

EUDR Timber Compass 2026

For forestry businesses, sawmills, timber trade, panel, paper and furniture makers: which regulation applies to which wood, which headings are covered, who holds which role and what to do by 30 December 2026. Basis: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Annex I as amended by Del. Reg. (EU) 2026/2102, Guidelines C/2026/3896, drafts of the German EntwaldungsMG and AVV. As at 18 September 2026.

1. Existing-stock switch and deadlines

Two dates decide

For timber in the annex of the EU Timber Regulation, per the table in Guidelines C/2026/3896.

Harvest date	Placed before 30 Dec 2026	30 Dec 2026 to 30 Dec 2029	From 31 Dec 2029
Harvested before 29 Jun 2023	EUTR Timber Regulation	EUTR Timber Regulation	EUDR Deforestation Regulation
Harvested from 29 Jun 2023	EUTR Timber Regulation	EUDR Deforestation Regulation	EUDR Deforestation Regulation

What that means for derived products

Sawn timber, panels, furniture and paper made only from wood placed on the market before 30 Dec 2026 need no due diligence statement according to the guidelines, even if sold only in 2027; they must comply with the Timber Regulation. Condition: stock and supply contracts are documented with date and origin so that existing stock can be separated from new wood. Anyone who cannot separate applies the EUDR to everything from 30 Dec 2026.

Wood products outside the EUTR annex (e.g. 4402, 4417, 4419, 4421, ex 9401): no EUDR for wood from before 29 Jun 2023.

Source: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Art. 1(2), Art. 37, Art. 38; Guidelines C/2026/3896, section 3. polygon-one.com

Deadline	Applies to
30 Dec 2026	All products in the annex of the EU Timber Regulation, every company size: roundwood, sawn timber, veneer, panels, pallets, joinery, pulp, paper, case furniture, prefab buildings; plus medium and large operators and downstream operators and traders of any size for all other wood products
30 Jun 2027	Operators that are natural persons, micro or small enterprises (established as such by 31 Dec 2024), only for wood products outside the EUTR annex: charcoal, poles, wood wool, tools and handles, tableware, ornaments, other articles of wood, seats
31 Dec 2029	EUDR also for EUTR-annex timber harvested before 29 Jun 2023; until then the Timber Regulation

2. CN headings and EUTR flag

The right column decides the deadline

Annex I as amended by Del. Reg. (EU) 2026/2102, excluding used goods, waste, packing in use.

Heading	Product	EUTR annex	Deadline
ex 4401	Fuel wood, chips, pellets	●	30.12.2026
ex 4402	Charcoal	○	30 Jun 2027 small operators
ex 4403	Roundwood	●	30.12.2026
ex 4404	Hoopwood, poles, piles	○	30 Jun 2027 small operators
ex 4405	Wood wool, wood flour	○	30 Jun 2027 small operators
ex 4406	Railway sleepers	●	30.12.2026
ex 4407	Sawn timber	●	30.12.2026
ex 4408	Veneer sheets	●	30.12.2026
ex 4409	Profiled wood, parquet strips	●	30.12.2026
ex 4410	Particleboard, OSB	●	30.12.2026
ex 4411	Fibreboard, MDF	●	30.12.2026
ex 4412	Plywood, laminated wood	●	30.12.2026
ex 4413	Densified wood	●	30.12.2026
ex 4414	Frames for pictures and mirrors	●	30.12.2026
ex 4415	Cases, pallets, cable drums (traded empty)	●	30.12.2026
ex 4416	Casks, cooperage	●	30.12.2026
ex 4417	Tools, handles, shoe lasts	○	30 Jun 2027 small operators
ex 4418	Windows, doors, stairs, joinery	●	30.12.2026
ex 4419	Tableware and kitchenware	○	30 Jun 2027 small operators
ex 4420	Marquetry, caskets, ornaments	○	30 Jun 2027 small operators
ex 4421	Other articles of wood	○	30 Jun 2027 small operators
ex 47	Wood pulp	●	30.12.2026
ex 48	Paper and paperboard	●	30.12.2026
ex 9401	Seats with wooden frames, six subheadings	○	30 Jun 2027 small operators
9403 30-60, ex 91	Wooden furniture and parts	●	30.12.2026
ex 9406 10	Prefabricated buildings of wood	●	30.12.2026

● in the EUTR annex: 30 Dec 2026 for every size

○ not in the EUTR annex: small operators until 30 Jun 2027; downstream operators, traders and all others 30 Dec 2026

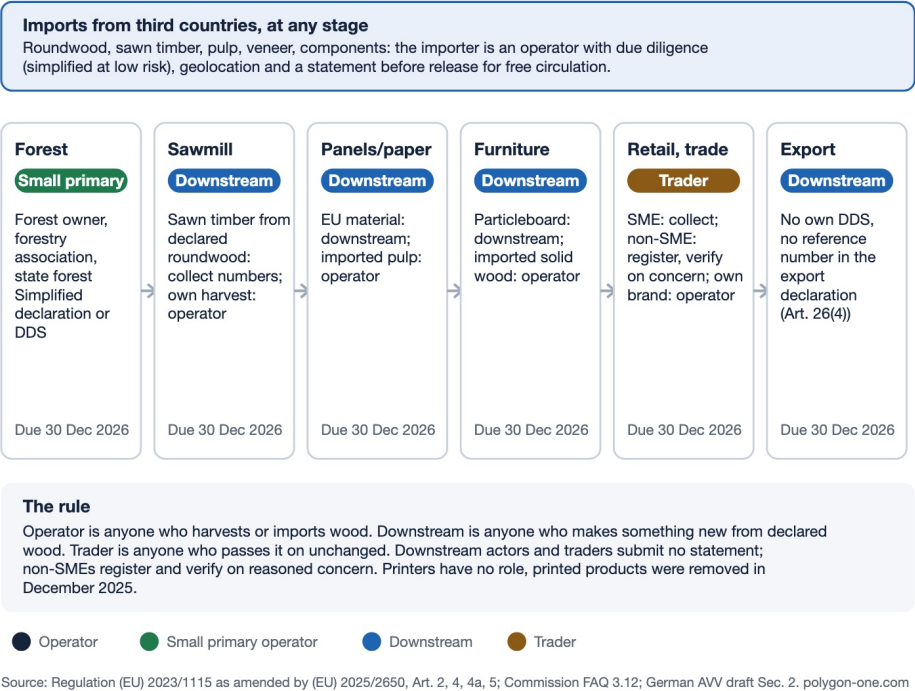
Not covered: bamboo, rattan, reed, straw (note 4); samples and test goods; printed matter (Ch. 49) since Dec 2025.

Source: Annex I Reg. (EU) 2023/1115 as amended by Del. Reg. (EU) 2026/2102; Annex Reg. (EU) No 995/2010; Art. 38(3). polygon-one.com

3. Roles in the timber chain

Declarations at the start of the chain and at every import

Deadline 30 Dec 2026 for every stage: EUTR annex, and downstream operators and traders have no deferral anyway.



Six scenarios

The same deadline, different depth

Deadline for all six: 30 December 2026, because of the EUTR annex, company size or role.

Business	Role	Due diligence	Statement
Forest owner, 40 ha, natural person	Small primary	simplified, no risk assessment	one-off simplified declaration, postal address
Sawmill, 18 staff, declared roundwood	Downstream	none; collect numbers, 5 years	none; own harvest: own statement
Importer, tropical timber from Brazil	Operator	full: geodata, risk assessment, mitigation	DDS before release, C716
Furniture maker, 300 staff, EU board + US oak	Operator	board: none; oak: simplified (low risk)	DDS for the oak; registered, verification duty
Paper mill, pulp from Scandinavia and Brazil	Operator	Scandinavia: none; Brazil: full	DDS for Brazilian pulp
Furniture retailer, 2,000 staff, own brand from Vietnam	Trader	resold goods: none; own brand: simplified or full by wood origin	registration, verification; own brand: DDS

Source: Regulation (EU) 2023/1115 as amended by (EU) 2025/2650, Art. 2, 4, 4a, 5, 13, 38; country benchmarking. polygon-one.com

4. Geolocation in the forest

- Declare the harvest area, not the enterprise and not the cadastral parcel; up to 4 ha a point, above that a polygon, coordinates with six decimals, plus the harvest period.
- Micro or small primary operators: postal address instead of geodata; under the AVV draft the business or home address with a national identification number suffices.
- Forestry associations are operators themselves if they place their members' timber on the market, for example after buying it standing, and then declare for the annual harvest; otherwise they can declare as authorised representative under Art. 6.
- Standing timber sales: the operator is whoever harvests and places the wood on the market (FAQ 3.12).
- Deforestation is only conversion to agricultural use; forest degradation the conversion of primary or naturally regenerating forest into plantation or other wooded land. Thinning, clear-cut with reforestation and salvage logging are neither.
- Species with full scientific name per species contained; certificates (FSC, PEFC) are aids, not substitutes; FLEGT licences prove legality, not deforestation-free status.

Roadmap to 30 December 2026

When	What
September	Check articles against Annex I, flag the EUTR annex; role per sourcing route; document existing stock and contracts
October	Ask forest owners and associations for identification or reference numbers; request polygons, species names, legality documents from import suppliers; harvest areas from forest management plans; information system access
November	Document the due diligence system under Art. 12; risk assessment per standard-risk supplier; test statements; brief the customs agent
December	Statements for the first sales and imports of 2027 with lead time, for roundwood contracts valid up to one year; numbers on delivery notes and in the ERP; check inspection readiness

Supervision in Germany under the drafts: BLE for import, export, processing and trade; Länder authorities for primary production, risk-based within forest supervision, control plan by 1 Mar 2027. Penalties up to 4 % of annual turnover, criminal offences for intent, sales bans, system access blocked for up to one year. Not legal advice.