2. Scope in four steps

Four questions, per product

One company can hold different roles for different products.

1. **Relevant product?**
   CN code against Annex I as at 18 Sep 2026, ex headings, table notes
2. **Relevant activity?**
   Placing on the market, making available, export. Warehouse, transit: no
3. **Upstream already declared?**
   Sourced only in the EU, supplier has declared, number in hand: then downstream
4. **Role and scope?**
   Operator, small primary producer, downstream or trader; then size: SME or not

The corollary
For components not yet covered by a statement, such as raw timber you import yourself, you are an operator with full obligations, even if you are downstream for other components.

Source: Regulation (EU) 2023/1115, Art. 2, 3, 4, 5; Guidelines C/2026/3896. polygon-one.com

What is not covered

- Products whose CN code is not in Annex I, even if they contain wood or palm oil.
- Commodities produced before 29 June 2023; waste; used products; samples and test goods; packing material in use.
- Customs warehousing, inward processing, transit, free zones, re-export; private use; own consumption without supply to third parties.
- Bamboo, rattan, buffalo, bison, babassu oil, guayule: not part of the respective commodity (notes 1 to 4 to Annex I).

3. Obligations per role

Only two roles submit statements

Version of Regulation (EU) 2025/2650, as described in the guidelines of 20 July 2026.

Role	Due diligence	Submit statement	Regis-tration	Pass on number	Collect, 5 years	Check on concern
Operator	●	●	●	●	●	●
Micro/small primary producer	○	○	●	●	●	○
Downstream / trader, not an SME	×	×	●	×	●	●
Downstream / trader, SME	×	×	×	×	●	×

● full obligation ○ simplified or only on indications × no obligation

German FAQ V1.4 still lists an own referring statement for downstream non-SMEs. That obligation was removed by Regulation (EU) 2025/2650; Guidelines C/2026/3896 and Impl. Reg. (EU) 2026/1565 prevail.

Source: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Art. 4, 4a, 5, 12, 13; Guidelines section 2(d). polygon-one.com

Due diligence in three steps

Three steps, one outcome

Completed before placing on the market. Only then the statement.

1 Collect information
Art. 9
Description, quantity, country, geolocation of all plots (polygons from 4 ha), suppliers, legality evidence

2 Assess risk
Art. 10
Country risk, forests and indigenous peoples, corruption, complexity, circumvention, mixing; documented and reviewed yearly

3 Mitigate risk
Art. 11
Only where risk is not negligible: evidence, audits, supplier support. If risk remains: no placing on the market

Commission country benchmarking

Low **1 %**
authority control rate
Simplified due diligence, Art. 13
all EU states, e.g. USA, Canada

Standard **3 %**
authority control rate
Full due diligence
e.g. Brazil, Indonesia, Ghana

High **9 %**
authority control rate
Full due diligence
Russia, Belarus, Myanmar, North Korea

Outcome
No or negligible risk: submit the statement, placing on the market permitted. Risk remains: no placing on the market, no export, no statement.

Source: Regulation (EU) 2023/1115, Art. 8 to 13, 16, 29; Commission country benchmarking. polygon-one.com

4. Roadmap to 30 December 2026

When	What	Who
Now	Identify relevant products via CN code; determine role and size per product; name a responsible person	Management, compliance
October	Write to suppliers, request geodata and evidence; apply for information system access; review contracts and purchasing policies	Purchasing, compliance
November	Document the due diligence system under Art. 12; risk assessment per supplier; submit test statements; brief the customs agent	Compliance, customs, IT
December	Submit statements for the first 2027 shipments with lead time; reference and verification numbers to shipments and customers; check inspection readiness	Compliance, sales, logistics
From 30 Dec 2026	Statement before every placing and export; keep information five years; annual review; non-SMEs: public report	Everyone

Free support: chamber of commerce formats, Commission trainings and e-learning on the information system, BLE information. Sanctions in Germany under the EntwaldungsMG draft: up to 4 % of annual turnover, criminal offences for intent, sales bans, system access blocked for up to one year.