

EUDR Palm Oil Compass 2026

For importers, refiners, crushers, oleochemicals, food, cosmetics and detergent manufacturers, the feed industry and trade: which entries are covered when, who holds which role, which data to obtain from origin and why a mass balance with goods of unknown origin is not enough. 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, TARIC data revision 1 of 23 September 2026, Commission FAQ 5th edition with FAQ 3.1.1 as revised in August 2026. As at 29 September 2026.

1. Codes and deadlines

Two stages and a long list

Annex I as amended by Delegated Regulation (EU) 2026/2102. All entries with “ex” and note 2.

Covered from 30 Dec 2026	Covered from 30 Dec 2027	Not covered
1207 10 00 Palm nuts and kernels 1511 Palm oil and fractions 1513 21, 29 Palm kernel oil 2306 60 00 Palm kernel expeller 2905 45 Glycerol from 95 per cent 2915 70, 90 Saturated fatty acids 3823 11, 12, 19 Industrial fatty acids 3823 70 00 Industrial fatty alcohols	1516 20 Hydrogenated palm oils 1518 00 Modified palm oils 1520 00 Crude glycerol 2905 16, 17, 19 Fatty alcohols 2915 39, 2916 15/19 10 Esters, oleic and undecenoic acid 2921 19 Acyclic monoamines 2923 90 00 Quaternary ammonium salts 2924 19 00 Amides and carbamates 3401 11, 20 Soaps 3824 99 Chemical preparations 3907 29 Polyethers	1517 Margarine and edible fats 1905 Bakery products 2309 Compound feed 3402 Prepared surfactants 3406 Candles 3826 Biodiesel as fuel 1513 Babassu oil (note 2)

The CN code decides, not the share of a commodity: margarine made from palm oil is not covered. Note 2 also decides: only products from the oil palm *Elaeis*.

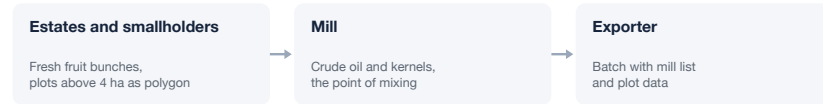
Date	Who and what
30 December 2026	Large and medium-sized operators for the first-stage entries; all downstream operators and traders, regardless of size
30 June 2027	Operators established as a natural person, micro or small enterprise on 31 December 2024; on import with code Y141 until 29 June 2027
30 December 2027	The sixteen new entries: soaps (3401 11 00, 3401 20), chemically defined fatty alcohols, esters, amines, quaternary ammonium salts, polyethers, hydrogenated and modified oils, crude glycerol
Exclusions	Products used to manufacture human or veterinary medicinal products for the entries concerned (Y191); waste under 1511, 1513 21, 1513 29, 3823 19 and from 2027 1518 00 (Y133); goods from other feedstocks under “ex” entries (Y129)
Existing stock	Goods released before the date that applies to the importer are not covered; the customs declaration is the evidence. Produced before 29 June 2023: never covered (Y132)

2. Processing and role (FAQ 3.1.1, August 2026 version)

From the plantation to the shelf

The statement arises at the border. After that the CN code decides the role.

ORIGIN



Import into the EU

Statement before release, reference number with C716 in the customs declaration.
Also applies when the oil only goes into your own production.

Operator

INTERNAL MARKET

Refinery, fractionation

Downstream

Crude 1511 10 becomes 1511 90,
new CN code

Crusher in the EU

Downstream

Palm kernels 1207 10
become oil 1513

Oleochemicals

Downstream

Fatty acids, alcohols;
amines and soaps from 2027

Food

No role

Margarine 1517 and bakery
are not in Annex I

Feed

No role

Compound feed 2309 not covered,
expeller import: operator

Export

Downstream

Y196 or Y188,
no reference number

Note 2 to Annex I: only what comes from the oil palm *Elaeis* is covered.

Step	CN code	Role when selling
Reselling without processing	unchanged	Trader
Refining	1511 10 → 1511 90	Downstream
Fractionation	within 1511 90	Downstream if the eight-digit CN code changes, otherwise trader
Crushing kernels	1207 10 → 1513	Downstream
Hardening, inter-esterifying	1511 → 1516 20	Downstream, from 30 December 2027
Making soap	1511 → 3401 11 00, 3401 20	Downstream, from 30 December 2027
Splitting fatty acids	1511 → 3823	Downstream
Making margarine	1511 → 1517	No role for the product
Formulating surfactants	3823 → 3402	No role for the product
Making compound feed	2306 60 → 2309	No role for the product
Own import and processing	–	Operator and downstream (FAQ 3.8)
Export of goods bought in the EU	–	Downstream, Y196 or Y188

You become downstream by making a product with a new CN code that is itself listed in Annex I. Only whoever sells on under an unchanged CN code is a trader.

3. Certification, segregation and geodata

Certification helps but replaces nothing

The Regulation requires the physical flow of goods and geodata of the plots.

Identity Preserved**works with geodata**

Material from one source stays separate

Segregated**works with geodata**

Certified material only, physically separate

Mass Balance**only without unknown origin**

Certified and non-certified mixed, balanced on paper

RSPO Credits**not enough**

Formerly book and claim: certificates only, no physical link

FAQ 5.7: certification schemes can support the risk assessment to the extent they cover the necessary information. Due diligence stays with the operator, who remains liable. FAQ 1.4: no mixing with goods of unknown origin; full identity preservation is not required.

Data request to suppliers, mills and traders

Field	Content and format
Article and batch	Article number, batch number, quantity in kg, eight-digit CN code
Feedstock	Does the product come from the oil palm (Elaeis)? Yes or no, signed; for blends the share per feedstock
Mills	List of mills with name, address and coordinates, assigned to the batch
Plots	ID per plot, size in ha; WGS84 with at least 6 decimals: point up to 4 ha, polygon above; GeoJSON preferred; no names or ID numbers of producers
Period of production	Harvest period per plot or batch, not the shipping date
Legality	Land use rights and concessions, environmental protection, third-party rights, labour and human rights, FPIC, taxes, anti-corruption, trade and customs (Art. 2(40))
Supply chain model	Identity Preserved, Segregated, Mass Balance or RSPO Credits; with mass balance, evidence that no goods of unknown origin are mixed in
Segregation	Commitment: no mixing with goods of unknown origin in mill, tank or warehouse

4. Country risk and roadmap

Category	Countries	Consequence
Low (1 %)	Thailand, Papua New Guinea, Ghana	Simplified due diligence (Art. 13) if circumvention and mixing are ruled out
Standard (3 %)	Indonesia, Malaysia, Colombia, Guatemala, Honduras, Ecuador, Brazil, Nigeria, Cameroon, Côte d'Ivoire	Full due diligence with risk assessment and mitigation, reviewed annually
High (9 %)	Belarus, Myanmar, North Korea, Russia	No simplification, high inspection rate, check sanctions

Source: Impl. Reg. (EU) 2025/1093; the list names low and high-risk countries, all others are standard risk. Percentages: minimum inspection rates under Art. 16.

Roadmap

When	What
Now	Check the article master in two steps: CN code against Annex I, then feedstock per hit; flag the 2027 entries separately
October	Obtain supplier declarations on oil palm; determine the role per sourcing route (import, EU purchase, processing with and without a new CN code, export); request the mill list; record stock in tanks and customs warehouses
November	Clarify the supply chain model and agree a segregated flow traceable to the plot (for example Segregated with plot data); request plot data and legality evidence; set up the risk assessment for standard risk
December	Test statements, brief the customs agent, numbers on delivery note and invoice, put the Art. 12 due diligence system in writing
2027	Prepare the sixteen new entries like the first wave, with considerably more suppliers in chemicals

Customs: import with C716 and the reference number; Y129 for goods from other feedstocks under “ex” entries; Y191 for products used to make medicinal products; Y133 for waste; produced before 29 June 2023 with Y132; export by downstream actors with Y196 (non-SME) or Y188 (SME); re-import with C720 or C725. Note 2: oil palm (Elaeis) only. Not legal advice.