EUDR: customs cheat sheet for export and re-import

The deforestation regulation applies to imports and exports. Three customs procedures are decisive, not geography. Basis: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Guidelines C/2026/3896, Commission FAQ 5.4, 5.5, 5.6.1, 5.22, 7.20, 7.21, 9.2, DG TAXUD TARIC document. September 2026.

1. The three customs routes

Three customs routes, two of which trigger the regulation

The EUDR refers to the Customs Code, not to geography. Art. 2(36), (37), (39) of Regulation (EU) 2023/1115.

Release for free circulation
Art. 201 UCC
COVERED
Non-Union goods become Union goo
Counts as placing on the market.
Due diligence statement before the declaration, number with C716.

Export
Art. 269 UCC
COVERED
Union goods leave the customs territ
Statement before the export declarat
number with C716 or C717, eight-digit CN code.

Re-export
Art. 270 UCC
NOT COVERED
Non-Union goods leave the customs territory without ever having been released: warehouse, inward processing, transit, free zone.

What Article 269 UCC excludes from the notion of export: no statement when crossing the border

- Goods placed under outward processing (the return leg is then a re-import)
- Goods leaving the customs territory after being placed under end-use
- VAT or excise-exempt supplies for aircraft and ships
- Goods placed under internal transit
- Goods temporarily leaving the customs territory under Art. 155 UCC

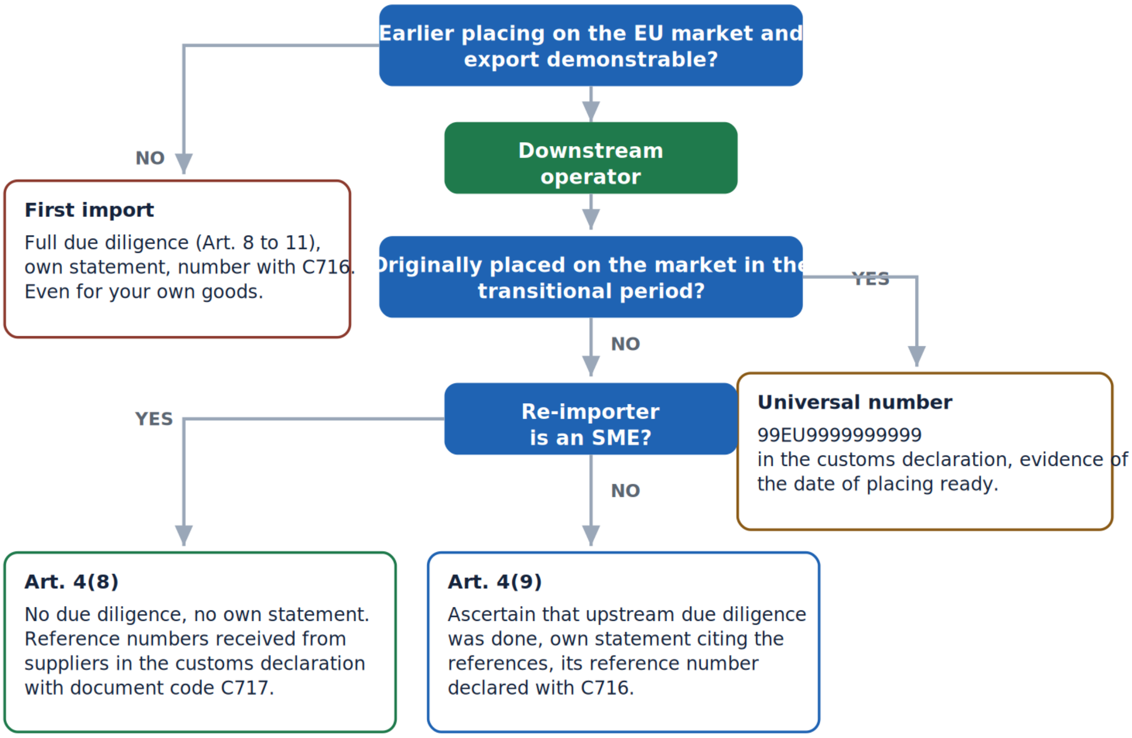
Source: Guidelines OJ C/2026/3896, section 1(c); Art. 269 and 270 of Regulation (EU) No 952/2013.

Switzerland, UK, Norway: outside the customs territory, so export. Austria: internal market. polygon-one.com

2. Re-import: decision tree

Re-import: the switch is the evidence

Goods return from a third country and are released for free circulation. FAQ 5.4, English 5th edition.



In every case

Relevant components added in the third country, such as local veneer, are subject to full due diligence.
Evidence: customs declarations, contracts, CMR, bill of lading, delivery note, invoice, each tied to the goods.

Source: Commission FAQ 5.4 (EN, 5th edition) and 9.2; DG TAXUD TARIC document. polygon-one.com

3. Customs codes on import and export

The same codes in both directions

DG TAXUD TARIC document: measure type 776 for import, 777 for export.

Code	Meaning	Import 776	Export 777
C716	Due diligence statement in place, reference number in the field	●	●
C717	SME refers to an earlier statement under Art. 4(8)	●	●
Y129	ex heading, goods not covered by the regulation	●	●
Y132	Produced before the date of application (Art. 1(2))	●	●
Y133	Made from end-of-life material (Annex I)	●	●
Y142	Non-commercial activity	●	●
Y141	Micro/small enterprise, expired 29 June 2025	×	×
99EU9999999999	Universal number for transitional goods instead of a reference	●	●

The one difference: the number of digits
Import: ten-digit TARIC code. Export: eight-digit CN code. Your Annex I check has to handle both.
Announced, not yet published: a dedicated certificate code for downstream exporters.

Source: DG TAXUD TARIC document on the EUDR; BLE customs page; FAQ 9.2. polygon-one.com

What export does not require

- No reference number on invoice, delivery note or bill of lading (FAQ 7.21). It belongs in the customs declaration.
- No destination country in the statement, no separate statements per destination (FAQ 7.20).
- No second statement when imported goods are exported unprocessed (FAQ 5.22); same number in both declarations.
- No obligations for the customer in the third country.

4. Ten scenarios

Case	Classification	What to do
Sawmill exports German sawn timber to Switzerland	Export Art. 269; operator; low-risk country	Simplified due diligence Art. 13, statement before the export declaration, C716, 8-digit CN code. Deadline 30 Dec 2026 (EUTR annex).
Roaster buys EU green coffee, exports roasted coffee to the UK	Downstream operator on export	SME: suppliers reference numbers with C717. Non-SME: own statement citing references (Art. 4(9)), C716.
Trader imports cocoa butter, exports half to Norway	Import and export without processing	No second statement (FAQ 5.22). Same number in both customs declarations, quantity records.
Rubber in Rotterdam customs warehouse, sold to Egypt	Re-export Art. 270	Not covered. Only a part released for free circulation is subject to the import logic.
Beech parts sent to Serbia for lacquering and back	Outward processing, then re-import	Outbound: no export under Art. 269, no statement. Return: code 6121, downstream operator, evidence via the authorisation. New veneer: full due diligence.
UK customer returns a rejected delivery	Returned goods, re-import	Evidence via own export declaration, original reference number, C717 (SME) or referring statement (non-SME).
Importer does not know what stays in the EU	Unknown destination	Declare everything with an export statement, document the split, keep for five years.
Timber stock from 2025 exported in March 2027	Transitional goods	Universal number 99EU9999999999 in the export declaration, evidence of the date of placing.
Paper from a Swiss supplier using EU input material	Re-import, if demonstrable	Only with evidence and the suppliers reference numbers. Otherwise a first import with full due diligence.
Third-country customer wants the number on the invoice	No obligation	Voluntary; helpful if the customer later delivers back into the EU.

Evidence for a re-import (FAQ 5.4, EN 5th edition): customs declarations, contracts, order documents, CMR, bill of lading, delivery notes, air waybills, invoices, each directly tied to the goods.