

EUDR Due Diligence guidance document

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EUROPEAN COFFEE FEDERATION

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1. Introduction

This Guidance document outlines the requirements for placing and making coffee[1] available on the EU market, as well as for coffee exports, in line with Regulation (EU) 2023/1115, commonly referred to as the European Union's Deforestation Regulation (EUDR), as amended by Regulation (EU) 2024/3234 and Regulation (EU) 2025/2650. Developed in alignment with Article 8 of the EUDR, this Guidance provides a structured framework for:

- Collecting the information, data, and documentation needed to meet the requirements of Article 9,
- Implementing risk assessment measures as outlined in Article 10, and
- Applying risk mitigation measures in accordance with Article 11.

Additionally, this Guidance includes practical examples on applying Due Diligence within the coffee trade and industry, aiming to support companies in establishing effective Due Diligence systems and to aid Competent Authorities in understanding the unique aspects of the coffee sector.

To ensure ongoing relevance, this Guidance will be reviewed and updated annually as per Article 12(2) EUDR and revised in accordance with any updates issued by the European Commission.

This edition (October 2026) updates the version of 28 May 2025 to reflect:

- the amendments introduced by Regulation (EU) 2025/2650, including the new application dates and the simplified obligations for downstream operators and traders;
- the country benchmarking system established by Implementing Regulation (EU) 2025/1093;
- the third edition of the Commission Guidance (Commission Notice C/2026/3896, July 2026);
- the Commission FAQs, including the August 2026 corrigendum on the classification of companies roasting and decaffeinating coffee;
- Commission Delegated Regulation (EU) 2026/2102 of 13 July 2026, adding soluble coffee to the scope of the Regulation.

2. Legal Disclaimer

The European Coffee Federation (ECF) has prepared this guidance document to the best of its knowledge to support companies with their implementation efforts relating to EUDR as well as to aid Competent Authorities as described above.

Any information, example or assessment contained in this guidance document is neither binding nor does it constitute legal advice in any way. Furthermore, the list of examples contained herein does not claim to be exhaustive, binding or exclusive.

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[1] EUDR Annex I. HS code 0901 – Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. Soluble coffee (HS 2101 11 00, extracts, essences and concentrates of coffee) is added to Annex I by Commission Delegated Regulation (EU) 2026/2102 and becomes subject to the EUDR from 30 December 2027 (see section 3.2.3).

a legally binding reference or advice. Users must be aware that interpretations by Competent Authorities or competent courts may deviate from the understanding applied at the time of development of this guidance document.

The guidance provided herein does not prevent ECF member companies or their affiliates, including parent companies, subsidiaries, or other related entities, from conducting a more comprehensive due diligence exercise if deemed necessary. Updates to this document are anticipated as new information and regulatory developments become available.

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3. Due Diligence

3.1 EUDR Context

The EUDR Articles referred to in this section are summarized and paraphrased descriptions of the provisions of EUDR. This section does not replace, add to or amend the provisions of the EUDR, which establishes the official legal obligations. This guidance document must be used in conjunction with EUDR, not as a 'stand-alone' reference.

EUDR, Article 3 – Prohibition

The Due Diligence Statement (DDS) resulting from the Due Diligence procedure will ensure that the green or roasted coffee is deforestation-free and has been produced in accordance with the relevant legislation of the country of production.

EUDR, Article 4(7) – Obligations of operators

Upstream operators shall communicate to downstream operators and traders further down the supply chain the reference numbers of the due diligence statements (or, for micro or small primary operators, the declaration identifiers) associated with the green or roasted coffee they have placed on the market or exported. In practice, the operator passes the number to its direct buyer, the first downstream operator or trader (FAQ 3.5). Since Regulation (EU) 2025/2650, Article 4(7) no longer requires operators to pass on the information demonstrating that due diligence was exercised.

EUDR, Article 8 – Due diligence

Prior to placing green coffee (or other relevant coffee products not already covered by a DDS) on the market or exporting them, upstream operators shall exercise due diligence regarding all coffee supplied by each supplier.

The Due Diligence (DD) shall include:

a) The collection of information, data and documents needed to fulfil the requirements set out in Article 9

b) Risk assessment measures as referred to in Article 10

c) Risk mitigation measures as referred to in Article 11

Where coffee is sourced exclusively from countries or parts thereof classified as low risk, operators may apply simplified due diligence under Article 13: they are not required to carry out the steps in (b) and (c), unless they obtain or are made aware of relevant information that would point to a risk of non-compliance. The list of countries classified as low risk is set out in Annex 5, where coffee-producing countries are shown in bold.

EUDR, Article 12 – Establishment and maintenance of DD systems, reporting and record keeping

Operators' Due Diligence system obligations:

- Establish and keep up to date a framework or procedures and measures to ensure that the green or roasted coffee placed on the market or exported complies with Article 3.
- Review at least once a year or when a new development could influence the DD system
- Report as widely as possible on an annual basis featuring:
  - Coffee description, quantity and country of production (Article 9)
  - Conclusions of the risk assessment (Article 10) and, if appropriate, the measures undertaken pursuant to Article 11 and a description of the information and evidence obtained and used to assess the risk.
  - A description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders, if applicable and if present in the area of production.
- Keep all documentation for at least 5 years and make available to competent authorities, upon request.

Article 33 – Information System

Upstream operators submit the DDS through the EUDR Information System, where it is made available to Competent Authorities.

3.1.1 Roles under the amended EUDR

Following the amendments introduced by Regulation (EU) 2025/2650, the EUDR distinguishes between the following roles. Classification depends on what a company does with a specific product, not on its general position in the supply chain, and the same legal entity may hold more than one role.

- **Upstream operator** – places relevant products on the EU market or exports them, where these are not already covered by a DDS. For coffee, this is generally the company importing green coffee into the EU, i.e. the company responsible for customs clearance (release for free circulation), whose customs declaration must refer to the DDS. Upstream operators exercise full due diligence and submit a DDS.
- **Downstream operator** – places on the market or exports relevant products made from relevant products already covered by a DDS. According to the Commission's FAQ corrigendum of August 2026, a company that roasts or decaffeinates coffee, where the processing results in a change in the HS or CN commodity code (e.g. CN 0901 11 → CN 0901 21), is generally a downstream operator, provided the upstream input was already covered by a DDS.
- **Trader** – any person in the supply chain other than the operator who makes relevant products available on the market, i.e. resells coffee without a transformation that changes the HS or CN commodity code.
- **Micro or small primary operator (MSPO)** – a micro or small undertaking established in a low-risk country placing on the market products it has produced itself. MSPOs may submit a simplified declaration instead of a DDS. As coffee production in the EU is negligible, this regime is only relevant for coffee where a micro or small producer established in a low-risk producing country (see Annex 5) itself places on the EU market coffee it has grown. In most coffee supply chains, the coffee is placed on the EU market by an importer subject to full or simplified due diligence.

Downstream operators and traders no longer submit their own DDS. They must:

- collect and retain the relevant DDS reference number or declaration identifier from the upstream operator, where applicable (under Article 5(3)(a), this applies only where the supplier is an operator; a downstream operator or trader buying from another downstream operator or trader does not need to obtain the reference number, see Example 6);
- register in the EUDR Information System (non-SME downstream operators and traders);
- where they are non-SMEs and obtain relevant information indicating that a product does not comply, inform the competent authorities before placing or making available on the market or exporting it; in the case of substantiated concerns, verify that due diligence was exercised and that no or only a negligible risk was found, and not place the product on the market unless this is demonstrated (Article 5(6));
- keep the required supplier and customer information for five years;
- inform the competent authorities and relevant parties where they obtain information indicating possible non-compliance (Article 5(5)).

Example: a company that imports green coffee (upstream operator) and then roasts it is a downstream operator for the roasted output.

Figure 1 compares the obligations of each role before and after the 2025 amendments.

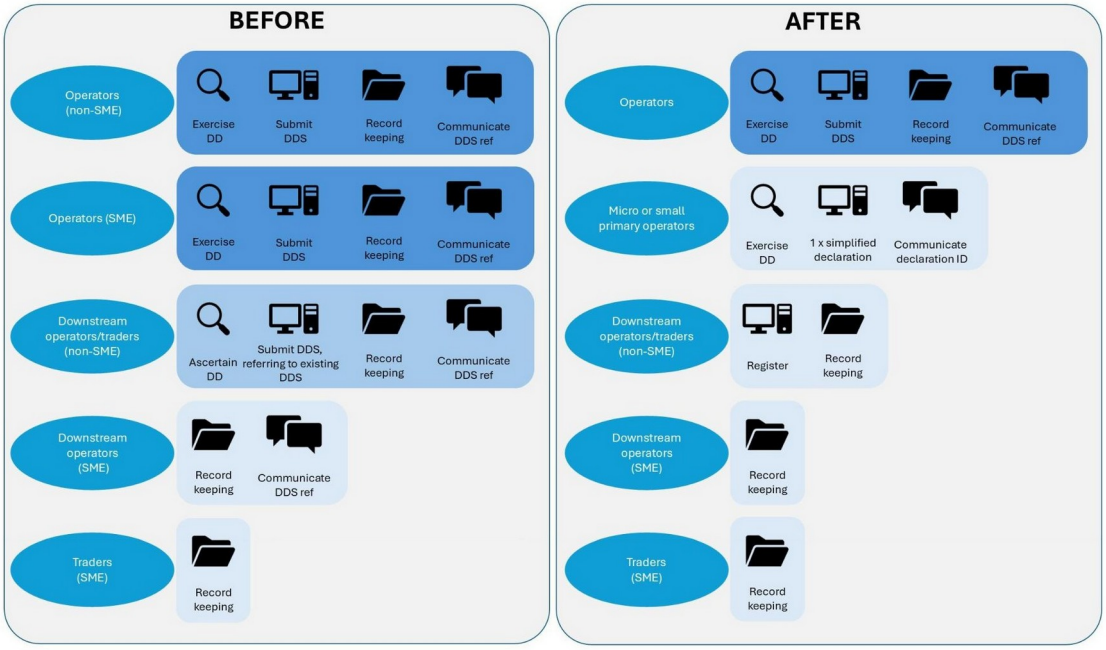


Figure 1 – Obligations by role before and after the amendments introduced by Regulation (EU) 2025/2650. Source: European Commission, Green Forum, "Roles and responsibilities" (2026).

3.1.2 Application dates

- **30 December 2026** – large and medium-sized operators, downstream operators and traders (FAQ 8.2).
- **30 June 2027** – micro and small undertakings (FAQ 8.1–8.2). For operators, it is decisive whether they were established as micro or small undertakings by 31 December 2024 (Article 38(3)). Micro and small operators previously covered by the EU Timber Regulation are not eligible for this date; 30 December 2026 applies to them instead.
- **30 December 2027** – products newly added to the scope by Delegated Regulation (EU) 2026/2102, including soluble coffee (HS 2101 11 00).

See Annex 3 for how company size is determined.

3.1.3 Northern Ireland and Norway

Northern Ireland

Under the Windsor Framework, the EUDR applies in Northern Ireland, where it replaces the EU Timber Regulation. It does not apply in Great Britain (England, Scotland and Wales). For coffee, the competent authority in Northern Ireland is the Department of Agriculture, Environment and Rural Affairs (DAERA). According to UK Government guidance:

- a business that is the first to place coffee on the Northern Ireland or EU market is an operator. This includes a Northern Ireland business buying coffee from Great Britain: for example, a Northern Ireland coffee shop buying coffee beans from a roastery in Great Britain is the operator for those beans;
- for coffee sent from Great Britain to a business in Northern Ireland, the DDS reference number (or declaration identifier) must be included in the Internal Market Movement Information or customs declaration. The facilitations of the UK Internal Market Scheme remain available;
- coffee moved from Northern Ireland to Great Britain is not subject to EUDR requirements;
- for coffee exported from Northern Ireland to countries outside the UK and the EU, the DDS reference number must be provided in the export declaration.

The UK Government has announced its intention to introduce separate deforestation regulations in Great Britain, with a scope and information requirements broadly aligned with the EUDR. Source: UK Government guidance on deforestation-free products in Northern Ireland (last updated 27 August 2026).

Norway

On 7 July 2025, the Norwegian Government decided to incorporate the EEA-relevant parts of the EUDR into the EEA Agreement, explicitly including products such as wood, coffee, cocoa, rubber and oil palm. Agricultural products such as beef and soya, as well as exports to countries outside the EEA, are excluded, as they fall outside the scope of the EEA Agreement; Norway will consider national rules for these. The Government announced that a proposal for national implementation would be submitted for public consultation. Source: Norwegian Government, 7 July 2025.

Until the EUDR is formally incorporated into the EEA Agreement and applies in Norway, Norway is outside the scope of the Regulation. Coffee shipped from Norway into the EU is therefore placed on the EU market by an operator subject to the EUDR, and coffee shipped from the EU to Norway is an export from the EU. At the time of writing, ECF has not been able to confirm the formal incorporation; companies trading with Norway should check the current status with the Norwegian authorities.

3.2 Article 9 – Information requirements

Upstream operators placing green coffee on the EU market commit themselves to collect, organise and keep for 5 years the relevant information, accompanied by evidence, relating to each relevant product.

3.2.1 Definitions (EUDR, Article 2 – Definitions)

- **(15) 'Operator'** means any natural or legal person, who, in the course of a commercial activity, places relevant products on the market or exports them.

A responsible business or individual that moves coffee into or out of the EU customs zone in the course of a commercial activity. Typically, for imports this will be either a coffee 'trade-house' (supplier of green beans from origin) or the roaster based in EU. For an export, this may be a roaster but could also be a retail or foodservice business exporting finished goods. Following Regulation (EU) 2025/2650, operators are either upstream or downstream operators (see section 3.1.1).

- **(17) 'Trader'** means any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the market.

  A responsible business or individual that supplies coffee (for distribution, consumption or use) in the course of commercial activity within the EU. This will include wholesalers, retailers and foodservice businesses reselling coffee without a transformation that changes the HS or CN commodity code, as well as potentially others. Roasters and decaffeinators are generally downstream operators (see section 3.1.1).[2]

- **(16) 'Placing on the Market'** means the FIRST making available of a relevant commodity or relevant product on the Union Market.

  The operator that is responsible for the customs clearance of the green or roasted coffee, into or out of the EU market, under customs procedure 'release for free circulation'.

- **(18) 'Making available on the Market'** means any supply of a relevant product for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge.

  The trader that is responsible for the supply of green, roasted and decaffeinated coffee for distribution, consumption or use on the EU market in the course of a commercial activity, whether in return for payment or free of charge, once the coffee has been custom-cleared by the operator.

Examples:

The examples below show how the roles apply in the most common coffee supply chains. They follow the Commission's guidance on roles and responsibilities and the coffee scenario (Scenario 7) of the EUDR supply chain infographics (5th edition). To identify your role, ask three questions for each consignment:

- **Who releases the coffee for free circulation in the EU (customs clearance)?** That company is the **upstream operator**: it exercises due diligence and submits the DDS. If it is established outside the EU, the first EU-established company that makes the coffee available on the market is also an operator (Article 7).
- **Does your processing change the CN/HS code?** Roasting (CN 0901 11 → 0901 21) or decaffeinating does. A company that processes coffee already covered by an upstream DDS and places the new product on the market or exports it is a **downstream operator**. A company that resells coffee without changing the code is a **trader**.
- **Did you buy directly from the upstream operator?** Then you are the **first downstream operator or trader**: you collect and keep the upstream DDS reference number for five years, but you do not pass it on. Later buyers do not need it.

What every downstream company must do. All downstream operators and traders keep the name and contact details of their suppliers and business customers for five years, and inform their buyers and the competent authorities if they find that a product might not comply. Non-SME

[2] In the May 2025 version of this guidance, roasters and decaffeinators were classified as traders, on the understanding that Annex I lists HS code 0901 without differentiating between sub-codes (EC FAQ V4, 3.1.1). The Commission's FAQ corrigendum of August 2026 clarifies that where roasting or decaffeinating results in a change in the HS or CN commodity code, the company is generally classified as a downstream operator.

downstream operators and traders must also register in the Information System and, in the case of substantiated concerns, verify that due diligence was exercised upstream (Article 5(6)). Consumers have no obligations under the EUDR.

Whatever the role, each company must be able to demonstrate compliance with its obligations to the competent authorities designated by the Member States (Article 14; list in Annex 6). Competent authorities carry out risk-based checks on operators, downstream operators and traders established in the EU (Article 16), and customs authorities control relevant products released for free circulation or exported (Article 26).

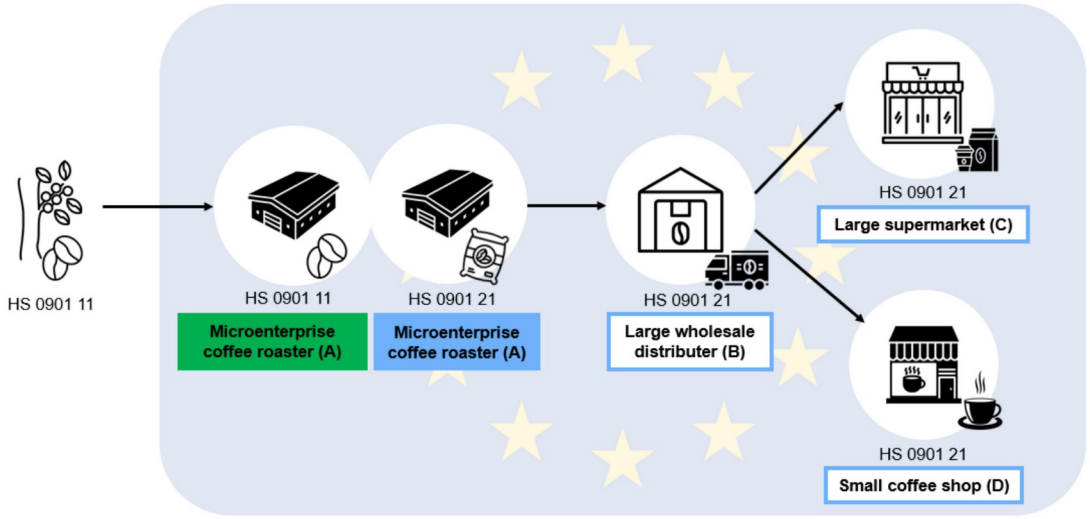


Figure 2 – Roles in a coffee supply chain. Microenterprise roaster A imports green coffee (HS 0901 11) and is the upstream operator (green). Once it roasts the coffee (HS 0901 21), A is also the first downstream operator (blue). Wholesale distributor B, supermarket C and coffee shop D are traders; B also submits the DDS on A's behalf as authorised representative. Source: European Commission, EUDR supply chain infographics (5th edition, 2026), Scenario 7.

Summary of the examples

Example	Upstream operator (due diligence + DDS)	Downstream operator	Trader	Keeps the upstream DDS reference number
1 – Import, roast, sell in the EU	A (importer)	B (roaster)	C (retailer)	B
1b – Roaster imports itself	B (green coffee)	B (roasted coffee)	C	– (B submits the DDS)
2 – Import, roast, export	A	B (exporter)	–	B
3 – Non-EU seller, EU roaster imports	B	B (roasted coffee)	–	– (B submits the DDS)
4 – Non-EU company imports itself	A (non-EU) and B (EU, Art. 7)	C (roaster)	–	C (B's reference)
5 – Authorised representative	B (DDS submitted by D on B's behalf)	–	–	B's first buyer
6 – Extra trader before the roaster	A	C (roaster)	B	B
7 – Re-import	–	Re-importer	–	Supplier's reference or 22EU2222222222 in the customs declaration

Example 1 – Green coffee imported, roasted and sold in the EU

EU trade-house A imports green coffee and sells it to EU Roaster B. B roasts and packs the coffee and sells it to EU retailer C, which sells it to consumers.

- **A – upstream operator.** A releases the coffee for free circulation, exercises due diligence, submits a DDS and passes the DDS reference number to B.
- **B – downstream operator.** Roasting changes the CN code (0901 11 → 0901 21). As the first buyer from A, B collects and keeps A's DDS reference number. B does not submit a new DDS and does not pass the reference number on to C.
- **C – trader.** C resells the roasted coffee unchanged. It keeps records of its supplier and business customers; it does not need a DDS reference number.

Variant 1b – the roaster imports the coffee itself. A sells the green coffee to B before customs clearance, and B releases it for free circulation.

- **B – dual role:** upstream operator for the green coffee (due diligence and DDS at import) and downstream operator for the roasted coffee it sells. No additional DDS is needed for the roasted coffee, and B does not pass its DDS reference number on to C. This corresponds to the Commission's coffee scenario.
- **A** has no EUDR role for this transaction, as it does not place the coffee on the EU market.
- **C – trader**, as above.

Example 2 – Green coffee imported, roasted in the EU and exported

EU trade-house A imports green coffee and sells it to EU Roaster B, which roasts it and exports it outside the EU.

- **A – upstream operator.** Due diligence, DDS, and DDS reference number passed to B.
- **B – downstream operator** when exporting the roasted coffee. B keeps A's DDS reference number but does not submit a new DDS. Under Article 26(4), a downstream operator does not have to provide a DDS reference number in the export declaration (see also FAQ 5.6.1).
- If B imported the green coffee itself (as in Variant 1b), B is the upstream operator at import and a downstream operator when exporting the roasted coffee. Again, no DDS reference number is required in the export declaration.
- UK Government guidance indicates that a dedicated TARIC certificate code is used in the export declaration to show that no reference number is required for an export by a downstream operator. Check the code in the EU TARIC database.

Example 3 – Non-EU trade-house sells to an EU roaster, which imports the coffee

Trade-house A, established outside the EU, sells green coffee to EU Roaster B. B releases the coffee for free circulation and roasts it.

- **A – no EUDR role.** Selling coffee to an EU-based buyer who imports it is not placing it on the EU market.
- **B – dual role:** upstream operator for the imported green coffee (due diligence and DDS) and downstream operator for its roasted coffee.

Example 4 – Non-EU trade-house imports the coffee into the EU itself

Trade-house A, established in Switzerland, itself releases the green coffee for free circulation in the EU (using an EU EORI number) and sells it to EU trade-house B, which sells it to EU Roaster C.

- **A – upstream operator** established outside the EU. A exercises due diligence and submits a DDS.

- **B – also an upstream operator.** Under Article 7, the first EU-established company that makes the coffee available on the market is deemed an operator, because there must always be at least one EU-established operator in the chain. B carries out its own due diligence, submits its own DDS and passes its DDS reference number to C.
- **C – downstream operator** for its roasted coffee. As the first buyer from B, C keeps B's DDS reference number.
- **Key difference from Example 3:** here the non-EU company itself places the coffee on the EU market, so the chain has two upstream operators, each submitting a DDS. The Commission's cocoa scenario (Scenario 8) applies the same rule.

Example 5 – Using an authorised representative

EU Roaster B imports green coffee bought from trade-house A. B mandates D, a company established in the EU (for example its customs agent or a compliance service provider), to submit B's DDS.

- **B – upstream operator.** B remains fully responsible for the compliance of the coffee.
- **D – authorised representative (Article 6).** D must be established in the EU, register separately in the Information System, and provide the competent authorities with a copy of its written mandate on request. Acting as customs representative and as EUDR authorised representative are two separate mandates.
- In the Commission's coffee scenario, a wholesale distributor acts as authorised representative for a micro-enterprise roaster.

Example 6 – An additional EU trader between importer and roaster

EU trade-house A imports green coffee and sells it to EU trade-house B, which resells it unchanged to EU Roaster C.

- **A – upstream operator.** Due diligence, DDS, and DDS reference number passed to B.
- **B – trader and first downstream buyer.** B collects and keeps A's DDS reference number but does not pass it on to C.
- **C – downstream operator** for its roasted coffee. C does not need a DDS reference number and does not submit a DDS; it keeps records of its supplier (B) and its business customers.

Example 7 – Coffee re-imported into the EU

Coffee already placed on the EU market is exported and later brought back into the EU.

- The re-importer is a **downstream operator**, provided it can show that the coffee was previously placed on the EU market and was therefore subject to due diligence. It keeps this evidence.
- In the customs declaration, the re-importer gives the DDS reference number received from its supplier or, if none was provided, the conventional reference number 22EU2222222222.

For further clarity regarding a company's position in the supply chain, see the Commission's roles and responsibilities page and the EUDR supply chain infographics (5th edition, September 2026). Annex 2 of this ECF guidance document provides an overview of the obligations by role (upstream operator, downstream operator, trader) and size (non-SME/SME), updated to reflect Regulation (EU) 2025/2650.

3.2.2 EU Information System

The Information System (IS) serves as the IT platform where upstream operators submit their Due Diligence Statements (DDS) to comply with the EUDR requirements. Non-SME downstream operators and traders must also register in the Information System. The Information System is

hosted on the EU TRACES[3] platform. It was launched on 4 December 2024; registration and testing are open, and early registration is advisable to allow time for set-up and testing.

To register, please visit the EUDR Due Diligence Registry. See also the Commission's Guide to the Information System.

3.2.3 Specific Information requirements to be included in the DDS

All EUDR upstream operators shall collect from the suppliers the EUDR Article 9 information, documents and data which demonstrate that the relevant products comply with EUDR Article 3:

EUDR Article 9 (1)	**Coffee specifics for products first placed and made available on the EU market**
a) A description, including the trade name and type of the relevant products;	Harmonized System (HS) Code administered by the World Customs Organization Green: o 0901.11 Coffee, not roasted, not decaffeinated o 0901.12 Coffee, not roasted, decaffeinated Roasted: o 0901.21 Coffee, roasted, not decaffeinated o 0901.22 Coffee, roasted, decaffeinated **Soluble coffee:** soluble coffee was not included in the original Annex I. Commission Delegated Regulation (EU) 2026/2102 of 13 July 2026 (published in the Official Journal on 17 September 2026) adds **HS 2101 11 00 – Extracts, essences and concentrates of coffee** to Annex I. This applies from **30 December 2027**. According to Article 15 of the European Standard Contract for Coffee (ESCC), advice of shipment or delivery must include a reference to the quantity and description.
b) The quantity of the relevant products; for relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 against the indicated Harmonised System code, or, in all other cases, the quantity is to be expressed in net mass or,	Quantity to be expressed in kilograms of net mass Example: 100 x 60 kilos net bags equal 6.000 Kg According to the ESCC: *Shipping. Article 1. Quantity* The quantity shipped or loaded shall be that stated in the contract. A tolerance of 3% in weight, more or less, shall be permitted only if the difference is due to circumstances beyond the control of the sellers.[4] *Shipping. Article 20. Shipping Documents* (iii) certificate of weight *Spot/Delivery. Article 2. Quantity* The quantity to be tendered shall be that stated in the

[3]The main objective of the TRACES system is to streamline the certification process, all related entry procedures and to offer a fully digitised and paperless workflow in line with the European Commission's policy priority, 'A Europe fit for the digital age'.

[4]Changes in weight can occur because of changes in humidity.

EUDR Article 9 (1)	Coffee specifics for products first placed and made available on the EU market
where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement;	contract
c) The country of production and, where relevant, parts thereof;	**First placed on the market** Green coffee country of origin as specified in the contract and mentioned on shipping documents. As additional proof, Certificates of Origin may be used, as per ESCC Article 20 (shipping documents). All International Coffee Organization (ICO) members are obliged to produce a certificate of origin. Further information: List of ICO members and ICO Rules on Statistics Certificate of Origin **Downstream operators and traders** Collect and retain the reference number(s) of the DDS submitted by the upstream operator for the coffee they place or make available on the market. They do not need to collect the Article 9 information themselves.
d) The geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production; where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be included; any deforestation or forest degradation on the given plots of land shall automatically disqualify all relevant commodities and relevant products from those plots of land from being	**First placed on the market** Geolocation of all plots of land where the green coffee was produced, stored in GeoJson format or any format that can be converted to GeoJson Example. • GPS coordinate with 6 decimal digits for plots of land no larger than 4 hectares: "40.714728,-73.998672". To be noted that the use of polygons is also possible and proliferating as it helps reduce the occurrence of false positives. • Polygon coordinates for plots of land of more than 4 hectares. Sufficient GPS coordinates that allow calculating the farm perimeter. The date or time range of production will correspond with the harvest season Example of coffee harvest season • Vietnam. From October to September • Indonesia. From April to March Further information: ICO exporting members' crop years

EUDR Article 9 (1)	Coffee specifics for products first placed and made available on the EU market
placed or made available on the market or exported; (…); for all other relevant products of Annex I, the geolocation shall refer to the plots of land;	(Annex 1) **Downstream operators and traders** Downstream operators and traders no longer submit their own DDS (Regulation (EU) 2025/2650). They collect and retain the reference number of the upstream DDS.[5] Where they obtain relevant information, including substantiated concerns, indicating that a product is at risk of not complying, they must immediately inform the competent authorities and the businesses they supplied (Article 5(5)).
e) The name, postal address and email address of any business or person from whom they have been supplied with the relevant products;	**First placed on the market** Company or person from whom the coffee has been supplied Example. Identified as Tier 1[6] supplier • Tier 1 supplier name • Tier 1 supplier registered address • Tier 1 supplier email address (main contact) **Downstream operators and traders** Contact details of the supplier that supplied the relevant products, to be kept for five years.
f) The name, postal address and email address of any business, operator or trader to whom the relevant products have been supplied;	Company to whom the coffee has been supplied. Example: Identified as Client • Client's name[7] • Client's registered address • Client's email address (main contact) Downstream operators and traders also keep this customer information for five years.
g) Adequately conclusive and verifiable information that the relevant products are deforestation-free;	**First placed on the market** This information may only be compiled once the risk assessment has been made (Article 10) and appropriate mitigation measures have been taken (Article 11), unless

[5]Under the original text of the EUDR, downstream operators and traders had to 'ascertain' that due diligence had been exercised upstream and submit their own DDS referencing the upstream DDS. Regulation (EU) 2025/2650 removed the obligation for downstream operators and traders to submit their own DDS. They retain the obligations listed in section 3.1.1 and remain responsible where they obtain relevant information indicating possible non-compliance.

[6]Tier 1 supplier. The first company or person supplying coffee to the operator first placing the coffee on the EU market.

[7]As operators first placing coffee on the EU market do not necessarily have a client at the moment of importing, this element of Article 9 is interpreted as storing the information once relevant products have been supplied, which would be after the moment that a Due Diligence Statement for import has been submitted. This element would in that case also not be relevant for risk assessment.

EUDR Article 9 (1)	Coffee specifics for products first placed and made available on the EU market
	simplified due diligence under Article 13 applies. When submitting the DDS in the IS, the system will require the upstream operator to check a box assuring that the relevant product (coffee) is deforestation-free. **Downstream operators and traders** Downstream operators and traders rely on the DDS submitted by the upstream operator. Under Article 4(7), upstream operators communicate the DDS reference numbers (or declaration identifiers) to their direct buyers.
h) Adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity	**First placed on the market** This information may only be compiled once the risk assessment has been made (Article 10) and appropriate mitigation measures have been taken (Article 11), unless simplified due diligence under Article 13 applies. When submitting the DDS in the IS, the system will require the upstream operator to check a box assuring that the relevant product (coffee) has been produced in accordance with the legal status of the area of production (see the Commission FAQ and the Commission Guidance, 3rd edition (2026), on legality).[8] **Downstream operators and traders** As under (g): downstream operators and traders rely on the DDS submitted by the upstream operator and on the information communicated under Article 4(7).

3.3 Article 10 – Risk Assessment

Simplified due diligence (Article 13). Where coffee is sourced exclusively from countries or parts thereof classified as low risk under Implementing Regulation (EU) 2025/1093 (see Annex 5), operators are not required to carry out risk assessment (Article 10) or risk mitigation (Article 11), unless they obtain or are made aware of relevant information that would point to a risk of non-compliance. They must still collect the Article 9 information and submit a DDS. Sourcing from standard- and high-risk countries remains subject to full due diligence. Competent authorities' annual checks cover at least 9% of operators sourcing from high-risk countries, 3% for standard risk and 1% for low risk (Article 16).

A DD risk assessment is not a check-box exercise; it requires a customized approach by each business to determine and implement what they consider best. While a baseline can guide expectations, each company must adapt it to their unique context.

In the context of EUDR, risk assessment is a comprehensive process carried out after detailed supply chain mapping and identification of all suppliers, including in the case of the operator, the collection of precise geolocation data for production areas. The risk assessment aims to identify

[8]Companies may also refer to the Legality Due Diligence Navigator of the European Forest Institute (EFI), which provides country tools on legality requirements, including for coffee in Colombia, Honduras and Peru. This information is indicative only and does not constitute legal advice.

and evaluate potential risks in the supply chain, specifically focusing on the likelihood of deforestation activities, the reliability of suppliers, and the effectiveness of current control measures.

By assessing these factors, businesses can implement targeted actions to address and reduce the identified risks. A crucial component of risk assessment is engaging with suppliers to ensure compliance. This involves clear communication of EUDR requirements, providing training and support to help suppliers meet these standards, and conducting regular audits and monitoring activities to verify ongoing adherence. Through this proactive approach, businesses work closely with their suppliers to uphold EUDR compliance and minimize deforestation-related risks in their supply chains.

3.3.1 Types of risks:

- **Deforestation**, implying the conversion of forest[9] to agriculture use, whether human induced or not, after 31 December 2020.
- **Legality**, implying compliance with the laws applicable in the country (area) of production concerning the legal status of the area of production in terms of: land use rights, environmental protection, forest-related rules, third parties' rights, labour rights, human rights protected under international law, the principle of free, prior and informed consent including as set out in the UN declaration on the Rights of Indigenous Peoples, tax, anticorruption, trade and customs regulations.
- **Supplier & country risk matrix.** Combination of the supplier and country risks (deforestation and legality) will inform the EU operator on the supply chain risk that can be used to determine the need for mitigation actions. Based on the supplier preparedness and the country deforestation and legality risk assessment, EU operators should classify their supply chain risk for each supplier / origin as follows:

  Example of risk matrix (for illustration purpose only):

Deforestation / Legality risk ↓ Supplier risk →	**LOW**	**MEDIUM**	**HIGH**
LOW	LOW	MEDIUM	MEDIUM
MEDIUM	MEDIUM	MEDIUM	HIGH
HIGH	MEDIUM	HIGH	HIGH

3.3.2 Specific Risk Assessment requirements

EUDR Article 10	**Coffee specifics for products first placed and made available on the EU market**
a) The assignment of risk to the relevant country of production or parts thereof in accordance with Article 29	The Commission adopted the country benchmarking through Implementing Regulation (EU) 2025/1093 of 22 May 2025, classifying countries or parts thereof as low, standard or high risk. The methodology is set out in the accompanying Commission Staff Working Document (SWD(2025) 129). The classification is subject to review; operators should check the

[9]Definition of Forest. Article 2. Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10% or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban use.

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
	current classification of each country of production. Where coffee is sourced exclusively from low-risk countries or parts thereof, simplified due diligence under Article 13 may apply (see section 3.3). The list of low-risk countries, with coffee-producing countries in bold, is set out in Annex 5. Generic risk tools may also be used such as the Accountability Framework, CSR Risk Check, World Bank Group, OECD Guidelines, OECD Supply chains, International Trade Centre Step-by-step guide on EUDR
b) The presence of forest in the country of production or parts thereof	Service providers may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps. **First placed on the market** Assessment may be done by using a combination of open-source information such as: Global forest & deforestation alert layers: o Global Forest Resources Assessment 2020 - FAO o Tropical Moist Forest & Transition Map 2020 (TMF) o GLAD Primary Forest (GLAD primary) o GLAD Tree Cover Loss (GLAD TCL) o Environmental Performance Index National/local forest and land use/cover layers in 2020: o Brazil/Peru/Ecuador/Bolivia: MapBiomas **Making available on the market** The operators will have to share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
c) The presence of indigenous peoples in the country of production or parts thereof	Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps. **First placed on the market** Assessment may be done by using a combination of open-source information such as: ICCA Registry; Free, Prior, and Informed Consent, AFI; Consolidated List of Persons, Groups and Entities Subject to EU Financial Sanctions; Indigenous Navigator; LandMark – Global Platform of Indigenous and Community Lands; **Making available on the market**

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
	The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
d) Consultation and cooperation in good faith with indigenous peoples e) Duly reasoned claims by indigenous peoples	Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps. **First placed on the market** Emphasis should be placed on identifying where indigenous rights violations and environmental risks are genuinely material. Consultations to focus on high-risk regions and specific contexts. When risks are elevated, pre-competitive consultations, ideally facilitated once a year through industry collaborations, can be more effective. A checklist example: • Supplier Questionnaire: o Is there a known presence of conflict or indigenous rights risks? o Are Good Corporate Practice (GCP) standards implemented? o Are conversations held at the local/national level with sector associations where risks are identified? o Is there alignment with relevant national laws? • Grievance Mechanism: o Does a grievance mechanism exist? o Are there any unresolved conflicts or active resolutions? **Making available on the market** The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
f) Prevalence of deforestation or forest degradation in the country of production or parts thereof	Service providers and independent third-party assurance systems may include this assessment in their due diligence protocol. It is important to understand their methodology, which may involve the following steps. **First placed on the market** Assessment can be conducted using a combination of open-source information referenced in (b) or other tools like Global Forest Watch; however, distinguishing between forests and agroforestry coffee plots poses a significant

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
	challenge. This difficulty can lead to false positives in deforestation checks, where coffee grown under a tree canopy, may be misidentified as deforested areas. **Making available on the market** The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
g) The source, reliability, validity, and links to other available documentation of the information referred to in Article 9(1) including: • (g) Deforestation risk assessment • (h) Legality risk assessment	**First placed on the market** The supplier assessment that can be made by the answers provided in the supplier questionnaire and the quality of the data provided will be key to help ensure the reliability and validity of the information requirements. As examples of control, you may ask for a sample assessment of geocoordinates, ask that the documents are signed by a legal representative and for a description of how the validation is being done by the supplier to ensure the robustness of the methodology. **Making available on the market** The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
h) Concerns in relation to the country of production and origin or parts thereof such as:	**First placed on the market** Assessment may be done by using a combination of open-source information referred to below. **Making available on the market** The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
• Level of corruption	Corruption Perceptions Index (latest edition) (country but not commodity specific) To be noted that it is not possible to prove the absence of corruption but the presence of mechanisms to prevent it.
• Prevalence of document and data falsification, lack of law enforcement	Worldwide Governance Indicators
• Violations of international human rights	Our World in Data – human rights Rainforest Alliance

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
• Armed conflict	RULAC: Rule of Law in Armed Conflicts
• Presence of sanctions imposed by the UN Security Council or the Council of the European Union	United Nations Security Council Consolidated List; EU autonomous sanctions regimes; Consolidated List of Persons, Groups and Entities Subject to EU financial sanctions
i) Complexity of the supply chain and the stage of processing, in particular difficulties in connecting the product to the plot of land where it was produced j) Risk of circumvention of this Regulation or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring	**First placed on the market** The assessment that can be made by the answers provided in the supplier questionnaire and the quality of the data provided. Generally speaking, a supply chain entails a greater risk of non-compliance with the regulation and/or circumvention if such supply chain is more complex. To assess the complexity of the supply chain, the operator can answer the following questions: • How many processors/steps were, starting from first production, in the supply chain before the product was first placed on, made available on, or exported from the EU market? • Does the relevant product come from several plots/countries of production? • Is the product highly processed and does it contain multiple relevant products? ➔ See further: Commission Guidance, 3rd edition (Commission Notice C/2026/3896) **Making available on the market** The operators will share with the downstream operators and traders further down the supply chain how they have assessed the point which may be done by referring to the above procedure.
k) Conclusions of the meetings of the commission expert groups supporting the implementation of this Regulation, as published in the Commission's expert group register	Commission Expert Groups are set up by the Commission to provide them with advice and expertise, an example would be the multistakeholder platform on protecting and restoring the world's forests. They all have a dedicated website, which may be accessed via a link from the Register[10].
l) Substantiated concerns submitted under Article 31, and information on the	Competent authorities will promptly evaluate all substantiated concerns received. Operators and traders are required to fully cooperate with any subsequent requests

[10]The EC to confirm the role of the multistakeholder platform or create a new expert group.

EUDR Article 10	Coffee specifics for products first placed and made available on the EU market
history of non-compliance of operators or traders along the relevant supply chain with the regulation	from the relevant competent authority. Judgments as published by the European Commission in accordance with Article 25(3) of the Regulation to be included in the operators and traders' assessment.
m) Any information that would point to a risk that the relevant products are noncompliant;	The assessment should include well-founded risks identified by sources such as the European Commission or FAO as well as from the operator's own audits.
n) Complementary information on compliance with this Regulation,	The assessment should include any additional information deemed important by the business and may integrate elements from third-party assurance systems.
• Annual revision (at least)	The Risk Assessment procedure should be revisited at least once per year taking into consideration aspects such as: changes in country benchmarking rating; conclusions of Commission Expert Group; major changes in government policies with regard to agriculture, land rights, forests and data privacy regulations, geo political factors (war, natural and humanitarian disasters); major deforestation events; significant currency fluctuations; designations or removal of designations of national parks and/or protected areas; breakdown of IT systems and significant occurrence of cybercrime; grievances or substantiated concerns submitted to competent authorities under Article 31.
• Procedures to be made available and explained to Competent Authorities upon request	Operators and traders should develop a clear and detailed roadmap outlining their risk assessment process to ensure compliance.

3.4 Article 11 – Risk Mitigation procedures and measures

Under Article 11 of the EU Deforestation Regulation (EUDR), risk mitigation refers to the steps that companies must take to reduce or eliminate identified risks of deforestation and forest degradation within their supply chains. Once a risk assessment (as outlined in Article 10) highlights potential deforestation-related risks, businesses are required to implement specific, proactive measures to address these concerns.

Risk mitigation is not required where simplified due diligence under Article 13 applies (sourcing exclusively from low-risk countries or parts thereof), unless information pointing to a risk of non-compliance is obtained.

Risk mitigation may include actions such as improving supply chain transparency, engaging in closer communication and collaboration with suppliers, and introducing more robust monitoring systems, including satellite tracking or third-party verification, to verify compliance. Additionally, businesses may need to provide targeted support, guidance, and training to suppliers to ensure they meet EUDR standards, as well as conduct more frequent audits to ensure ongoing

compliance. If risks cannot be sufficiently mitigated, companies may be required to avoid or cease sourcing from high-risk suppliers or regions.

For coffee made available on the market, the upstream operators will clearly explain to the downstream operators and traders further down the supply chain how they determine and implement the risk mitigation measures. The explanation will feature the steps they take to ensure compliance with the requirements laid out in Article 11.

EUDR Article 11	**Coffee specifics for products first placed on the EU market and exported**
a) Requiring additional information, data or documents;	Depending on the type of risk the required additional information will vary. Examples: • Deforestation: ground proofing or higher resolution imagery • Legality: further assess the aspect at higher risk, using documents such as the ones listed in the Commission Guidance, 3rd edition (2026), on legality. Official documents issued by countries' authorities, contractual obligations, complementary information issued by public and private certification schemes, etc. • Supplier: dive deeper into the questionnaire • Country: compare benchmarking and different country risk assessments
b) Carrying out independent surveys or audits;	• An independent assessment will help ensure procedures are effective • A strong methodology will strengthen reliability and accountability in compliance practices. • On a case-by-case basis, an ad-hoc, sample-based or periodic third-party assessment to verify supplier information will ensure impartiality and credibility. • Appropriate checks on suppliers' due diligence processes and dedicated resources are critical to maintaining transparency and compliance throughout the supply chain.
c) Taking other measures pertaining to information requirements set out in Article 9, such as capacity-building and investments	• Investments of the company in the production area. • Awareness raising and training at the level of suppliers and farmers' organisations • Cooperation with local government and relevant stakeholders • Collaboration with national traceability system, if available
d) Model risk management practices, reporting, record-keeping, internal control and	• **Model Risk Management Practices:** Non-SME operators should implement robust systems for risk assessment, mitigation, and monitoring, ensuring

EUDR Article 11	Coffee specifics for products first placed on the EU market and exported
compliance management, including the appointment of a compliance officer at management level for non-SME operators	compliance with due diligence obligations (DDO). • **Reporting, Record-Keeping, and Internal Controls:** Establish clear protocols for tracking and documenting compliance activities, supported by rigorous internal control mechanisms. This ensures transparency, accountability, and readiness for audits or external reviews. • **Appointment of a Compliance Officer:** Assign a dedicated compliance officer at the management level as the main point of contact, particularly for addressing due diligence procedures (DDP). This role ensures specialized oversight and drives the integration of compliance into business processes.
e) Independent audit function to check the internal policies, controls and procedures of (d)	• An independent assessment will help ensure internal policies, controls, and procedures are effective and align with compliance standards.
f) Risk mitigation decisions should be well documented	Clarity in the explanation as to why it was concluded that there is negligible risk.
g) Annual revision of the mitigation procedures	Risk mitigation measures should be revisited at least once a year.
h) Procedures to be made available and explained to the competent authorities upon request	Operators and traders should develop a clear roadmap detailing how they determine and implement risk mitigation measures to ensure EUDR compliance.

ANNEX 1 – Supplier evaluation template

			QUESTION	ANSWER
Supplier policy and commitment			Do you have an internal management system in place for EUDR compliance?	Yes (Provide document or URL) No
			Which IT tools designed for EUDR compliance do you use? What do you use them for?	Yes (what for & website link) No
			Do you use a third-party verification for EUDR compliance	Yes (list the name) No
Geolocation of the plots: points and polygons	**ARTICLE 9**	**Geolocation and/or Polygon generation**	How were the geolocations created?	[Describe protocol]
			When were the geolocations of the plots generated?	<3 years old >3 years old
			Geolocation plots file format in accordance with EUDR requirement?	JSON file Other (please detail)
		Geolocation Quality check – data verification	Do you have a protocol to check the Geolocation quality? (please describe the process and the sampling)	Yes (provide detail) No
		EUDR Information System	Have you successfully tested the EUDR Information System API?	Yes, successful Yes, not successful No. Describe which steps have been taken to resolve the situation.
Traceability	**ARTICLE 9**	**Traceability details**	Describe how the plot information is captured and maintained from farm to shipment.	[Describe protocol]
			What measures have been implemented at each step of the value chain to ensure that EUDR-compliant commodity has not been mixed with other, possible non-compliant coffee?	[Describe protocol]
Deforestation risk assessment	**ARTICLE 10**	**Risk Assessment**	How do you check the deforestation free status of the provided plots?	[Describe protocol]
	ARTICLE 11	**Risk Mitigation**	When deforestation risk is identified, what action do you implement to bring back the risk to none or negligible?	[Describe protocol]
Legality	**ARTICLE 10**	**Risk Assessment**	How do you assess the country legality risk?	[Describe protocol]
	ARTICLE 11	**Risk Mitigation**	When legality risk is identified, what action do you implement to bring it back to none or negligible?	[Describe protocol]
Due Diligence statement (DDS) and information management	**ARTICLE 9**	**Due Diligence Statement**	Can you provide a due diligence statement (DDS) in full accordance with EUDR requirement?	Yes Partly No

ANNEX 2 – EUDR compliance, understanding your position in coffee supply chains

Obligations by role under the EUDR as amended by Regulation (EU) 2025/2650. See also the Commission's EUDR supply chain infographics (5th edition, September 2026).

Role	Who (coffee examples)	DDS / declaration	Information System	Key obligations	Application date
Upstream operator	Company placing coffee on the EU market or exporting it, where the coffee is not already covered by a DDS — generally the importer of green coffee (customs release for free circulation). If a non-EU company imports, the first EU company making the coffee available is also an operator (Art. 7).	Submits a DDS before placing on the market or exporting; one DDS may cover multiple shipments where conditions are met (FAQ 5.19).	Registration required.	Due diligence (Art. 8–11), or simplified due diligence (Art. 13) where all coffee is produced in low-risk countries and the risk of circumvention or mixing has been assessed; review the due diligence system at least once a year (Art. 12(2)); pass the DDS reference number to its direct buyer (Art. 4(7)); keep records for 5 years; non-SMEs also report publicly every year (Art. 12(3)). Responsible for the compliance of the coffee.	30 Dec 2026 (large/medium); 30 Jun 2027 (micro/small established by 31 Dec 2024)
Downstream operator	Company placing on the market or exporting coffee made from coffee already covered by an upstream DDS, where processing changes the HS/CN code, e.g. roasting (0901 11 → 0901 21) or decaffeinating (FAQ 3.1.1). A company exporting coffee already placed on the EU market is also a downstream operator (FAQ 5.6.1).	No own DDS. Collects and keeps the upstream DDS reference number only where its direct supplier is an operator (Art. 5(3)(a), FAQ 3.5). No DDS reference number at export; a TARIC certificate code can be used (Art. 26(4), FAQ 5.6.1).	Registration required for non-SMEs (Art. 5(2)).	Keep supplier and customer information for 5 years (Art. 5(3)–(4)); inform competent authorities and customers of information indicating possible non-compliance (Art. 5(5)); non-SMEs: inform competent authorities before placing on the market if they have such information and, in the case of substantiated concerns, verify that due diligence was exercised (Art. 5(6)).	30 Dec 2026 (large/medium); 30 Jun 2027 (micro/small)
Trader	Company making coffee available on the EU market without a transformation that changes the HS/CN code, e.g. trade-houses reselling green coffee, wholesalers, retailers, foodservice (FAQ 3.1.1).	No own DDS. Collects and keeps the upstream DDS reference number only where its direct supplier is an operator (Art. 5(3)(a), FAQ 3.5).	Registration required for non-SMEs (Art. 5(2)).	As for downstream operators.	30 Dec 2026 (large/medium); 30 Jun 2027 (micro/small)
Micro or small primary operator (MSPO)	Natural person or micro/small undertaking established in a low-risk country that places on the EU market, or exports, coffee it has grown or harvested itself. Rare in coffee supply chains.	One-time simplified declaration instead of a DDS (Art. 4a(2)).	Submits the declaration in the Information System and receives a declaration identifier.	Exercise due diligence (Art. 4(1)); pass the declaration identifier to its direct buyer (Art. 4(7)); may give the postal address of the plots or establishment instead of geolocation (Art. 4a(5)). Responsible for the compliance of the coffee.	30 Jun 2027

ANNEX 3 – Who is an SME under the EUDR?

The present guide focuses on non-SME's responsibilities as operators and traders. To understand if your company falls in the above category, please consider the hereunder definition of an SME according to EUDR (see the Commission FAQ).

According to Art. 2(30) EUDR, 'small and medium-sized enterprises' or 'SMEs' means micro, small and medium-sized undertakings as defined in **Art. 3 of Directive 2013/34/EU.**

Accounting Directive 2013/34/EU, as amended by Commission Delegated Directive (EU) 2023/2775, sets the following thresholds. An undertaking falls into a category if, on its balance sheet date, it does not exceed the limits of at least two of the three criteria:

- **Micro:** balance sheet total EUR 450 000; net turnover EUR 900 000; 10 employees
- **Small:** balance sheet total EUR 5 000 000; net turnover EUR 10 000 000; 50 employees
- **Medium:** balance sheet total EUR 25 000 000; net turnover EUR 50 000 000; average number of employees during the financial year: 250

Undertakings exceeding these thresholds are large. Size classification only changes after an undertaking exceeds or falls under the relevant thresholds for two consecutive financial years.

The sizes for SMEs in the Directive 2013/34/EU **apply in EU Member States only after having been transposed into national law**. Therefore, for the purposes of the Regulation, the size criteria, as amended by Commission Delegated Directive (EU) 2023/2775, will apply to companies established in the European Union only after such transposition in the Member State in which a company is established.

However, it should be noted that for Art. 38(3) of the Regulation and the entry into application of the Regulation by 30 June 2027, it is decisive whether an operator was established as a micro-undertaking or small undertaking by 31 December 2024. This is dependent on the national law of the EU Member States implementing Directive 2013/34/EU and the size thresholds contained therein which was in force by 31 December 2024. Micro and small operators previously covered by the EU Timber Regulation are not eligible for the 30 June 2027 date.

ANNEX 4 – Additional resources

- Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010. Consolidated version. In all EU official languages.
- Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application. In all EU official languages.
- Regulation (EU) 2025/2650 of the European Parliament and of the Council of December 2025 amending Regulation (EU) 2023/1115, extending the dates of application and simplifying the obligations of downstream operators and traders (included in the consolidated version above).
- Implementing Regulation (EU) 2025/1093 of 22 May 2025 laying down rules for the application of Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards a list of countries that present a low or high risk of producing relevant commodities for which the relevant products do not comply with Article 3, point (a). In all EU official languages.
- Commission Notice – Guidance on Regulation (EU) 2023/1115, 3rd edition (C/2026/3896, July 2026). Supersedes all earlier editions.
- Commission FAQ on EUDR implementation (fifth iteration, April 2026, including the August 2026 corrigendum on the classification of coffee roasters and decaffeinators). In English.
- Commission Delegated Regulation (EU) 2026/2102 of 13 July 2026 amending Regulation (EU) 2023/1115 as regards the list of relevant commodities and relevant products (OJ L, 17.9.2026), including the addition of soluble coffee. In all EU official languages.
- European Commission, Green Forum – Roles and responsibilities under the EUDR (source of Figure 1).
- COMMISSION STAFF WORKING DOCUMENT (SWD(2025) 129) on the methodology used for the benchmarking system accompanying EC implementing Regulation 2025/1093. In English.
- Commission country classification list (low, standard and high risk).
- European Commission general page on the Regulation on Deforestation-free products (including overview, background, objectives, and implementation-related information).
- EUDR supply chain infographics (5th edition, September 2026) – Understanding your position in beef, cocoa, coffee, palm oil, rubber, soy and wood supply chains.
- Designated Member States' Competent Authorities (The list will be updated when the Commission is notified of new designations). See Annex 6.
- Implementation of the EU Deforestation Regulation resources by the European Commission, including the Guide to the Information System and the EUDR Due Diligence Registry.
- Team Europe Initiative Website. The library section features some links to the studies and materials produced under EUDR relevant support projects.
- ECF webpage on the EU Deforestation Regulation (EUDR), with the latest regulatory developments relevant to the coffee sector.
- UK Government guidance: moving, exporting or placing deforestation-free products on the market in Northern Ireland.

ANNEX 5 – Low-risk countries under the EUDR country benchmarking

Under Implementing Regulation (EU) 2025/1093, the Commission classifies countries as low, standard or high risk. The 140 countries below are classified as **low risk**. Four countries are classified as **high risk**: Belarus, the Democratic People's Republic of Korea, Myanmar and the Russian Federation. All other countries are classified as **standard risk**.

Coffee-producing countries are shown in bold black. This selection is indicative and based on countries with recorded coffee production; it does not reflect volumes. Several major coffee origins are classified as standard risk, including Brazil, Colombia, Ethiopia, Honduras, Indonesia, Peru and Uganda. Myanmar, a minor producer, is classified as high risk.

The classification is subject to review by the Commission. Before relying on simplified due diligence (Article 13), operators should check the current status of each country of production on the Commission's country classification list (list as consulted on 27 October 2026).

Afghanistan
Albania
Algeria
Andorra
Antigua and Barbuda
Armenia
Australia
Austria
Azerbaijan
Bahamas
Bahrain
Bangladesh
Barbados
Belgium
Bhutan
Bosnia and Herzegovina
Brunei Darussalam
Bulgaria
Burundi
Cabo Verde
Canada
Central African Republic
Chile
China
Comoros
Congo
Costa Rica
Croatia
Cuba
Cyprus
Czechia
Denmark
Djibouti
Dominica
Dominican Republic
Egypt
Estonia
Eswatini
Fiji
Finland
France
Gabon
Georgia
Germany
Ghana
Greece
Grenada
Guyana
Hungary
Iceland
India
Iran (Islamic Republic of)
Iraq
Ireland
Italy
Jamaica
Japan
Jordan
Kazakhstan
Kenya
Kiribati
Kuwait
Kyrgyzstan
Lao People's Democratic Republic
Latvia
Lebanon
Lesotho
Libya
Liechtenstein
Lithuania
Luxembourg
Madagascar
Maldives
Mali
Malta
Marshall Islands
Mauritius
Micronesia (Federated States of)
Monaco
Mongolia
Montenegro
Morocco
Nauru
Nepal
Netherlands (Kingdom of the)
New Zealand
North Macedonia
Norway
Oman
Palau
Palestine
Papua New Guinea
Philippines
Poland
Portugal
Qatar
Republic of Korea
Republic of Moldova
Romania
Rwanda
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Samoa
San Marino
Sao Tome and Principe
Saudi Arabia
Serbia
Seychelles
Singapore
Slovakia
Slovenia
Solomon Islands
South Africa
South Sudan
Spain
Sri Lanka
Suriname
Sweden
Switzerland
Syrian Arab Republic
Tajikistan
Thailand
Timor-Leste
Togo
Tonga
Trinidad and Tobago
Tunisia
Türkiye
Turkmenistan
Tuvalu
Ukraine
United Arab Emirates
United Kingdom of Great Britain and Northern Ireland
United States of America
Uruguay
Uzbekistan
Vanuatu
Viet Nam
Yemen

ANNEX 6 – EUDR competent authorities per Member State

Under Article 14 of the EUDR, each Member State designates one or more competent authorities responsible for enforcing the Regulation, including checks on operators, downstream operators and traders (Article 16). The table below reproduces the list published by the European Commission in accordance with Article 14(2), as updated on 12 October 2026. Where a Member State has designated different authorities per commodity, the authority competent for **coffee** is indicated. The competent authority for Northern Ireland is included because the EUDR applies there (see section 3.1.3).

At that date, no competent authority was listed for Greece, Malta and Poland. The list is updated by the Commission when Member States notify changes: always check the latest version of the Commission list before contacting an authority.

Member State	Competent authority (commodity split where specified)	Contact
Austria	**Bundesamt für Wald** (Federal Office for Forests) **Agrarmarkt Austria**	eudr@bfw.gv.at · www.bundesamt-wald.at office@ama.gv.at · www.ama.at
Belgium	**FPS Health, Food Chain Safety and Environment** – Federal Environmental Inspection Service, Unit Deforestation-free products	eudr@health.fgov.be · www.eudr.be
Bulgaria	**Bulgarian Food Safety Agency** – cattle, cocoa, **coffee**, palm oil and soya **Executive Forest Agency** – wood and wood products	bfsa@bfsa.bg iag@iag.bg
Croatia	**Croatian Agency for Agriculture and Food (HAPIH)** – coordination authority, in cooperation with the **Ministry of Agriculture, Forestry and Fisheries** and the **Ministry of Environmental Protection and Green Transition**	deforestacija@hapih.hr eutr@mps.hr deforestacija@mzozt.hr
Cyprus	**Department of Forests**	director@fd.moa.gov.cy
Czechia	**Czech Forestry Institute (NLI)**	eudr@nli.gov.cz · nli.gov.cz
Denmark	**Agency for Green Transition and Aquatic Environment**	eudr@sgav.dk · www.sgav.dk
Estonia	**Environmental Board**	EUDR@kliimaministeerium.ee
Finland	**Finnish Food Authority**	EUDR@foodauthority.fi
France	**Ministère de la Transition écologique** – Commissariat général au développement durable **Ministère de l'Agriculture et de la souveraineté alimentaire** – Direction générale de la performance économique et environnementale des entreprises	deforestation@developpement-durable.gouv.fr contact.rdue.dgpe@agriculture.gouv.fr
Germany	**Bundesanstalt für Landwirtschaft und Ernährung (BLE)** – Division 4/Group 41, Deforestation-free products, timber trade	Entwaldungsfreie-Produkte@ble.de · www.ble.de/entwaldungsfrei
Greece	*No competent authority listed at the date of the Commission list*	—
Hungary	**National Food Chain Safety Office (Nébih)**	ugyfelszolgalat@nebih.gov.hu
Ireland	**Department of Agriculture, Food and the Marine**	eudr@agriculture.gov.ie

Member State	Competent authority (commodity split where specified)	Contact
Italy	**Ministero dell'agricoltura, della sovranità alimentare e delle foreste**: – wood and wood products: Direzione generale dell'economia montana e delle foreste – agri-food commodities (incl. **coffee**): Dipartimento dell'Ispettorato centrale della tutela della qualità e della repressione frodi dei prodotti agroalimentari (ICQRF)	aoo.difor.direzione@pec.masaf.gov.it aoo.icqrf@pec.masaf.gov.it
Latvia	**State Forest Service** – wood and relevant products **Rural Support Service** – all non-wood commodities (incl. **coffee**)	stella.irbe@vmd.gov.lv pasts@lad.gov.lv; deforestation@zm.gov.lv
Lithuania	**Environmental Protection Department under the Ministry of Environment** – timber under CN 4401 and 4403 **State Consumer Rights Protection Authority** – other wood, rubber, and cattle, cocoa, **coffee**, palm oil and soya products not intended for food or feed **State Food and Veterinary Service** – cattle, cocoa, **coffee**, palm oil and soya products for food or feed	info@aad.am.lt tarnyba@vvtat.lt info@vmvt.lt
Luxembourg	**Ministère de l'Environnement, du Climat et de la Biodiversité**	info@environnement.public.lu
Malta	*No competent authority listed at the date of the Commission list*	—
Netherlands	**NVWA** (Netherlands Food and Consumer Product Safety Authority)	eudr@nvwa.nl
Poland	*No competent authority listed at the date of the Commission list*	—
Portugal	**ICNF** – Instituto da Conservação da Natureza e das Florestas **DGAV** – Direção Geral de Alimentação e Veterinária	secretariado.cd@icnf.pt or dppre@icnf.pt dirgeral@dgav.pt
Romania	**National Sanitary Veterinary and Food Safety Authority** **National Forest Guard** **National Environmental Guard**	office@ansvsa.ro cabinet.inspectorgeneral@gfn.gov.ro gardamediu@gnm.ro; cabinet@gnm.ro
Slovakia	**Slovak Forestry and Timber Inspectorate**	Eva.hustakova@land.gov.sk
Slovenia	**Administration for Food Safety, Veterinary Sector and Plant Protection**	gp.uvhvvr@gov.si
Spain	**Dirección General de Biodiversidad, Bosques y Desertificación** – acts in collaboration with the designated regional competent authorities	bzn-rgtodeforest@miteco.es
Sweden	**Skogsstyrelsen** (Swedish Forest Agency)	Skogsstyrelsen@skogsstyrelsen.se
United Kingdom in respect of Northern Ireland	**Office for Product Safety and Standards (OPSS)** – rubber and wood products **Department of Agriculture, Environment and Rural Affairs (DAERA)** – palm oil, soy, cocoa, cattle and **coffee**	opss.enquiries@businessandtrade.gov.uk DAERAEUDRqueries@DAERA-ni.gov.uk