

農業部林業及自然保育署 函

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受文者：中華林產事業協會

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速別：普通件

密等及解密條件或保密期限：

附件：如說明一

主旨：轉知歐盟發佈簡化反毀林規章(EUDR)相關文件事，請查照卓參。

說明：

- 一、依據駐歐盟兼駐比利時代表處經濟組115年5月8日比貿字第1150000193號函(影本及附件如附)辦理。
- 二、歐盟執委會於本(115)年5月4日公布簡化反毀林規章(EU Deforestation Regulation, EUDR)相關文件，包括新聞稿、報告、指引、常見問題、授權法案、工作文件等，並於本年5月8日舉行EUDR平台會議說明本次簡化內容，另歐盟Van Bael & Bellis(VBB)律師事務所亦針對本次EUDR之簡化提供法律意見書，重點摘述如下：
 - (一)歐盟執委會表示，經參考外界意見後，本次修正大幅簡化EUDR申報義務，預計可使企業法規遵循成本降低75%。
 - (二)簡化盡職調查義務：本次修正僅要求初次將產品投入歐盟市場的經營者(operator)，需負完全盡職調查責任(Due Diligence)，以證明產品係無毀林並符合製造國法規，並且需負責向EUDR資訊系統(Information System)提交盡職調查聲明(Due Diligence Statement, DDS)，其他下游經

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營者及貿易商(Downstream operators、traders)之義務被簡化，無須再重複提交完整的DDS，僅需要保存、追蹤相關資訊。

(三)申報義務將以風險為基礎：

- 1、本次修正後，考量風險等級高低和比例原則，蒐集和申報資訊的義務將依據產品可能違規的風險等級高低有所區別，風險愈低，需要申報之資訊愈簡化。
- 2、企業可參考初步可得資訊(initial information，包括製造國的風險分級、世界銀行的治理指標、既有的供應鏈資料及公開報告等)，若這些資訊指出違規的風險係「可忽略」(negligible risk)，則無需再進一步深入蒐集證據和資料。
- 3、歐盟將協助建立商品製造國之法律和認證制度之資料庫(repository)，以協助經營者進行資訊申報。
- 4、維持現行產品製造國的風險分級，包括高風險、一般風險、低風險三個等級，但簡化低風險國家之微小型初級經營者(micro and small primary operators)的資訊申報義務，僅需要提交一次性的簡化申報聲明(one-time simplified declaration)，減輕其申報負擔。

(四)授權法案之草案(drafted delegated act)預計修改EUDR適用產品範圍：

- 1、排除牛皮、皮革(leather)、翻修輪胎(retreaded tyres)，並豁免樣品(samples)、部分包裝材料、廢棄物、二手商品等。
- 2、新增即溶咖啡(soluble coffee)、棕櫚油衍生產品(palm oil derivatives)須適用EUDR。
- 3、該授權法案的草案目前正對外進行公眾諮詢(public



consultation)，外界可於本年6月1日前提提交意見。

(五)EUDR資訊系統(Information System)：

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- 2、未來預計將可直接連結外部資料庫，包括自各會員國既有的國家資料庫直接導入資料，以減輕企業輸入資料的負擔。
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- 4、EUDR實施日期：微中小型企業(micro and small enterprises)自明(2027)年6月30日起適用，對中、大型企業(large and medium companies)自本年12月30日起適用。

三、其他授權法案及相關工作文件等，請詳網址：

https://ec.europa.eu/commission/presscorner/detail/en/ip_26_941。

正本：中華林學會、中華林產事業協會、中華民國木材商業同業公會全國聯合會、台灣區木材工業同業公會、臺灣區合板製造輸出業同業公會、中華木質構造建築協會、臺灣區家具工業同業公會、本署各地區分署
副本：本署森林產業組(含附件)

署長 林華慶

檔 號：

保存年限：

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附件：如文(199527_942a0b_比貿字第1150000193號-1.pdf、199527_942a0b_比貿字第1150000193號-2.pdf)

主旨：有關歐盟發佈簡化反毀林規章(EUDR)相關文件事，請查照。

說明：

一、本組上(114)年12月9日比貿字第1140000646號函及上年12月23日比貿字第1140000681號函諒達。

二、歐盟執委會於本(115)年5月4日公布簡化反毀林規章(EU Deforestation Regulation, EUDR)相關文件，包括新聞稿、報告、指引、常見問題、授權法案、工作文件等，並於本年5月8日舉行EUDR平台會議說明本次簡化內容，另駐地VBB律師事務所亦針對本次EUDR之簡化提供法律意見書，謹摘陳相關文件及會議要點如下：

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115/05/11



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- 4、EUDR實施日期：微中小型企業(micro and small enterprises)自2027年6月30日起適用，對中、大型企業(large and medium companies)自2026年12月30日起適用。

三、檢送新聞稿及VBB律師事務所提供之簡要報告如附件，其他授權法案及相關工作文件等，請詳網址：
https://ec.europa.eu/commission/presscorner/detail/en/ip_26_941。

正本：經濟部產業發展署、經濟部國際貿易署

副本：行政院經貿談判辦公室、經濟部投資促進司、經濟部中小及新創企業署、經濟部江政務次長室(敬請經濟部代陳)、農業部林業及自然保育署、駐歐盟兼駐比利時代表處農業組(均含附件)

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農業部林業及自然保育署總收文



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Commission publishes simplification review of EU Deforestation Regulation

Brussels, 4 May 2026

Today, the Commission published a **report on the simplification of the revised EU Deforestation Regulation (EUDR) and a set of further measures** for a smooth and effective implementation following the agreement of co-legislators last December. These measures will provide additional clarity to economic operators, Member States, third countries, and other stakeholders, while guaranteeing legal stability and predictability. With today's package, the Commission delivers on its commitment to the European Parliament and the Council to carry out a simplification review of the revised Regulation and prepares for the entry into application of the regulation by end of this year.

The measures include a report to the European Parliament and the Council, an updated guidance document and Frequently Asked Questions, and a draft delegated act on the product scope of the EUDR. In addition, the Commission is presenting an updated implementing act on the Information System to Member States.

The **report to the European Parliament and Council** describes the simplification measures that have been implemented since the entry into force of the EUDR in June 2023, as well as those introduced in today's package. These measures together will lead to a substantial reduction in administrative burden. They are expected to reduce annual compliance costs for companies subject to EUDR obligations by about 75%, compared to the original EUDR. It also presents planned trade facilitation tools, such as repositories of legislation of producing countries and certification schemes for commodities under the EUDR, to facilitate risk assessment and due diligence. In addition, the report shows that the EUDR is already contributing to structural changes in global supply chains, with increased investment in traceability and more transparency, thereby supporting more sustainable and competitive production practices.

The **updated guidance document** and **Frequently Asked Questions** address the topics most frequently raised by stakeholders. Both documents provide further clarification on obligations for the downstream supply chain, and the very simplified specific regime applicable to micro and small primary operators. Explanations are provided on issues such as e-commerce and geolocation modalities. The updated EUDR supply chain infographics also provide user-friendly practical examples illustrating the various supply chain scenarios. These documents have been extensively discussed with Member States for a harmonised enforcement of the law across the EU.

The **draft delegated act** incorporates targeted amendments to the **EUDR product scope**. It updates the draft delegated act of last year and incorporates feedback from stakeholders during the consultation phase. The draft includes proposed additions of certain downstream products, such as soluble coffee and certain palm oil derivatives. It also proposes several exclusions of the scope, such as leather or retreaded tyres, as well as exemptions such as product samples, certain packing materials, used and second-hand products, and waste. The draft Delegated Act is open for public feedback until 1 June 2026.

In parallel, the Commission is updating the **Information System** to reflect the changes introduced by the revised Regulation and enhance the user friendliness of the system. The **updated draft implementing act on the Information System** will now be submitted to Member States before its adoption. Main developments will include a simplified declaration form for micro and small primary operators, aligned with the existing due diligence statement format; updated specifications for the automated application interfaces; a contingency plan for unplanned unavailability; and a voluntary grouping feature introduced in response to requests from the business sector.

The Commission is also working closely with Member States to make use of available information from

national databases to be directly reflected in the Information System in order to support companies fulfilling their EUDR obligations. This is expected to further reduce the burden on micro and small primary operators.

The Commission is focused on facilitating implementation, and ensuring a successful entry into application of the law by 30 December 2026.

Background

The [EU Deforestation Regulation](#) aims to ensure that key goods placed on the EU market do not contribute to deforestation and forest degradation, both within the EU and globally as they are among the most significant contributors to climate change and biodiversity loss. The main driver of deforestation is the expansion of agricultural land linked to the production of seven commodities covered by the regulation – cattle, wood, cocoa, soy, palm oil, coffee, rubber, and some of their derived products.

Under the Regulation, any operator or trader who places these commodities on the EU market, or exports from it, must be able to prove that the products do not originate from recently deforested land or have contributed to forest degradation.

In December 2025, the European Parliament and Council [adopted the revised text of the EUDR](#), providing the legal stability needed for successful implementation. The Regulation will apply from 30 December 2026 for large and medium companies, as well as for micro and small enterprises from the timber sector, and from 30 June 2027 for other micro and small enterprises.

Even before entering into application, the Regulation has already prompted positive changes in both the public and private sectors, bringing greater transparency to supply chains and opening new market opportunities for deforestation-free products.

For more information

[Report to the European Parliament and Council](#)

[Updated guidance document](#)

[Frequently Asked Questions](#)

[Draft delegated act on the product scope of the EUDR](#)

[Commission website on EU Deforestation Regulation implementation](#)

[EUDR supply chain infographics mapping the roles and responsibilities of operators](#)

IP/26/941

Quote(s):

"Today we introduce simplification measures which together with previous simplification efforts will substantially reduce administrative burden. They are expected to reduce annual compliance costs for companies by about 75%. Our efforts are fully focused on facilitating implementation in the most efficient way. We all now need to work towards a successful entry into application of the law by the end of 2026 and keep in mind its important objective of reducing deforestation globally."
Jessika Roswall, Commissioner for Environment, Water Resilience and a Competitive Circular Economy - 04/05/2026

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EUDR State of Play – 8 May 2026

EU Deforestation Regulation (EUDR) is a prime example of the EU's current deregulation trend, having already been the subject of two postponements and targeted amendments. Following the publication by the European Commission (Commission) of another simplification package on 4 May 2026, we take stock of the current state of play of the EUDR. We set out below a summary of the current rules (noting the potential changes under the latest simplification package), an overview of the latest simplification package itself and comments on next steps.

OVERVIEW OF THE CURRENT LEGISLATION

The EUDR aims to reduce the EU's contribution to deforestation or forest degradation, and therefore the EU contribution's to greenhouse gas emissions and global biodiversity loss. To this end, the EUDR imposes due diligence obligations and restricts market access for relevant products if they are not deforestation-free.

What products are covered by the EUDR?

The EUDR currently applies to seven commodities (cattle, cocoa, coffee, palm oil, rubber, soya and wood) as well as a number of products derived from these commodities which are listed in Annex I to the EUDR, such as rubber tyres and plywood. Notably, following the 2025 targeted amendments, the EUDR no longer applies to printed books, newspapers, pictures and certain other paper products which are classified under HS 49. Special rules apply for recycled products and packaging materials.

As part of the Commission's latest simplification package published on 4 May 2026, the Commission has proposed a delegated regulation to further amend the EUDR product scope. On the one hand, the Commission proposes to add a number of products such as soluble coffee (CN code 2101 11 00) and additional palm oil derivatives which form part of the oleochemicals supply chain. On the other hand, the Commission proposes to exclude several products, notably cattle hides and leather (CN codes ex 4101, ex 4104 and ex 4107) and to limit the EUDR's application to retreaded tyres exclusively to their new rubber tread. In addition, the Commission proposes certain clarifications regarding the application of the EUDR to waste and second-hand products, samples, packaging materials, marketing materials and items of correspondence, which would be largely excluded from the scope of the EUDR. The proposed delegated regulation is not yet in force.

When do and what obligations apply under the EUDR?

The exact obligations which apply under the EUDR depend on which (if any) of the following categories economic operators fall into:

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Category	Description of Category	Summary of obligations
Operator	<p>An operator is someone who, in the course of a commercial activity, places relevant products on the EU market (i.e. makes them available on the EU market for the first time) or exports them from the EU. In practice, this category often includes importers and producers in the EU.</p> <p>In case the person who places a relevant product on the EU market is established outside the EU, the first EU person making the relevant product in the EU will also be considered as an operator.</p>	<p>An operator is only allowed to place on the EU market or export from the EU a relevant product if it is:</p> <ol style="list-style-type: none"> 1. deforestation-free; 2. produced in accordance with the relevant legislation of the country of production; and 3. covered by a due diligence statement ("DDS"). <p>To demonstrate compliance with these conditions, operators are generally expected to establish a due diligence system covering the following three steps. First, operators should collect detailed information on the relevant products such as detailed geo-localisation coordinates of where the relevant commodities used to make the relevant product were grown/harvested/raised as well as adequately conclusive and verifiable data that the relevant products comply with the first two conditions mentioned above. The next two steps are risk assessment and, if necessary, risk mitigation. If there is a non-negligible risk of non-compliance following this due diligence, the relevant product cannot be placed on the EU market. Operators are also expected to keep records of their checks.</p> <p>The EUDR does provide for a simplified due diligence if all relevant commodities and relevant products are produced in a country (or region) deemed as "low risk" by the European Commission. Where simplified due diligence applies, operators are not required to conduct due diligence steps two and three (risk assessment and mitigation). The country benchmarking risk classification is available here.</p>
Downstream operators and traders	<p>A downstream operator is a type of operator who transforms a relevant product, which has already been subject to a DDS or a simplified declaration from a micro or small operator (see below), into another relevant product, e.g. an EU chocolatier who produces</p>	<p>Downstream operators and traders are exempt from submitting DDS. In other words, the obligation to submit full DDS is limited to the <u>first operator placing the relevant products on the EU market</u>.</p> <p>Downstream operators and traders are required to keep certain traceability information:</p> <ul style="list-style-type: none"> ▪ name, registered tradename or trademark, postal address, email address and web address (if available)

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	<p>chocolate from already-imported cocoa.</p> <p>A trader is any person in the supply chain, other than the operator who, in the course of a commercial activity, makes relevant products available on the EU market. In practice, this category includes intermediaries such as distributors and retailers.</p>	<p>of their supplier and the downstream operator or trader to whom they have supplied the relevant product.</p> <ul style="list-style-type: none"> ▪ (if their supplier is an operator) the DDS reference number or declaration identifier associated with the relevant product. <p>Downstream operators and traders are also required to inform the EU Member States competent authorities if they obtain or are made aware of relevant new information indicating that a relevant product they have placed or made available on the market is at risk of not complying with the EUDR. In the case of a substantiated concern, the downstream operators or trader (unless they are an SME) must verify that due diligence was exercised and refrain from placing or making available on the market or exporting the relevant product unless the verification demonstrates no or only a negligible risk of non-compliance.</p> <p>Additionally, non-SME downstream operators and traders must continue to register in the EUDR Information System.</p>
<p>Micro and small primary operators</p>	<p>Micro or small primary operators are a type of operator who are individuals or micro or small undertakings from a low risk country, who place on the EU market or export from the EU relevant products which they themselves have grown on, harvested from, obtained from or raised on relevant plots of land or establishments which are located in that low-risk country.</p>	<p>Micro and small primary operators are only required to submit a one-time simplified declaration which includes information such as: (i) details of the operator; (ii) the HS code and estimated annual quantity of relevant products intended to be placed on the EU market or exported from the EU; (iii) the country of production and geolocation of the plots of land where the relevant products were produced (this can take the form of a postal address); and (iv) a declaration that the micro and small primary operators will conduct due diligence and only place on the EU market or export from the EU relevant products which are deforestation-free and produced in accordance with the relevant legislation of the country of production.</p>

From what date does the EUDR apply?

The EUDR will apply from 30 June 2027 for individuals and micro and small undertakings, except where the relevant products are already covered by the EU Timber Regulation. In other cases, the EUDR will apply from 30 December 2026. Further transitional rules apply for relevant products produced before 29 June 2023.

What penalties apply for breach of the EUDR?

The EUDR provides for a range of penalties and interim measures such as: (i) seizure, import suspension or confiscation of relevant products and associated revenues; (ii) corrective actions such as withdrawal or donation of relevant products; (iii) financial penalties, with a maximum fine of at least 4% of operator, downstream operator or trader's total annual EU-wide turnover; and (iv) temporary exclusion (for a maximum of 12 months) from public procurement or public funding.

In case of a serious infringement or of repeated infringements, the penalties can also include a temporary prohibition on placing or making available on the EU market or exporting relevant products, and a prohibition on using simplified due diligence.

OVERVIEW OF THE LATEST SIMPLIFICATION PACKAGE

The Commission, in the latest simplification package, does not propose to alter the substantive due diligence obligations, nor the dates of entry into application of the EUDR. Notably, the Commission does not propose reopening the text of the EUDR to introduce a so-called "no-risk" category to the country benchmarking risk classification. Instead, the Commission aims to achieve its goal of increasing stability and predictability for businesses, and thereby facilitate implementation of the EUDR, through the following measures:

- **Delegated act to amend the product scope of the EUDR:** as explained above, the Commission proposed a delegated regulation to amend Annex I to the EUDR, i.e. the list of relevant products subject to the EUDR.
- **Implementing act to improve the EUDR Information System:** the Commission plans to adopt a new implementing act on the EUDR Information System and make updates to the EUDR Information System itself. The changes are expected to reflect the new roles and functions following the 2025 targeted amendments to the EUDR and increase user friendliness. At the time of writing, the draft implementing act is not yet publicly available.
- **Further EUDR guidance:** the Commission has published an updated Guidance Document, updated Frequently Asked Questions, and an updated supply chain infographic. The Commission has also updated its EUDR website. Most of the updates reflect the 2025 targeted amendments to the EUDR, especially concerning the new obligations on micro and small primary operators, downstream operators and traders. Notably, the guidance also contains clarifications of how the EUDR applies in e-commerce situations as well as a recognition that AI-based tools can be useful in supporting due diligence efforts.
- **Additional trade facilitation tools:** to facilitate compliance and legality assessment, the Commission plans to establish two repositories listing (i) relevant legislation of the country of production, and (ii) certifications schemes applicable to EUDR-relevant commodities. The two repositories will be hosted on dedicated websites and will include information provided by third countries and owners of relevant certification schemes.

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A more detailed overview of the simplification package can be found [here](#).

NEXT STEPS

In terms of the latest simplification package, the Guidance and the FAQ documents are immediately applicable. However, the draft delegated act and implementing act require additional steps to apply. For the delegated regulation amending the EUDR product scope, the Commission has opened a [public consultation](#) running until 1 June 2026. It must also consult experts designated by each Member State before adopting the delegated act. Once adopted by the Commission, the delegated act will only enter into force if no objection has been raised by the European Parliament or the Council of the EU. Similarly, the implementing act can only be adopted following the approval (or in certain limited cases, no opinion) of a committee of representatives of the EU Member States. The Commission confirmed that it will now submit the draft implementing act to EU Member States (also known as the comitology procedure). In most cases, implementing and delegated acts are adopted without much opposition. However, we expect that the list of goods subject to the EUDR is likely to cause further debate. Moreover, it is possible for the adoption of the delegated or implementing act to be caught up in wider controversy regarding the Commission's decision not to reopen the legal text of the EUDR. As for the additional trade facilitation tools, the Commission plans to publish the two repositories before the end of 2026 when the EUDR starts to apply.

As for affected business, the public consultation on the scope of the EUDR provides an opportunity to present arguments on why particular products should not be subject to the EUDR e.g. because the market does not provide EU operators leverage to obtain information from suppliers or because inclusion of the product does not contribute towards the fight against deforestation. Given that the simplification package does not entail any changes to the substantive obligations, businesses should prepare for EUDR implementation based on the current rules. This includes, for example: (i) identifying responsibilities under the EUDR; (ii) mapping supply chains and risks under the EUDR; (iii) setting up internal compliance systems to ensure due diligence and/or keeping of traceability information; and (iv) reviewing contractual obligations with respect to the EUDR.
