

INFORMATIVE NOTE

PROPOSAL OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL AMENDING REGULATION (EU) 2023/1115



On 21 October 2025, the **proposal to amend Regulation (EU) 2023/1115**, known as the Regulation establishing deforestation regulations, was published. This proposal aims to provide solutions to the problems identified by operators taking into account the current wording of the standard, and to adjust the obligations of primary micro-operators and small operators, non-SME downstream operators and non-SME traders.

Therefore, these modifications include simplifications that reduce the administrative burden, maintaining the operability of the information system.

Likewise, the proposal also contemplates a **change of the date of entry into force** although it maintains the date of entry into force to 30 December 2025 in relation to certain obligations:

- **Micro or small enterprises:** they will have until **30 December 2026** to adapt.
- Notwithstanding the above, the control obligations by the competent authorities will apply from 30 June 2026 and 30 December 2026 depending on the type of operator.



The main changes introduced by the proposed amendment are summarized below:

The concept of "operator"

The EUDR is based on the premise that operators must know the origin of the products they use and, to do so, carry out all the necessary controls to certify that these products are deforestation-free and that they have been produced in accordance with the relevant legislation of the country of production.

In the current wording, "operator" is defined as any natural or legal person who **introduces or exports** relevant products.

The proposed amendment **excludes from this definition "downstream or downstream operators"** in the supply chain.

These are defined as any natural or legal person who **markets or exports relevant products made from relevant products**, covered by a due diligence statement or a simplified declaration.

INFORMATIVE NOTE

PROPOSAL OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL AMENDING REGULATION (EU) 2023/1115



Consequently, compliance with the obligations arising from the Regulation is limited solely and exclusively to importers and/or exporters who bring the relevant products into the EU or export them.

Concept of "merchant"

In the previous wording, "trader" was defined as any person in the supply chain other than the operator.

In the new proposal, it is defined as any person in the supply chain **other than the operator or the downstream operator**.

Due diligence

Due **diligence** requires detailed information gathering, risk assessment, mitigation measures, and annual inspection of the system.

The current regulation establishes a duty of care for operators before placing products on the market.

Obligations of operators

Operators are subject to a duty of care prior to the introduction or export of their products, must submit a due **diligence statement**, keep records for five years, and refrain from placing non-compliant products on the market.

The proposal establishes an obligation for operators to communicate to downstream operators or traders the **reference numbers of the due diligence declarations or declaration identifiers associated with** the relevant products.

In the case of **micro-operators and small primary operators**, the proposal introduces the obligation to submit **a simplified declaration form** set out in Annex III of the Regulation.

Obligations of traders

Traders and downstream or downstream operators are subject to similar obligations to collect and retain information on relevant products and must immediately report any risk of non-conformity.

Authorized Representatives

The proposed amendment to the Regulation clarifies that operators may appoint representatives to submit the due diligence statement, although the ultimate responsibility lies with the operator.

It also introduces the possibility for a **downstream operator or trader** (other than a natural person or micro-enterprise) **to act as an authorised representative**, with the ultimate

INFORMATIVE NOTE

PROPOSAL OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL AMENDING REGULATION (EU) 2023/1115



responsibility remaining with the operator.

Competent authority

The current Regulation obliges Member States to designate competent authorities to oversee the implementation of the Regulation, and to provide technical assistance and guidance. The proposed amendment provides that this control obligation also extends to **downstream or downstream operators and traders**.

Likewise, the controls will be applied from **30 December 2026** for these subjects, although, if a competent authority detects non-compliance before that date, it may issue warnings and recommendations.

In addition, the proposed amendment states that the Commission will develop an electronic interface based on the European Union's single window environment for customs, to enable the transmission of data, in particular notifications and applications. This electronic interface shall be operational by 1 December 2029.

Derogations and transitional provisions.

Given that the regulation collides with the provisions of Regulation (EU) No 995/2010 laying down the obligations of operators placing timber and timber

products on the market, it is proposed to repeal this Regulation as of 30 December 2025, establishing the following **transitional regime**:

- a) until **30 December 2026** to timber and wood products as defined in Regulation (EU) No 995/2010 (hereinafter referred to as the Regulation) placed on the market by **primary micro and small enterprises** or by undertakings which, on 31 December 2024, were incorporated as such.
- b) until **31 December 2028**, timber and timber products covered by the Regulation that were **produced before 29 June 2023 and placed on the market from 30 December 2026 by primary micro and small enterprises** or by companies established as such on 31 December 2024.
- c) until **31 December 2028**, to timber and wood products as defined in the Regulation that were **produced before 29 June 2023 and placed on the market from 30 December 2025**.

However, timber and wood products as defined in that Regulation, produced before 29 June 2023 and placed on the market from 31 December 2028 must comply with the provisions of the EUDR Regulation.

INFORMATIVE NOTE

PROPOSAL OF THE EUROPEAN PARLIAMENT AND OF THE
COUNCIL AMENDING REGULATION (EU) 2023/1115



Entry into force and application.

Finally, the proposed amendment contemplates a staggered entry into force with the following detail:

- a) **Micro or small enterprises:** the Regulation will apply from **30 December 2026**.
- b) **Operators, downstream operators and traders:** the due diligence obligations as well as the obligations affecting the competent authorities (recovery of costs by the relevant authorities, cooperation and exchange of information, provisional measures, customs controls and those provided for in Articles 31 and 32) shall apply from **30 December 2025**.
- c) Articles 16 to 19 (obligation to carry out checks), 22 (reporting by Member States), 24 (corrective measures in case of non-compliance) will apply from **June 2026 for operators, downstream operators and traders**.
- d) In the case of **operators established as micro or small enterprises as of December 30, 2026**.

We hope that these comments are useful. For more information, please consult the Customs and Excise Department of **bln palao abogados, S.L.P.**

Belén Palao Bastardés
Managing Partner
belen.palao@blnpalao.com

Melissa Segura Agüero
Lawyer
Melissa.Segura@blnpalao.com

Javier Martín Palomino
Lawyer
javier.martin@blnpalao.com