

EUDR and packaging: decision aid

Pallets, cartons, displays: when packaging falls under the EU Deforestation Regulation. Short version of the article polygon-one.com/en/eudr-packaging-pallets-cartons.

The rule: packaging is not covered once it exclusively supports, protects or carries other goods and is presented with them, and stays outside thereafter. It is covered when it is itself imported, sold or exported. Which obligation then applies depends on the role: operator if you import the packaging or its wood and paper yourself; downstream operator if you make it from EU material already covered by a statement; trader if you resell it unchanged.

Fifteen cases from practice

CASE	EUDR	WHY
Pallet manufacturer sells new pallets to a producer	Inside	The pallet is the subject of the transaction. With self-imported wood the manufacturer is an operator, with EU wood already covered by a statement a downstream operator
Pallet dealer imports new pallets from a third country	Inside	Import of a relevant product under heading 4415. Statement before release, reference number in the declaration
Industrial company receives goods on pallets	Outside	The pallet supports and carries the goods
Industrial company ships goods onward on pallets	Outside	The same, one step later. The exemption applies from first use and thereafter
Incoming pallet arrived under load and is sold empty	Outside	The 5th FAQ iteration names this case explicitly
Online retailer imports its own cartons from Asia	Inside	Importing for your own business is placing on the market, even with no resale
The same retailer buys the cartons from a German manufacturer	Outside	Not the first to place them on the market, and uses them as packaging
Corrugated board plant sells cartons	Inside	Heading 4819, made available as a product in its own right. With self-imported paper an operator, with EU paper already covered by a statement a downstream operator. Cartons made entirely from recovered paper stay outside
Distributor puts empty pallets into an exchange pool	Outside	Closed exchange system, the pallets have been in use
Reconditioner buys used pallets and resells them	Outside	Sale of used packaging material
Reconditioner repairs with new wood and sells	Partly inside	Only the new wooden components count. Operator if no due diligence statement covers them yet, otherwise downstream operator
Service provider rents out reusable crates bought domestically	Outside	Renting transfers no ownership and is not a supply
The same provider imports new crates itself	Inside	Release for free circulation counts as placing on the market, renting or not
Machine builder exports a machine in a wooden crate	Outside	The crate is packaging and the machine is not in Annex I
Goods sit in a customs warehouse or under inward processing	Outside, for now	Not placing on the market. The obligation falls on whoever later has them released for free circulation

No deferral to June 2027: pallets and crates under heading 4415, casks under heading 4416, chips and sawdust under heading 4401 and pulp, paper and board of chapters 47 and 48 are listed in the Annex to the old EU Timber Regulation. For them, 30 December 2026 applies regardless of company size.

Customs codes

Y190	Packaging of headings 4401, 4405, 4415, 4416 or chapter 48 used exclusively to support, protect or carry other goods and presented with them, where it is declared separately
Y133	Used packaging, waste, products made from material that has completed its life cycle
Y129	Goods under an ex code from Annex I that are not covered, for instance because they are not made of wood
C716	Covered packaging: reference number of your own due diligence statement

The four most common misconceptions

- Packaging is exempt as such.** Only from the moment it serves other goods, but then for everything that follows. The sale of the new, empty pallet is not exempt.
- If the pallet is on the invoice, it is relevant.** The invoice does not decide; customs classification does.
- Renting triggers the same obligations as selling.** Renting is not a supply. Importing new containers for your rental fleet yourself, however, does trigger obligations.
- As a small company we have until June 2027.** Not for pallets, crates and casks, and not for paper and board. All of these were already in the Annex to the old EU Timber Regulation.

Sources: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650; Annex I as amended by Delegated Regulation (EU) 2026/2102; Annex to Regulation (EU) No 995/2010; Commission guidelines OJ C/2026/3896; Commission FAQ, 5th iteration, questions 2.5, 2.6, 2.7, 2.8, 2.10, 2.14, 2.15 and 5.5; TARIC document rev. 1 of 23 September 2026; General Rules 5a and 5b of the Combined Nomenclature; BLE answers at the BIHK webinar of 21 May 2026. As at 14 October 2026. Polygon One GmbH, Düsseldorf. Not a substitute for a case-by-case assessment.