

EUDR: Determining Role and Deadline

Classification is made per relevant product and per supply relationship, not per company. Holding several roles at once is the norm. Basis: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650, Commission guidelines OJ C/2026/3896, Commission FAQ, questions and answers of the BLE on the EUDR. Legal position as at September 2026, note on exports as at October 2026.

Step 1: Does the product fall under the Regulation at all?

QUESTION	IF YES	
Is the article's CN code listed in Annex I to the Regulation?	continue with Step 2. If no, no EUDR obligations for this article.	☐
Was the commodity produced on or after 29 June 2023? (harvest; for cattle: birth)	continue. If no, the Regulation does not apply.	☐
Are you acting in the course of a commercial activity? (also free of charge, also donations)	continue. Private use is not covered.	☐

Step 2: Which action are you carrying out?

ACTION	DEFINITION	CONSEQUENCE
Placing on the market	First making available on the Union market (Art. 2(16)). For imports, only upon release for free circulation.	Operator or downstream operator
Making available	Supply for distribution, consumption or use, for payment or free of charge (Art. 2(18)), without being the first such supply.	Trader
Export	Export procedure under Art. 269 Customs Code (Art. 2(37)). Re-export under Art. 270 is not covered.	Operator or downstream operator
Other customs procedure	Customs warehousing, inward processing, temporary admission, transit.	No EUDR obligation until release for free circulation.

Step 3: Which role do you have for this product?

QUESTION	IF YES	
Do you produce the commodity yourself on your own land or holdings in a low-risk country, and are you a micro or small enterprise or a natural person?	Micro or small primary producer (Art. 2(15a)): one-off simplified declaration with identification number (Art. 4a).	☐
Do you place the product on the market for the first time or export it, without the components used having already been covered by a declaration? For imports: are you named as the importer in the customs declaration (data element 13 04 000 000)?	Operator (Art. 2(15)): full due diligence under Art. 8 to 11 and due diligence statement.	☐
Do you manufacture or export a product all of whose relevant components have already been the subject of a due diligence statement or simplified declaration (typically: new HS code)?	Downstream operator (Art. 2(15b)): scope depends on size, see Step 4.	☐
Do you merely make the product available without placing it on the market?	Trader (Art. 2(17)): scope depends on size, see Step 4.	☐
Do you provide only logistics or customs services without ownership rights in the product?	Neither operator nor trader.	☐

Export: Under FAQ 5.6.1 the question is whether someone else placed the product on the market before. Anyone exporting goods bought in the EU, or a product made from them, is a downstream operator. Anyone exporting goods they imported themselves, unchanged, remains the operator and needs no second statement; in the view of the BLE, the German competent authority (questions and answers on the EUDR, question 3.11), they enter the reference number of their import statement (TARIC document code C716). Agree the entry with your customs office before the first export.

Step 4: Determine the size

At least two of the three criteria must be met on the balance sheet date. No group consolidation: the group thresholds under Art. 3(5) to (7) of the Accounting Directive are expressly not relevant for the EUDR.

CLASS	BALANCE SHEET TOTAL	NET TURNOVER	EMPLOYEES	SME?
Micro enterprise	at most EUR 450,000	at most EUR 900,000	at most 10	Yes
Small enterprise	at most EUR 5,000,000	at most EUR 10,000,000	at most 50	Yes
Medium-sized enterprise	at most EUR 25,000,000	at most EUR 50,000,000	at most 250	Yes
Large enterprise	above that	above that	above that	No

Art. 2(30) EUDR refers specifically to Art. 3(1), Art. 3(2) **first subparagraph** and Art. 3(3) of Directive 2013/34/EU, not to Article 3 as a whole. The opening clause in Art. 3(2) second subparagraph, under which Germany raised the thresholds for small enterprises in Section 267 HGB to EUR 7.5 and 15 million respectively, is therefore not decisive for the EUDR. A company still counting as small under German accounting law may already be a medium-sized enterprise under the EUDR definition.

Step 5: Determine the deadline

CONSTELLATION	DEADLINE
Operator, large or medium-sized	30 December 2026
Operator, natural person, micro or small enterprise, established by 31 December 2024	30 June 2027
Operator of any size, product from the Annex to the EU Timber Regulation (EU) No 995/2010	30 December 2026, no deferral
Downstream operators and traders, any size	30 December 2026

The cut-off date is 31 December 2024 and not 31 December 2020; older sources reproduce an earlier version of Art. 38(3). The deferral under Art. 38(3) applies only to operators; downstream operators are expressly excluded under Art. 2(15).

Matrix of obligations

OBLIGATION	OPER- ATOR	SMALL PRIMARY PRODUCER	DOWNSTR. OP. / TRADER, SME	DOWNSTR. OP. / TRADER, NON-SME
Collect information under Art. 9, including geolocation	X	X (address possible instead of geodata, Art. 4a(5))	none	none
Risk assessment under Art. 10 and risk mitigation under Art. 11	X	not required in low-risk countries (Art. 13)	none	none
Submit due diligence statement in the information system	X	one-off simplified declaration (Art. 4a(2))	none	none
Registration in the information system	X	X	none	X (Art. 5(2))
Pass reference and verification number to the next actor	X (Art. 4(7))	X	none	none
Collect and store the identity of suppliers and business customers	none	none	X (Art. 5(3))	X
Store reference or identification numbers where the supplier is an operator	none	none	X	X
Retention for five years, production on request	X	X	X (Art. 5(4))	X
Immediate notification upon new information	X (Art. 4(5))	X	X (Art. 5(5))	X
Duty to verify on substantiated concerns, no placing on the market until clarified	none	none	none	X (Art. 5(6))
Assistance with checks under Art. 19, access and production of documents	X	X	X (Art. 5(7))	X

Downstream operators and traders need **neither** ascertain that upstream due diligence was carried out **nor** submit a due diligence statement of their own, not even where they are not SMEs. Regulation (EU) 2025/2650 deleted Art. 4(8) to (10), which contained both, without replacement. Since then, liability for conformity under Article 3 rests with whoever submitted the statement (Art. 4(3)).

Six constellations compared

Coffee importer, 80 employees, EUR 30 million turnover. Named as importer in the customs declaration: operator with full due diligence. Medium-sized enterprise, therefore no deferral. Deadline 30 December 2026.

Roaster, buys EU green coffee, 25 employees. Green coffee was already covered by a declaration, roasted coffee has a different HS code: downstream operator. As a small enterprise, neither declaration nor registration, only the information under Art. 5(3). Deadline nevertheless 30 December 2026, because the deferral applies only to operators.

Supermarket chain, 8,000 employees. Sells chocolate that another party placed on the market: non-SME trader. Registration (Art. 5(2)), information on suppliers and customers (para. 3), five-year retention (para. 4), notification (para. 5), duty to verify on substantiated concerns (para. 6). No due diligence statement of its own. Deadline 30 December 2026.

Sawmill, 18 employees, EUR 4 million turnover. If it buys the timber standing and harvests it itself, it is an operator; sawn timber falls under the EUTR Annex, hence no deferral: deadline 30 December 2026. Relief: Germany is a low-risk country, so Art. 13 applies. If instead it buys round timber with a declaration already in place, it is a downstream operator and, as a small enterprise, subject only to the information obligations of Art. 5.

Furniture manufacturer with three sourcing routes, 300 employees. Imported raw timber: operator. EU particle board with a declaration already in place: non-SME downstream operator, hence registration and duty to verify on substantiated concerns, but no statement of its own. Purchased finished furniture for resale: non-SME trader. Three roles, three processes, deadline 30 December 2026 throughout.

Forest owner with 40 hectares. Natural person, Germany as a low-risk country: small primary producer with a one-off simplified declaration. May, under Art. 6(3), appoint the next downstream operator or trader that is neither a natural person nor a micro enterprise as authorised representative; responsibility under Art. 3 remains with him (Art. 6(1)).

Document your own classification

One row per product and supply relationship. In a check, this classification is examined first.

ARTICLE / PRODUCT	CN CODE	SUPPLIER OR CUSTOMER	ACTION	ROLE	SIZE	DEADLINE	REASONING, DATE

Sources: Reg. (EU) 2023/1115 as amended by Reg. (EU) 2025/2650, Art. 1, 2, 3 to 13, 33, 37, 38; guidelines OJ C/2026/3896, sections 1 to 4; Commission FAQ, sections 1, 3 and 5; Dir. 2013/34/EU as amended by Del. Dir. (EU) 2023/2775; Section 267 HGB; Reg. (EU) No 995/2010; Del. Reg. (EU) 2015/2446, Annex B; questions and answers of the BLE on the EUDR (German only), as of 1 Oct 2026, question 3.11.
HRG Polygon One GmbH, polygon-one.com. Not legal advice; the classification must be examined case by case for each product.