

# EUDR Rubber Compass 2026

For tyre makers and importers, raw material traders, compounders, retreaders, makers of technical rubber goods and the trade: which products are covered after the recast, who holds which role, which deadline applies, which data to obtain from origin and the risk level of the main supplying countries. 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, Commission FAQ 5th edition. As at 18 September 2026.

## 1. Codes and deadlines

### What is in Annex I and what is not

As amended by Delegated Regulation (EU) 2026/2102, in force since 18 September 2026.

| Covered                                         | Deleted 18 Sept 2026                                        | Never covered                                    |
|-------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|
| <b>4001</b><br>Natural rubber                   | <b>4010</b><br>Conveyor and transmission belts              | <b>4002</b><br>Synthetic rubber                  |
| <b>4005</b><br>Compounded rubber                | <b>4016</b><br>Seals, mats, profiles, buffers, rubber bands | <b>4003</b><br>Reclaimed rubber                  |
| <b>4006</b><br>Other unvulcanised forms         | <b>4012</b><br>retreaded and used tyres                     | <b>4004</b><br>Waste and scrap                   |
| <b>4007</b><br>Thread and cord                  | <b>4101, 4104, 4107</b><br>Cattle hides and leather         | <b>4009</b><br>Tubes and hoses                   |
| <b>4008</b><br>Plates, sheets, profiles         |                                                             | <b>4014</b><br>Hygienic articles, condoms, teats |
| <b>4011</b><br>New pneumatic tyres              |                                                             | <b>6401-6405</b><br>Footwear with rubber soles   |
| <b>4012 90 30</b><br>Tyre treads for retreading |                                                             | <b>8703</b><br>Vehicles with tyres               |
| <b>4013</b><br>Inner tubes                      |                                                             |                                                  |
| <b>4015</b><br>Apparel, gloves                  |                                                             |                                                  |
| <b>4017</b><br>Hard rubber                      |                                                             |                                                  |

All headings carry an “ex” and note 3: only rubber from Hevea brasiliensis is covered. Used products are excluded under 4008, 4015 and 4017.

### Deadlines

| Date           | Who                                                                                                                                                        |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 30 Dec 2026    | Large and medium-sized operators; all downstream operators and traders, regardless of size                                                                 |
| 30 June 2027   | Operators that existed as a natural person, micro or small enterprise on 31 Dec 2024                                                                       |
| Existing stock | Goods released before the applicable date are not covered; the customs declaration is the evidence. Produced before 29 Jun 2023: never covered (code Y132) |

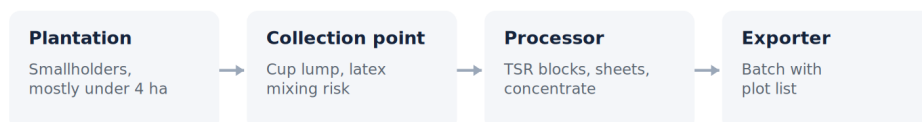
## 2. Processing and role (FAQ 3.1.1)

| Step                                                | Code                     | Role when selling                 |
|-----------------------------------------------------|--------------------------|-----------------------------------|
| Natural rubber bought in the EU, made into compound | 4001 → 4005              | Downstream                        |
| Compound bought in the EU, tyre built               | 4005 → 4011              | Downstream                        |
| Compound bought in the EU, plates or profiles       | 4005 → 4008              | Downstream                        |
| Tyres bought in the EU and sold unchanged           | 4011 → 4011              | Trader                            |
| Tread bought, casing retreaded                      | 4012 90 30 → not covered | No role for the retreaded tyre    |
| Compound or plates into seals and mats              | → 4016 deleted           | No role                           |
| Own import followed by processing                   | 4001 → 4005/4011         | Operator and downstream (FAQ 3.8) |
| Export of goods already released                    | –                        | Downstream (FAQ 5.6.1)            |

### From the plantation to the replacement market

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

#### ORIGIN



#### Import into the EU

Release for free circulation: statement before import, reference number with C716 in the customs declaration.  
Also applies to goods that only go into your own production.

#### Operator

#### INTERNAL MARKET

##### Compounder

###### Downstream

buys 4001 in the EU,  
sells compound 4005

##### Tyre plant

###### Downstream

compound 4005 becomes  
tyre 4011

##### Tyre trade

###### Trader

buys and sells  
tyres unchanged

##### Retreader

###### No role

tread 4012 90 30 becomes  
a retreaded tyre

##### Technical rubber goods

###### No role

Seals and mats:  
4016 deleted

##### Export

###### Downstream

exporting EU goods:  
never a trader, FAQ 5.6.1

Note 3 to Annex I: only rubber from Hevea brasiliensis. No natural rubber, no obligation.

### 3. Six cases and the data request

#### Role, deadline and depth of the obligation

Size and origin decide how much there is to do. The deferral applies to operators only.

|                                                                                                                                  |                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tyre importer, 120 staff</b><br>Import from Thailand<br><b>Operator</b> Deadline <b>30 Dec 2026</b><br>simplified, low risk   | <b>Raw material trader, 20 staff</b><br>TSR from Indonesia, since 2019<br><b>Operator</b> Deadline <b>30 June 2027</b><br>full, standard risk |
| <b>Compounder</b><br>buys 4001 in the EU, sells 4005<br><b>Downstream</b> Deadline <b>30 Dec 2026</b><br>no statement of its own | <b>Tyre plant</b><br>EU compound becomes 4011<br><b>Downstream</b> Deadline <b>30 Dec 2026</b><br>dual role when importing itself             |
| <b>Tyre wholesaler</b><br>buys and sells unchanged<br><b>Trader</b> Deadline <b>30 Dec 2026</b><br>no deferral, even when small  | <b>Technical rubber goods</b><br>seals and mats, 4016 deleted<br><b>No role</b> Deadline <b>not applicable</b><br>still check purchasing      |

The 30 June 2027 deadline applies only to operators that existed as a micro or small enterprise on 31 December 2024.

#### Data request to suppliers, exporters and processors

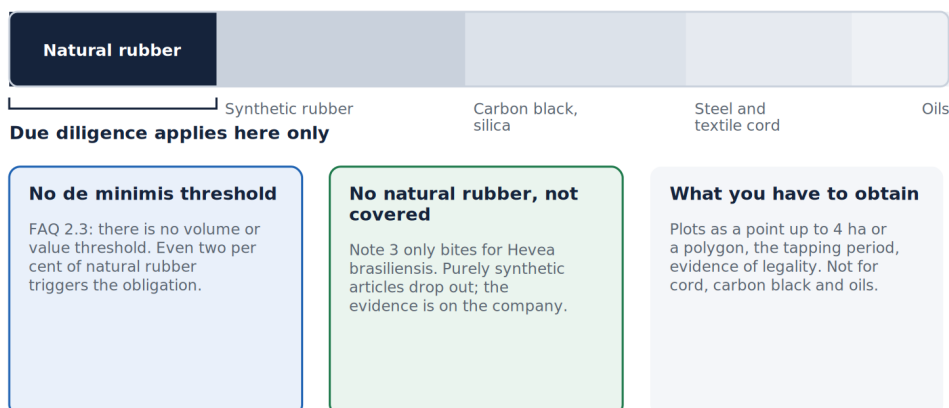
| Field                  | Content and format                                                                                             |
|------------------------|----------------------------------------------------------------------------------------------------------------|
| Article and batch      | Article number, batch number, net quantity in kg, eight-digit CN code                                          |
| Natural rubber content | Does the article contain natural rubber from <i>Hevea brasiliensis</i> ? Yes or no, signed; if no: reasoning   |
| Country, region        | Country where the natural rubber was produced, province if needed                                              |
| Plots                  | ID per plot, area in ha; WGS84 coordinates with 6 decimals: point up to 4 ha, polygon above; GeoJSON preferred |
| Production period      | Tapping period per plot or batch, not the shipping date                                                        |
| Legality               | Evidence on land use rights, environmental and labour law, taxes and export                                    |
| Segregation            | Commitment: no mixing with goods of unknown origin at collection point, plant or warehouse                     |
| Supply chain           | Named intermediaries: collectors, dealers, processors, with addresses                                          |

A statement must not exceed 25 MB. Farmers' personal data do not belong in the geolocation. Responsibility for accuracy stays with the operator, even where a service provider collects the data.

## 4. Natural rubber, country risk and roadmap

### One component counts in a tyre

FAQ 2.2: in a mix of natural and synthetic rubber, due diligence covers the natural rubber only. The bar is schematic



### Risk level of the main supplying countries

| Category       | Rubber origins                                                                              | Consequence                                                                |
|----------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Low (1 %)      | Thailand, Vietnam, India, Sri Lanka, China, Philippines, Papua New Guinea                   | Simplified due diligence (Art. 13), but check for circumvention and mixing |
| Standard (3 %) | Indonesia, Malaysia, Côte d'Ivoire, Cambodia, Liberia, Guatemala, Brazil, Nigeria, Cameroon | Full due diligence with risk assessment and mitigation                     |
| High (9 %)     | Myanmar, Russia, Belarus, North Korea                                                       | Full due diligence, no simplification, also check sanctions                |

Source: Impl. Reg. (EU) 2025/1093; the list names low and high-risk countries, all others are standard risk. Percentages: minimum control rate of authorities, for high risk plus 9 % of the volume. The version in force applies.

### Roadmap

| When     | What                                                                                                                                                             |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Now      | Check the article master against the new Annex I, remove the deleted headings 4010 and 4016 as well as retreaded and used tyres, document the outcome            |
| October  | Clarify and confirm the natural rubber content per article; determine the role per sourcing route; sort origins by risk; record stock in customs warehouses      |
| November | Request plot data, production period and legality evidence; agree segregation contractually; risk assessment for standard risk; access to the information system |
| December | Test statements, brief the customs agent, numbers on delivery note and invoice, put the Art. 12 due diligence system in writing                                  |

Customs: import with C716 and reference number; produced before 29 Jun 2023 with Y132; re-export from a customs warehouse not covered; export by downstream actors without a reference number, dedicated TARIC certificate code announced (FAQ 5.6.1). Note 3: Hevea brasiliensis only. Not legal advice.