin; due diligence system under Art. 12; test statements; brief customs agent
December	Statements with lead time, annual contracts up to 12 months; numbers on contract and invoice; traders: supplier and customer data from 30 Dec 2026

Customs: import with C716 and reference number; harvest before 29 Jun 2023 with Y132; re-export from customs warehouse not covered; export by downstream actors without reference number, dedicated TARIC certificate code announced (FAQ 5.6.1). A coffee tax warehouse is not a customs warehouse. Not legal advice.