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PEFC
INTERNATIONAL
module
STANDARD

Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS)

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Foreword

PEFC, the Programme for the Endorsement of Forest Certification, is a worldwide organisation promoting sustainable forest and Trees Outside Forests (TOF) management through forest certification, supply chains and labelling of forest and tree-based products.

PEFC certified sustainable forest and TOF management works through the PEFC endorsement of national and regional forest certification systems, which were independently assessed to be in compliance with PEFC's sustainability benchmarks for forest and TOF management certification standards. For further information on PEFC's sustainability benchmarks, please see the PEFC website at www.pefc.org.

PEFC Chain of Custody certification is based on PEFC ST 2002, *Chain of Custody of Forest and Tree Based Products*. PEFC ST 2002 provides confidence that forest and tree-based material in products with the PEFC claim or label originates in PEFC-certified sustainably managed forests, PEFC-certified trees outside forest, recycled materials, and/or PEFC controlled sources.

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 (EUTR), entered into force on 29 June 2023. The EUDR was further amended by Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 and Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025.

The objective of the EUDR is to ensure that products made from commodities within the scope of the regulation shall not be placed or made available on the Union market or exported, unless all the following conditions are fulfilled: they are deforestation-free; have been produced in accordance with the relevant legislation of the country of production; and are covered by a due diligence statement or a simplified declaration, with associated data and evidence.

Introduction

PEFC developed the module standard, PEFC ST-MO 2002-1:2026, to support organisations in demonstrating compliance with the EUDR. It sets out requirements for the implementation of a PEFC Due Diligence System aligned with the EUDR (PEFC EUDR DDS).

The first edition of the module standard, PEFC ST 2002-1:2024, was published in 2024. Following the adoption of Regulation (EU) 2025/2650, which amended the EUDR to simplify certain obligations for actors subject to the regulation, PEFC reviewed and revised the standard to align it, where applicable, with the amended regulatory requirements.

The revision also forms part of PEFC's broader efforts to strengthen the integrity and credibility of the PEFC system, including specific actions to increase the monitoring and evaluation of the implementation of the PEFC EUDR DDS by certified organisations and certification bodies. The standard has also been updated to align with PEFC's revised documentation structure.

This revised module standard was developed in an open, transparent, consultative and consensus-based process covering a broad range of stakeholders following PEFC's procedures for the development of technical documentation outlined in PEFC PR 001:2026. The standard was revised through PEFC's time-critical revision process, as the changes were driven by the amendments introduced by Regulation (EU) 2025/2650 and needed to be implemented in a timely manner.

A summary of the main changes between PEFC ST-MO 2002-1:2026 and the previous version PEFC ST 2002-1:2024 is presented in Table 1 below.

Table 1: Summary of the main changes between PEFC ST-MO 2002-1:2026 and PEFC ST 2002-1:2024

Chapter	Main changes
Chapter 3 Terms and definitions	• Addition of new definitions, including micro or small primary operator, downstream operator, simplified declaration, declaration identifier and export. Revision of existing definitions, including operator, trader, PEFC-EUDR and Non PEFC-EUDR material category. • Addition of examples to explain some of the new roles for organisations. • Reduction of the PEFC EUDR DDS material categories from three to two: PEFC-EUDR and Non PEFC-EUDR.
Chapter 4 PEFC EUDR DDS requirements	• Addition of new requirements to strengthen the integrity, monitoring and evaluation of PEFC EUDR DDS certification. The organisation is now required to: ○ Provide any necessary assistance to its certification body in conducting unannounced surveillance audits. ○ Support the PEFC Council or PEFC authorised body in carrying out activities under the PEFC EUDR DDS certification monitoring and evaluation system, including providing the audit report and other relevant data. ○ Register information in the PEFC database, when required by PEFC.

	○ Inform its certification body immediately if it becomes subject to a sanction process or legal investigation.
Chapter 5 Collection of information	• The information collection requirements have been revised to align with the amendments introduced by Regulation (EU) 2025/2650. The chapter now differentiates the information to be collected according to the type of organisation, including operators, downstream operators, traders and organisations based outside the EU. It also introduces requirements relating to simplified declarations for micro or small primary operators. • The revised requirements ensure that organisations collect and retain the information necessary to fulfil their respective obligations under the amended EUDR and determine the applicable PEFC EUDR DDS material category. The previous general requirement to collect and pass on EUDR due diligence statement reference numbers has been removed.
Chapter 6 Risk assessment	• Removal of the indicator of no or negligible risk concerning compliance with the relevant legislation of the country of production for suppliers from countries to which the European Commission has assigned a low risk of coming from deforestation or forest degradation. • Modification of the risk of circumvention of the EUDR or mixing at supply chain level, requiring a proactive approach and expanding the number of indicators of significant risk. An additional requirement specifies how to apply the PEFC-EUDR claim to assess each of the indicators.
Chapter 7 Substantiated concerns	• Addition of requirements for organisations to inform their certification body and the PEFC Council or PEFC authorised body when they obtain or are made aware of information indicating a risk. The chapter also reflects the amended EUDR requirements applicable to operators, downstream operators and traders concerning notification and verification.
Chapter 8 Risk mitigation	• Minor editorial changes, including the removal of references to organisation types that are no longer subject to specific risk mitigation requirements. • Addition of a requirement to pay particular attention to species verification and removal of the requirement on sampling of supplies.
Chapter 9: Due diligence statement and simplified declaration submission and publication	• Addition of requirements covering the submission of one-time simplified declarations by micro or small primary operators and registration in the EU Information System by non-SME downstream operators and non-SME traders.
Chapter 10 No placement on the market	• No substantive changes made.

Appendix	• Editorial changes to Appendix 1 to remove references to organisation types that are no longer subject to its requirements. • Addition of Appendix 2 setting out the content of the simplified declaration. • Addition of Appendix 3 with an overview of the responsibilities of non-EU-based organisations. • Addition of a bibliography

This document is not a standalone standard. It is a voluntary module standard to be used in conjunction with the PEFC Chain of Custody standard.

The PEFC EUDR DDS is designed to be compatible with the Due Diligence System described in the PEFC Chain of Custody standard. It addresses the risk that a relevant product originates from controversial sources, as defined by the PEFC Chain of Custody standard, or is a non-compliant product, as defined by the EUDR, both at origin and at supply chain level. This includes those elements of PEFC's definition of controversial sources that go beyond the EUDR.

PEFC Chain of Custody certificate holders certified against this module standard can use the PEFC-EUDR claim to demonstrate that required information has been obtained and that due diligence has been exercised, resulting in a finding of no or negligible risk that the relevant product originates from controversial sources or is a non-compliant product.

PEFC-notified certification bodies conduct third-party conformity assessment audits of organisations against this module. However, responsibility for compliance remains with the organisations. The competent authorities designated by the Member States are responsible for determining compliance of the relevant product with the EUDR.

By implementing this module standard, PEFC Chain of Custody certificate holders strengthen their commitment to environmental and social responsibility and contribute to the global goal of halting deforestation and forest degradation.

How to find applicable requirements:

The PEFC EUDR DDS module standard, PEFC ST-MO 2002-1:2026, can be used by any organisation in the forest and tree-based supply chain, regardless of its geographical location, type, or size.

For organisations established in the European Union and subject to the EUDR, the applicable requirements vary according to the type of organisation - micro or small primary operator, operator, downstream operator, or trader - and its size classification as an SME or non-SME. The PEFC EUDR DDS module standard reflects this differentiation by identifying the applicable organisation type and size classification in individual requirements, where relevant. Table 2 outlines the key additional obligations for each type of organisation.

For organisations established outside the European Union and not subject to the EUDR, but whose relevant products form part of the supply chain destined for the Union market, the organisation type and size classification do not affect the application of this module standard.

Table 2: Overview of key additional PEFC EUDR DDS obligations in this revised standard

Section	Key additional obligations	Applicable organisation type
Section 4*	Offer any necessary assistance to the certification body in conducting unannounced audits, where necessary. Offer any necessary assistance to the PEFC Council or a PEFC authorised body in carrying out activities under the PEFC EUDR DDS certification monitoring and evaluation system. Register the required information in the PEFC database (when required by PEFC). Immediately inform the certification body when subject to a sanction process or legal investigation.	All organisations
Sections 4.2 and 8.1	Appoint a compliance officer at management level and include this appointment in risk management practices. **	Non-SME operator
Section 5.1	Collect and retain the due diligence statement reference number or declaration identifier provided by the supplier, where applicable.	Downstream operator or trader supplied directly by any operator
Section 8.1	Establish an independent audit function to check internal policies, controls and procedures.**	Non-SME operator
Section 9.1	Submit a due diligence statement before placing a relevant product on the Union market or exporting it.**	Non-SME operator
Section 9.1	Submit a one-time simplified declaration, where applicable, before placing a relevant product on the Union market or exporting it.	Micro or small primary operator
Section 9.2	Report publicly on the PEFC EUDR DDS annually.**	Non-SME
Section 9.3	Register in the EU Information System before placing or making available a relevant product on the Union market or exporting it.	Non-SME downstream operator or non-SME trader

** The only changes in terms of obligations for non-EU-based organisations are under the management system. Other than those obligations, the amendments and simplifications to the EUDR do not impact non-EU-based organisations' implementation of the PEFC EUDR DDS.*

*** These obligations already existed under the EUDR, but the scope of organisations that shall fulfil them has changed in the amended EUDR.*

1. Scope

This standard describes the steps that PEFC Chain of Custody certified organisations may follow to implement a Due Diligence System with documented controls and assemble evidence relevant to their EUDR obligations and issue PEFC-EUDR claims. The responsibility of compliance with the EUDR remains fully with the organisation.

This standard serves both to support organisations in meeting the EUDR obligations applicable to their role and to enable other organisations in the supply chain to voluntarily implement the PEFC EUDR DDS and pass on PEFC-EUDR claims. This includes downstream operators and traders, even where the EUDR does not require them to exercise due diligence for the relevant product, or organisations that are not selling products into the Union market. In such cases, the additional requirements are PEFC certification requirements and do not modify the organisation's legal role or obligations under the EUDR.

This document is a module standard, to be implemented on a voluntary basis, at the global level, by any organisation applying for or holding a PEFC recognised Chain of Custody certificate.

Before making PEFC-EUDR claims, the organisation shall extend the scope of its PEFC Chain of Custody certificate to include the PEFC EUDR DDS module standard.

For a PEFC product group to which this module standard is applied, the PEFC EUDR DDS is to be used instead of the PEFC Chain of Custody DDS described in chapter 7 and appendix 1 of PEFC ST 2002. Where an organisation uses both the PEFC Chain of Custody DDS and the PEFC EUDR DDS, it shall define at product group level which DDS it implements. The organisation shall ensure that every relevant product entering a PEFC product group for which this standard is implemented goes through the PEFC EUDR DDS and results in no or negligible risk**,** regardless of whether it is PEFC certified material or not.

This module standard includes additional definitions and additional requirements for management systems, identification of inputs, declaration of outputs, and substantiated concerns. All other applicable requirements of the PEFC Chain of Custody standard remain valid.

Certification against this module standard does not constitute confirmation or verification of legal compliance with the EUDR. It provides third-party assurance only of conformity with the requirements of this voluntary module. Responsibility for legal compliance remains solely with the organisation established in the European Union territory subject to the EUDR.

Where an EUDR source is cited within the document, it is indicated in brackets and refers to the EUDR, followed by the Article number and, where applicable, the Paragraph number or letter (EUDR Article number, Paragraph number or letter).

In this standard, the following verbal forms are used: "shall" indicates a requirement; "should" indicates a recommendation; "may" indicates a permission; "can" indicates a possibility or a capability. Further details can be found in the ISO/IEC Directives, Part 2.

2. Normative references

The following referenced documents are indispensable for the application of this standard. For both dated and undated references, the latest edition of the referenced document (including any amendment) applies.

PEFC ST 2002, *Chain of Custody of Forest and Tree Based Products - Requirements*
(available from www.pefc.org)

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, as amended by Regulation (EU) 2024/3234 and Regulation (EU) 2025/2650 (hereinafter referred to as EUDR)

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

Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders

Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (hereinafter referred to as EUTR)

Commission Implementing Regulation (EU) 2024/3084 of 4 December 2024 on the functioning of the information system pursuant to Regulation (EU) 2023/1115 of the European Parliament and of the Council 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, as amended by Commission Implementing Regulation (EU) 2026/1565

Commission Implementing Regulation (EU) 2026/1565 of 13 July 2026 amending Implementing Regulation (EU) 2024/3084 as regards the submission of due diligence statements, simplified declarations for micro or small primary operators, contingency arrangements and other measures simplifying the use of the information system

Commission Delegated Regulation (EU) 2026/2102 of 13 July 2026 amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

3. Terms and definitions

The following terms and definitions are taken directly from the EUDR. In cases where a definition from this module standard differs from a definition in PEFC ST 2002, *Chain of Custody of Forest and tree-based products*, the definition from this module standard prevails for the purpose of its implementation.

When used within the standard, the definitions below and any definitions from PEFC ST 2002, *Chain of Custody of Forest and tree-based products* appear in bold.

3.1 Agricultural plantation

Land with tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems where crops are grown under tree cover; it includes all plantations of **relevant commodities** other than wood; agricultural plantations are excluded from the definition of **forest**.

(Source: EUDR 2.6)

3.2 Agricultural use

The use of land for the purpose of agriculture, including for **agricultural plantations** and set-aside agricultural areas, and for rearing livestock.

(Source: EUDR 2.5)

3.3 Authorised representative

Any natural or legal person established in the European Union who has received a written mandate from an **operator** to act on its behalf in relation to specified tasks with regard to the operator's obligations under the EUDR.

(Source: EUDR 2.22)

3.4 Competent authority

The authorities designated by the **Member States** as responsible for fulfilling the obligations arising from the EUDR.

(Source: EUDR 2.32)

3.5 Country of production

The country or territory where the **relevant commodity** or the **relevant commodity** used in the production of, or contained in, a **relevant product** was **produced**.

(Source: EUDR 2.24)

Note: See also definition 3.42 for **produced**. The country of production refers to the country where the **relevant commodity** or **relevant product** was harvested.

3.6 Country risk level

The risk level assigned by the European Commission to each country, as high, low or standard, concerning the risk that a **relevant product produced** in the country does not comply with Article 3, point (a), of the EUDR.

(Source: EUDR 29)

Note 1: Article 3, point (a) of the EUDR refers to **deforestation-free**.

Note 2: For wood-based **relevant products**, the risk assignment by the European Commission covers both **deforestation** and **forest degradation**.

Note 3: For non-wood-based **relevant products**, such as natural rubber, the risk assignment by the European Commission covers only **deforestation**.

Note 4: In some cases, the risk assignment by the European Commission may apply to specific parts of a country and not to the whole country.

Note 5: The country risk assignment by the European Commission can be found here[1].

3.7 Declaration identifier

The unique identifier assigned to a **micro or small primary operator** by the **EU Information System** following the submission of a one-time simplified declaration or the availability of the required information through a system or database established under Union or Member State law.

(Source: based on EUDR 4a)

3.8 Deforestation

The conversion of **forest** to **agricultural use**, whether human-induced or not.

(Source: EUDR 2.3)

3.9 Deforestation-free

a) The **relevant products** contain, have been fed with or have been made using, **relevant commodities** that were **produced** on land that has not been subject to **deforestation** after 31 December 2020; and

b) in the case of **relevant products** that contain or have been made using wood, that the wood has been harvested from the **forest** without inducing **forest degradation** after 31 December 2020.

(Source: EUDR 2.13)

Note 1: For the wood-based **relevant products**, deforestation-free means the **relevant commodities** used to make the **relevant products** were **produced** on land that has not been subject to **deforestation** after 31 December 2020 and that the wood was harvested without inducing **forest degradation** after that date.

[1] *Commission Implementing Regulation of 22.5.2025 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): https://ec.europa.eu/transparency/documents-register/detail?ref=C(2025)3279&lang=en*

Note 2: For non-wood-based **relevant products**, such as natural rubber, deforestation-free means that **relevant commodities** used to make the **relevant products** were **produced** on land that has not been subject to **deforestation** after 31 December 2020.

3.10 Downstream operator

Any natural or legal person who, **in the course of a commercial activity**, **places on the market** or **exports relevant products** made using **relevant products**, all of which are covered by a **due diligence statement** or by a **simplified declaration.**

(*Source*: *EUDR 2.15b)*

Examples:

An EU-based forest owner harvests and sells rough logs (CN 4403) to an EU sawmill. Assuming the forest owner owns the logs when they are sold, the forest owner is the **operator** (or a **micro or small primary operator**, where the applicable conditions are met). The sawmill uses the covered logs to manufacture sawn timber (CN 4407) and **places** that timber on the EU market. The sawmill is the downstream operator.

A non-EU-based forestry company sells rough logs to an EU timber importer. The EU importer that releases the logs for free circulation is the **operator** and submits the **due diligence statement** covering them. An EU sawmill subsequently buys the logs, manufactures sawn timber and **places** it on the EU market or **exports** it. The sawmill is the downstream operator.

If a sawmill only resells the logs without transforming them into another **relevant product**, it is generally a trader, not a downstream operator. If it imports and processes the logs itself, the same company may be an **operator** for the imported logs and a downstream operator for the sawn timber. These distinctions follow the European Commission's 2026 EUDR Guidance.

3.11 Due diligence statement

A document submitted to the **EU Information System** that an **organisation** defined as an **operator**, **other than a micro or small primary operator**, shall make available to **competent authorities**, assuming its responsibility for the compliance of the **relevant product** with the EUDR.

Note: The information to be included in the due diligence statement is set out in Annex II of the EUDR or Appendix 1 of this standard.

3.12 Export

Export of Union goods:

1. Union goods to be taken out of the customs territory of the Union shall be placed under the export procedure.
2. Paragraph 1 shall not apply to any of the following Union goods:
    a. goods placed under the outward processing procedure;
    b. goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
    c. goods delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;

d. goods placed under the internal transit procedure;

e. goods moved temporarily out of the customs territory of the Union in accordance with Article 155.

(Source: Regulation (EU) No 952/2013, article 269(1) and (2))

Note: Re-export as laid down in Article 270 of Regulation 952/2013 is not within the scope of the EUDR. Re-export in this regard means that the **relevant commodity** or **relevant product** has not acquired 'Union goods' status and is taken out of the customs territory of the Union after lodging, for example, a re-export declaration.

3.13 EU Information System

The information system established and maintained by the European Commission through which an **organisation** submits its **due diligence statement** or **simplified declaration**. This information system may also include other functionalities defined by the European Commission.

(Source: EUDR 33)

3.14 EUDR substantiated concern

A duly reasoned claim based on objective and verifiable information regarding non-compliance with the EUDR and which could require the intervention of **competent authorities**.

(Source: based on EUDR 2.31)

Note 1: EUDR substantiated concerns can be raised by third parties, either natural or legal persons, or by the **organisation** itself.

Note 2: EUDR substantiated concerns can be raised against the **relevant products** or against the **organisation** itself.

Note 3: EUDR substantiated concerns can relate to **relevant products** that are intended to be **placed or made available** on the Union market or **exported**, or to **relevant products** that have already been **placed or made available** on the Union market or **exported**.

3.15 Forest

Land spanning more than 0.5 hectares with trees higher than 5 metres 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 land use.

(Source: EUDR 2.4)

3.16 Forest degradation

Structural changes to **forest** cover, taking the form of the conversion of:

a) **primary forests** or **naturally regenerating forests** into **plantation forests** or into **other wooded land**; or

b) **primary forests** into **planted forests**.

(Source: EUDR 2.7)

3.17 Geolocation

Geographical location of a **plot of land** described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. For **plots of land** of more than four hectares, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each **plot of land**.

Note 1: This definition is adapted to the scope of the standard.

(Source: EUDR 2.28)

Note 2: For an **organisation** defined as a **micro or small primary operator**, the geolocation requirement may be fulfilled by providing a postal address of all **plots of land** from where the **relevant commodities** contained in or used to make the **relevant product** were **produced**.

(Source: EUDR 4a)

3.18 In the course of a commercial activity

For the purpose of processing, for distribution to commercial or non-commercial consumers, or for use in the business of the **operator**, **downstream operator** or **trader** itself.

(Source: EUDR 2.19)

3.19 Making available on the Union market

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.

(Source: EUDR 2.18)

3.20 Member States

The member countries of the European Union in which the EUDR is binding and applies directly.

3.21 Micro or small primary operator

An **operator** who is a natural person or a micro-undertaking or small undertaking, within the meaning of Article 3(1) and Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU of the European Parliament and of the Council, irrespective of its legal form, established in a country classified as low risk in accordance with Article 29 of the EUDR, and who, **in the course of a commercial activity**, **places on the market or exports relevant products** that this **operator** itself has grown, harvested, obtained from or raised on relevant **plots of land** located in that country; this includes **operators** who exceed the limits of at least two of the three criteria set out in Article 3(1) and (2), first subparagraph, of Directive 2013/34/EU but who can demonstrate that the parts of their balance sheet total, net turnover and average number of employees during the financial year, related to the **relevant commodities** and the **relevant products**, do not exceed the limits of at least two of three of those criteria.

(Source: EUDR 2.15a)

Note: This definition is adapted to the scope of the standard.

3.22 Naturally regenerating forest

Forest predominantly composed of trees established through natural regeneration; it includes any of the following:

a) **forests** for which it is not possible to distinguish whether planted or naturally regenerated;

b) **forests** with a mix of naturally regenerated native tree species and planted or seeded trees, and where the naturally regenerated trees are expected to constitute the major part of the growing stock at stand maturity;

c) coppice from trees originally established through natural regeneration; and

d) naturally regenerated trees of introduced species.

(Source: EUDR 2.9)

3.23 Negligible risk

The level of risk identified following a risk assessment conducted in accordance with the applicable PEFC EUDR DDS requirements, indicating that there is no cause for concern that the **relevant product** originates from **controversial sources**, is a **non-compliant product**, or has been mixed at supply chain level with **relevant products** of unknown origin, material originating from **controversial sources** or **non-compliant products**.

(Source: based on EUDR 2.26)

3.24 Non-compliant products

Relevant products that do not comply with Article 3 of the EUDR.

(Source: EUDR 2.25)

Note 1: Article 3 of the EUDR defines that **relevant commodities** and **relevant products** shall not be **placed or made available** on the Union market or **exported**, unless all the following conditions are fulfilled:

a) they are **deforestation-free**;

b) they have been **produced** in accordance with the **relevant legislation of the country of production**; and

c) they are covered by a **due diligence statement** or a **simplified declaration,** as required by the relevant provisions of the EUDR.

(Source: based on EUDR 3)

Note 2: Point (c) of Article 3 of the EUDR applies to **relevant products placed** on the Union market or **exported**. **Downstream operators** and **traders** are not required to submit a new **due diligence statement** or **simplified declaration** but rely on the statement or declaration already associated with the products.

3.25 Non PEFC-EUDR

The **material category** covering **relevant products** that have not gone through the **PEFC EUDR DDS** and are not delivered with a **PEFC-EUDR claim**.

3.26 Non-SME

An enterprise that is not classified as an **SME** (micro, small and medium-sized enterprise). See definition 3.49.

Note: The definition applies to an **organisation** established in a **Member State**.

3.27 Operator

Any natural or legal person who, **in the course of a commercial activity**, **places relevant products** on the Union market or **exports** them, excluding **downstream operators**.

(Source: EUDR 2.15)

Note 1: An **organisation** may act as an operator, **downstream operator** or a **trader** at the same time, depending on its position in the supply chain.

Note 2: A **micro or small primary operator** is a subcategory of operator.

Examples:

A forestry company established in the EU harvests trees from a forest it owns and sells the resulting logs to a sawmill for the first time. By supplying the logs on the Union market in the course of its commercial activity, the forestry company **places** a **relevant product** on the market and is therefore an operator.

An EU timber company purchases logs harvested in a non-EU-based country and imports them into the EU for sale to an EU sawmill. When the company, identified as the importer in the customs declaration, declares the logs for release for free circulation, it **places** the logs on the Union market for the first time and is therefore an operator.

3.28 Organisation

Person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its objectives.

Note 1: In the context of this standard, an organisation implements the requirements of this standard while applying for or holding a **PEFC Chain of Custody recognised certificate** that includes the **PEFC EUDR DDS** within its scope. When the standard refers to “organisations”, it means any type of organisation (non-EU-based organisation, **operator**, **downstream operator** or **trader**).

Note 2: In the context of the EUDR definitions of **operator**, **downstream operator** and **trader**, “person” means a natural person, a legal person or any association of persons that is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts.

(Source: EUDR 2.20)

3.29 Other wooded land

Land not classified as **forest** spanning more than 0.5 hectares, with trees higher than 5 metres and a canopy cover of 5 to 10%, or trees able to reach those thresholds in situ, or with a combined cover of shrubs, bushes, and trees above 10%, excluding land that is predominantly under agricultural or urban land use.

(Source: EUDR 2.12)

3.30 PEFC authorised body

An entity authorised by the PEFC Council to perform the administration of the PEFC scheme on behalf of the PEFC Council.

Note: The authorised body is either the **PEFC National Governing Body** (PEFC NGB) operating within its country or another entity that has been authorised by the PEFC Council to perform the administration of the PEFC scheme.

3.31 PEFC National Governing Bodies (PEFC NGBs)

PEFC NGBs are independent national organisations established to develop and implement a PEFC system within their respective countries. A list of the PEFC NGBs and their contact details can be found on the PEFC website.

3.32 PEFC-EUDR claim

An organisation's declaration, stated in sales and delivery documentation as "**PEFC-EUDR**", that a **relevant product** has gone through the **PEFC EUDR DDS** and that the process resulted in a finding of no or **negligible risk**. This claim prefix shall always be used together with a **PEFC claim** as defined in PEFC ST 2002, 3.27, namely "100% PEFC Origin", "X% PEFC certified" or "**PEFC controlled sources**".

Example: PEFC-EUDR 100% PEFC Origin, PEFC-EUDR X% PEFC certified or PEFC-EUDR PEFC **controlled sources**.

Note: The PEFC-EUDR claim always applies to 100% of the **relevant product** to which the claim refers, regardless of the percentage of **PEFC certified material** included in the **relevant product**. 100% of every relevant commodity/product component that includes a PEFC-EUDR claim needs to comply with this standard, and therefore must be traceable, legal and **deforestation-free**, and must never have been mixed with unknown or non-compliant material.

3.33 PEFC EUDR DDS material categories

The material categories for **relevant products**, namely **PEFC-EUDR** and **Non PEFC-EUDR**.

Note: The **organisation** shall classify material in accordance with both PEFC ST 2002 and this PEFC EUDR DDS module standard.

3.34 PEFC EUDR Due Diligence System (PEFC EUDR DDS)

A framework of procedures and measures, namely collection of information, risk assessment and risk mitigation, implemented by an **organisation** to reduce the risk that a **relevant product** originates from **controversial sources** or is a **non-compliant product**, or is mixed at supply chain level with **controversial sources** or **non-compliant products**. In addition, the PEFC EUDR DDS includes requirements concerning **substantiated concerns** and **EUDR substantiated concerns**, the submission of **due diligence statements** and **simplified declarations**, no placement on the market, reporting to the **competent authorities** and responsibility not to **place or make available** on the Union market or **export** a **relevant product** that may originate from **controversial sources** or be a **non-compliant product**.

Note: Each **organisation** remains solely responsible for identifying and complying with the EUDR obligations applicable to the role or roles it performs in each transaction.

3.35 PEFC-EUDR

The **material category** covering a **relevant product** delivered with a **PEFC-EUDR claim** by a supplier covered by a **PEFC recognised certificate** that includes the **PEFC EUDR DDS** within its scope**.**

3.36 PEFC recognised due diligence system (DDS)

A due diligence system recognised by PEFC, namely:

a) the PEFC Chain of Custody DDS described in PEFC ST 2002;

b) the **PEFC EUDR DDS** described in PEFC ST-MO 2002-1; or

c) a PEFC Chain of Custody DDS described in a chain of custody standard endorsed by PEFC against PEFC ST 2002:2020.

Note: The list of PEFC chain of custody standards that have been endorsed by PEFC against PEFC ST 2002:2020 can be found here.

3.37 Placing on the Union market

The first **making available** of a **relevant commodity** or **relevant product** on the Union market.

(Source: EUDR 2.16)

Note: "Placing on the Union market" is a specific instance of "**making available**": it is the first supply of each individual **relevant commodity** or **relevant product** on the Union market. Any subsequent supply of that same product on the Union market constitutes **making available**, but not placing on the market.

For example, when an EU forest owner first sells harvested logs to a sawmill, the forest owner **places** the logs on the Union market. If the sawmill processes the logs into sawn timber and sells it, the sawmill **places** a new **relevant product** on the Union market. A timber merchant that subsequently resells the same sawn timber without transforming it merely makes the timber available on the Union market.

3.38 Plantation forest

A **planted forest** that is intensively managed and meets, at planting and stand maturity, all the following criteria: one or two species, even age class, and regular spacing; it includes short rotation plantations for wood, fibre and energy, and excludes **forests** planted for protection or ecosystem restoration, as well as **forests** established through planting or seeding, which at stand maturity resemble or will resemble **naturally regenerating forests**.

(Source: EUDR 2.11)

3.39 Planted forest

Forest predominantly composed of trees established through planting and/or deliberate seeding, provided that the planted or seeded trees are expected to constitute more than 50% of the growing stock at maturity; it includes coppice from trees that were originally planted or seeded.

(Source: EUDR 2.10)

3.40 Plot of land

Land within a single real-estate property, as recognised by the law of the **country of production**, which enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of **deforestation** and **forest degradation** associated with **relevant commodities produced** on that land.

(Source: EUDR 2.27)

3.41 Primary forest

Naturally regenerated forest of native tree species, where there are no clearly visible indications of human activities, and the ecological processes are not significantly disturbed.

(Source: EUDR 2.8)

3.42 Produced

Grown, harvested, obtained from or raised on relevant **plots of land** or, as regards cattle, on establishments.

(Source: EUDR 2.14)

3.43 Reference number

The reference number assigned to an **operator** by the **EU Information System** following the submission of a **due diligence statement**.

Note 1: The reference number is also referred to as the reference number of the **due diligence statement**.

Note 2: Only an **organisation** defined as an **operator, other than a micro or small primary operator,** that **places a relevant product** on the Union market or **exports** can obtain the reference number.

3.44 Relevant commodities

Cattle, cocoa, coffee, oil palm, rubber, soya and wood.

(Source: EUDR 2.1)

Note: The list of relevant commodities is subject to revision by the European Commission.

3.45 Relevant legislation of the country of production

The laws applicable in the **country of production** concerning the legal status of the area of production in terms of:

a) land use rights;
b) environmental protection;
c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;
d) third parties' rights;
e) labour rights;
f) human rights protected under international law;
g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples; and
h) tax, anti-corruption, trade and customs regulations.

(Source: EUDR 2.40)

3.46 Relevant product

A product listed in Annex I to the EUDR that contains, has been fed with, or has been made using a **relevant commodity**.

(Source: EUDR 2.2)

Note 1: Annex I to the EUDR is subject to periodic revision by the European Commission.

Note 2: The scope of this standard is limited to relevant products made from **forest and tree-based material** and to **forest and tree-based products.**

3.47 Significant risk

The level of risk identified following a risk assessment conducted in accordance with the applicable PEFC EUDR DDS requirements, indicating that there is cause for concern that the **relevant product** originates from **controversial sources**, is a **non-compliant product** or has been mixed at supply chain level with **relevant products** of unknown origin, material originating from **controversial sources** or **non-compliant products**.

(Source: based on EUDR 2.26)

3.48 Simplified declaration

A document submitted to the **EU Information System** that an **organisation** defined as a **micro or small primary operator** shall make available to **competent authorities**, assuming its responsibility for the compliance of the **relevant product** with the EUDR.

Note 1: A simplified declaration is a one-time declaration referred to in Article 4a of the EUDR. It is submitted on a one-time basis. The **organisation** may update its simplified declaration following any major changes to the information provided.

Note 2: The information to be included in the simplified declaration is set out in Annex III to the EUDR and Appendix 2 to this standard.

3.49 SME

'Micro, small and medium-sized enterprise' or 'SME' means micro, small and medium-sized undertakings, irrespective of their legal form, within the meaning of Article 3(1) and Article 3(2), first subparagraph, and Article 3(3), respectively, of Directive 2013/34/EU of the European Parliament and of the Council.

(Source: EUDR 2.30)

Note: The definition applies to an **organisation** established in a **Member State**.

3.50 Trader

Any person in the supply chain, other than an **operator** or **downstream operator**, that, **in the course of a commercial activity**, **makes relevant products available** on the Union market.

(Source: EUDR 2.17)

Note 1: **SME** and **non-SME** traders are subject to different requirements.

Note 2: An **organisation** may act as an **operator**, **downstream operator** or a trader at the same time, depending on its position in the supply chain.

3.51 Waste

Any substance or object which the holder discards or intends or is required to discard.

(Source: Directive 2008/98/EC, 3.1; referenced in EUDR Annex I)

4. PEFC EUDR Due Diligence System (DDS) requirements

4.1 General

4.1.1 The **organisation** shall operate a **PEFC EUDR DDS** to minimise the risk that a **relevant product** it procures originates from, or is mixed at the supply chain level with, **controversial sources** or **non-compliant products**.

4.1.2 The **organisation** shall define, at the product group level, which **DDS** it will implement: either the **PEFC EUDR DDS** or the **PEFC Chain of Custody DDS**.

4.1.3 The **organisation** shall ensure that any **relevant product** entering a **PEFC product group** for which the **PEFC EUDR DDS** is applied goes through the **PEFC EUDR DDS** and results in no or **negligible risk** before the PEFC chain of custody method is implemented.

(Source: based on EUDR 4.1)

4.1.4 The **organisation** shall implement the **PEFC EUDR DDS** in the following three steps:

a) collection of information (chapter 5)

b) risk assessment (chapter 6)

c) risk mitigation, when applicable (chapter 8)

(Source: EUDR 8.2)

Note: Implementation of this module standard is voluntary. However, once an **organisation** chooses to implement it, the three steps specified in 4.1.4 apply as PEFC certification requirements, irrespective of the organisation's role under the EUDR. This includes **downstream operators** and **traders**, which are not required under the EUDR to exercise due diligence. It also includes **micro or small primary operators**, which are generally exempt from the risk assessment and risk mitigation obligations under Articles 10 and 11 of the EUDR, unless relevant information indicates a risk of non-compliance. These additional PEFC requirements enable these **organisations** to issue and pass on **PEFC-EUDR claims**. They do not modify the organisation's legal obligations under the EUDR.

4.1.5 In addition, the **organisation** shall complete the following steps:

a) Address **substantiated concerns** (chapter 7).

b) Submit, where required, a **due diligence statement** (for an **operator** other than a **micro or small primary operator**) or a one-time **simplified declaration** (for a **micro or small primary operator**) through the **EU Information System** (section 9.1).

Note: Where all information listed in Annex III is available in a system or database that exists under Union or Member State law, other than the information system referred to in Article 33 of the EUDR (**EU Information System**), a **micro or small primary operator** is not required to submit a one-time **simplified declaration** in accordance with Article 4a(2) of the EUDR.

(Source: based on EUDR 4a.4)

c) Publicly report on its **Due Diligence System** on an annual basis, where the **organisation** is defined as a non-SME (section 9.2).

d) Register in the **EU Information System** as a **non-SME trader** or a **non-SME downstream operator** (section 9.3).

e) No placement on the market of unknown sources, **controversial sources**, or **non-compliant products** (chapter 10).

4.1.6 The **organisation** shall provide its **PEFC customers** with the information required under 4.4 and chapter 5, as applicable.

4.1.7 The **organisation** shall review its **PEFC EUDR DDS** at least annually, and whenever it becomes aware of new developments or changes in information that could affect the **DDS**. Where necessary, the **organisation** shall revise the **DDS** to take account of those developments.

(Source: EUDR 12.2)

4.1.8 An **organisation** defined as an **operator**, a **downstream operator** or a **trader** shall offer any necessary assistance to the **competent authorities** in carrying out their obligations under the **EUDR**, including providing access to its premises and making available all documentation and records related to its **PEFC EUDR DDS**.

(Source: EUDR 4.6)

4.1.9 The **organisation** shall offer any necessary assistance to the certification body in conducting unannounced audits, where necessary.

4.1.10 The **organisation** shall offer any necessary assistance to the PEFC Council or a **PEFC authorised body** in carrying out activities under the PEFC EUDR DDS certification monitoring and evaluation system, including:

a) providing, in addition to the audit report, relevant data related to its PEFC certification activities, as requested by PEFC;

Note: PEFC will publish an implementation document specifying the relevant data to be provided.

Example: Relevant data may relate to the annual volume of PEFC certified and non-certified material sourced, volume of material sold as PEFC certified and/or PEFC controlled sources, volume of material sold under a **PEFC-EUDR claim**, main species sourced and countries from where they are sourcing.

b) allowing PEFC Council secretariat staff or PEFC authorised body staff to participate as observers during audits;

c) providing access to its premises; and

d) making available all documentation and records related to the **PEFC EUDR DDS**.

Such assistance shall be subject to prior agreement and coordination between PEFC, the **organisation** and its certification body.

4.1.11 The **organisation** shall register relevant data related to its PEFC certification activities in the PEFC database, as required by the PEFC Council or a **PEFC authorised body**, in order for PEFC to conduct its monitoring and evaluation activities.

Note: The implementation document that PEFC will publish specifying the data to be provided will also include purpose, access/publication rules, retention, correction process and security safeguards.

4.1.12 The **organisation** shall immediately inform its certification body if it becomes subject to a sanction process or legal investigation that may affect compliance with the EUDR, this standard or PEFC certification in general.

4.2 Additional management system requirements

4.2.1 The **organisation** shall establish written procedures to implement the **PEFC EUDR DDS** under its chain of custody management system. These procedures shall be kept up to date.

(Source: EUDR 12.1)

4.2.2 An **organisation** defined as a **non-SME operator** shall appoint a staff member as its EUDR compliance officer.

(Source: EUDR 11.2a)

Note: The EUDR compliance officer may be the same person appointed as responsible for the organisation's PEFC Chain of Custody in accordance with PEFC ST 2002, 4.3.1.2.

4.2.3 The **organisation** shall retain all documentation for each **relevant product** related to its **PEFC EUDR DDS** for at least five years. For **operators**, the five-year period shall be calculated from the date on which the **relevant products** are **placed** on the market or **exported**. The documentation shall include all records, measures and procedures, as set out in chapters 5, 6 and 8, and any other records as required by this standard.

(Source: EUDR 9.1, 12.2 and 12.5)

4.3 Additional requirements for the identification of input material

4.3.1 For each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, in addition to the documentation specified in PEFC ST 2002, 5.1.1, the **organisation** shall obtain:

a) Information from the supplier identifying the quantity of the **relevant product**, as follows:

   i. For a **relevant product** entering the Union market or **exported**, the quantity shall 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

   ii. In all other cases, the quantity shall be expressed in net mass or, where applicable, volume or number of items. A supplementary unit can be used where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the **due diligence statement** or where provided as part of the **simplified declaration**.

   (Source: EUDR 9.1b)

b) In addition to the applicable PEFC Chain of Custody claims, the **PEFC-EUDR claim** applicable to each claimed product; and

c) Any additional information required to implement the **PEFC EUDR DDS**.

4.3.2 For a **relevant product** delivered with a **PEFC-EUDR claim**, the **organisation** shall verify on the PEFC website that:

a) the supplier holds a **PEFC recognised certificate** that includes the **PEFC EUDR DDS** within its scope; and

b) the **relevant product** is covered by the scope of the **PEFC EUDR DDS**.

4.3.3 For each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, the **organisation** shall classify the **relevant product**, in addition to the **material categories** specified in PEFC ST 2002, according to the following **PEFC EUDR DDS material categories**:

a) PEFC-EUDR

b) Non PEFC-EUDR

4.4 Additional requirements for the declaration of outputs

4.4.1 For outputs from a **PEFC product group** for which the **organisation** makes a **PEFC-EUDR claim** to a **PEFC customer**, the **organisation** shall provide the customer with documentation containing the following information:

a) Information identifying the quantity of the **relevant product**, as follows:

i. For a **relevant product** entering the Union market or **exported**, the quantity shall 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

ii. In all other cases, the quantity shall be expressed in net mass or, where applicable, volume or number of items. A supplementary unit shall be used where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the **due diligence statement** or where provided as part of the **simplified declaration**.

(Source: EUDR 9.1b)

b) The **PEFC-EUDR claim** applicable to each claimed product, in addition to the applicable PEFC Chain of Custody claims.

c) Where the **organisation** is defined as an **operator** other than a **micro or small primary operator**, the **reference number** of the **due diligence statement** or, where the **organisation** is defined as a **micro or small primary operator**, the **declaration identifier**.

d) Any additional information requested by the **PEFC customer** to implement the **PEFC EUDR DDS** (see also 5.1.1).

5. Collection of information

5.1 General

5.1.1 For a **relevant product** to be classified as **PEFC-EUDR**, an **organisation** defined as an **operator**, or an **organisation** based outside the European Union, shall obtain from its supplier, or hold where it obtains the **relevant product** directly from the forest, and keep records of the following information:

a) A description, including the trade name and type of the **relevant product** as well as, in the case of a **relevant product** that contains or has been made using wood, the common name of the species and its full scientific name. The product description shall include the list of **relevant commodities** or **relevant products** contained therein or used to make the product.
(Source: EUDR 9.1(a))

b) The **country of production** of the **relevant product** and, where applicable, the parts thereof.
(Source: EUDR 9.1(c), EUDR 2.24)

Note: In the context of this standard, the **country of production** means the country of harvesting.

c) The **geolocation** of all the **plots of land** where the **relevant product** was **produced**. For a **micro or small primary operator**, the **geolocation** may be replaced by the postal address of the plots of land.
(Source: EUDR 9.1(d), EUDR 2.28)

d) The date or time range of production.
(Source: EUDR 9.1(d) and EUDR 2.14)

Note: In the context of this standard, production means harvest.

e) The name, postal address and email address of any business or person from whom the **relevant product** has been supplied.
(Source: EUDR 9.1(e))

f) The name, postal address and email address of any business, **downstream operator** or **trader** to whom the **relevant product** has been supplied.
(Source: EUDR 9.1(f))

g) Adequately conclusive and verifiable information that the **relevant products** are **deforestation-free**.
(Source: EUDR 9.1(g))

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 rights to use the respective area for the purposes of the production of the **relevant commodity**.
(Source: EUDR 9.1(h))

5.1.2 For a **relevant product** to be classified as **PEFC-EUDR**, the **organisation** supplying the **relevant product** to an **operator** or to an **organisation** based outside the European Union shall provide all the information specified in 5.1.1 together with the **PEFC-EUDR claim**. Where the **relevant product** originates directly from the forest, it shall be delivered with a valid 100% PEFC certified claim by a supplier covered by a PEFC recognised certificate against a PEFC-endorsed forest management standard adapted to the EUDR, or with another PEFC-endorsed system claim.

Note 1: As PEFC-endorsed standards are adapted to the EUDR, they will be listed on the PEFC website.

Note 2: PEFC-endorsed standards may use system-specific claims**.** A list of PEFC-endorsed system-specific claims is available on the PEFC website.

5.1.3 For a **relevant product** to be classified as **PEFC-EUDR**, an **organisation** defined as a **downstream operator** or **trader** shall obtain from its supplier and keep records of:

a) The **PEFC-EUDR claim**.

b) The name, registered trade name or registered trademark, the postal address, the email address and, where available, a web address of the **operator**, **downstream operator** or **trader** that supplied the **relevant product**.

c) The name, registered trade name or registered trademark, the postal address, the email address and, where available, a web address of the **downstream operator** or **trader** to which the **relevant product** has been supplied.

d) Where the supplier of the **relevant product** is an **operator** that provides the corresponding **reference number** of the **due diligence statement** or the **declaration identifier** associated with that **relevant product**, the **downstream operator** or the **trader** shall keep a record of this information.

(Source: EUDR 5.3)

5.1.4 An **organisation** defined as a **downstream operator** or **trader** shall only **export**, **place on, or make available on** the **Union market** a **relevant product** if it is in possession of the information required under 5.1.3. The **organisation** shall retain this information for at least five years from the date the **relevant product** is **exported**, **placed on, or made available** on the **Union market**, and shall provide it to the **competent authorities** upon request.

(Source: EUDR 5.1 and 5.4)

5.1.5 Upon request, the **organisation** shall provide its **PEFC customer** with any information specified in 5.1.1, or any other information the **PEFC customer** may require to confirm that a **relevant product** has no or **negligible risk**. If the **organisation** does not possess the requested information, the request shall be passed on to the organisation's supplier(s).

5.1.6 For a **relevant product** classified as **Non PEFC-EUDR**, an **organisation** defined as an **operator** or an **organisation** based outside the European Union shall obtain all the information required under 5.1.1. Where any mandatory information required by 5.1.1 is unavailable, incomplete or not verifiable, the product shall not be classified as **PEFC-EUDR**, shall not enter the relevant PEFC product group, and shall not be **placed** on the Union market or **exported** until the information requirement is fully met.

5.1.7 An **organisation** defined as an **operator** shall, upon request, make available to the **competent authorities** the information, documents and data collected under 5.1.1, 4.3.1(a), and 4.4.1(a). *(Source: EUDR 9.2)*

Table 3: Information requirements associated with PEFC EUDR DDS material categories for an organisation defined as an operator or an organisation based outside the European Union

	Material category	
Information collection requirements	PEFC-EUDR	Non PEFC-EUDR
Information specified in 5.1.1	X	X
PEFC-EUDR claim, or a valid 100% PEFC certified claim from a supplier covered by a PEFC recognised certificate against a PEFC-endorsed forest management standard adapted to the EUDR, or another PEFC-endorsed system claim	X	

Table 4: Information requirements associated with the PEFC EUDR DDS material categories for an organisation defined as a downstream operator or trader

	Material category	
Information collection requirements	PEFC-EUDR	Non PEFC-EUDR
Information specified in 5.1.3 to 5.1.5	X	X
PEFC-EUDR claim	X	

6. Risk assessment

6.1 General

6.1.1 The **organisation** shall analyse and verify source, reliability, validity and links to other available documentation of information collected in accordance with chapters 4 and 5, together with any other relevant documentation. Once this information has been positively analysed and verified, the **organisation** shall carry out a risk assessment for each **relevant product** used as input for a **PEFC product group** for which the **PEFC EUDR DDS** is applied, except for any **relevant products** that comply with the PEFC definition of **recycled material**.

(Source: EUDR 10.1 and 10.2(g))

Note: The EUDR risk-assessment obligations differ according to the organisation's role. **Downstream operators** and **traders** are not required by the EUDR to conduct a risk assessment, while **micro or small primary operators** are exempt from the requirements of Article 10 unless they become aware of relevant information indicating a risk of non-compliance. Nevertheless, for the purposes of PEFC certification, 6.1.1 applies to any **organisation** implementing the **PEFC EUDR DDS** for the relevant product group. Where not required by the EUDR, the risk assessment constitutes an additional PEFC certification requirement that supports the classification of input material and issuing and passing of **PEFC-EUDR claims**. It does not modify the organisation's legal obligations under the EUDR.

6.1.2 The risk assessment shall establish whether there is a risk that the **relevant product** intended to be **placed on**, or **exported** from, the Union market originates from **controversial sources** (PEFC ST 2002, definition 3.7) or is a **non-compliant product** (definition 3.24 of this document).

(Source: EUDR 10.1)

6.1.3 The **organisation** shall not use the **relevant product** as input for a PEFC product group and shall not **place** the **relevant product** on, or **export** it from, the Union market unless the risk assessment concludes that the **relevant product** has no or **negligible risk**.

(Source: EUDR 10.1)

6.1.4 The **organisation** shall assess and document the following risks:

a) The risk that the **relevant product** originates from an area where **deforestation** or **forest degradation** occurred after 31 December 2020 (section 6.2).

b) The risk that the **relevant product** was not **produced** in accordance with the **relevant legislation of the country of production** (section 6.3).

c) The risk that the **relevant product** originates from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or **genetically modified trees** are used (section 6.4).

Note: Item (c) corresponds to the elements (b) and (i) of the definition of **controversial sources** in PEFC ST 2002, 3.7, which are not covered by the EUDR. To ensure that **PEFC-EUDR** claimed material fully meets PEFC's requirements concerning **controversial sources**, **organisations** implementing the **PEFC EUDR DDS** also need to address those elements of the PEFC definition of **controversial sources** that go beyond the EUDR.

d) The risk that EUDR or any applicable requirements of this standard are circumvented or the risk that the **relevant product** is mixed at supply chain level with **controversial sources** or with **non-compliant products** (section 6.5).

6.1.5 The organisation's risk assessment shall result in the classification of the **relevant product** used as input into the following risk categories:

a) no or **negligible risk**; or

b) **significant risk**.

6.1.6 Before classifying the **relevant product** as having no or **negligible risk**, the **organisation** shall ensure that there is no **substantiated concern** or **EUDR substantiated concern**, or that any **substantiated concern** or **EUDR substantiated concern** has been resolved.

(Source: based on EUDR 10.2 (l))

6.1.7 If the **organisation** classifies the **relevant product** as having **significant risk** in one or more of the risk assessment areas described in sections 6.2 to 6.5, the **organisation** shall manage the identified risk in accordance with chapter 8 (risk mitigation).

(Source: based on EUDR 11.1)

6.1.8 When an **organisation** defined as a **downstream operator** or **trader** becomes aware that its supplier, where the **supplier** is an **operator**, has failed to meet its obligation to provide the **reference number** of the **due diligence statement** or **declaration identifier**, the **organisation** shall refrain from **placing or making available** the **relevant product** on the Union market (Art. 5(1) EUDR).

(Source: EUDR 3.c, 4.7, 5.1 and 5.3(a), FAQ 5th version, 3.5)

6.1.9 When conducting the risk assessment, the **organisation** shall take into account:

a) The conclusions of the meetings of the European Commission expert groups supporting the implementation of the EUDR, as published by the European Commission's Register of Expert Groups.

(Source: EUDR 10.2(k))

b) The sources, reliability, validity and links to other available documentation referred to in 4.3 and 5, together with any information indicating that the **relevant product** does not comply with the EUDR.

(Source: EUDR 10.2(g))

6.1.10 The **organisation** shall document and retain records of the risk assessment process, including the information and evidence gathered, and shall be able to demonstrate how the information and evidence were assessed against the risk assessment criteria set out in sections 6.2 to 6.5 and how the level of risk was determined.

(Source: based on EUDR 10.1 and 10.4)

6.1.11 The risk assessment shall be documented and reviewed at least annually and, where necessary, revised. It shall also be reviewed and, where necessary, revised whenever changes occur to the information listed in sections 4.3 and 5, or when the **organisation** becomes aware of new developments that may affect its **PEFC EUDR DDS**.

(Source: EUDR 10.4, 12.1 and 12.2)

6.2 Assessment of the risk that the relevant product originates from an area where deforestation or forest degradation occurred after 31 December 2020

6.2.1 The **organisation** may classify a **relevant product** as having no or **negligible risk** of originating from an area where **deforestation** or **forest degradation** occurred after 31 December 2020 if any one of the indicators in Table 5 applies.

(Source: based on EUDR 10.2)

Table 5: Indicators of no or negligible risk that a relevant product originates from an area where deforestation or forest degradation occurred after 31 December 2020

i. The **relevant product** was delivered with a **PEFC-EUDR claim** and additional information as specified in chapter 5, by a supplier that holds a **PEFC recognised certificate** with the **PEFC EUDR DDS** under its scope and has implemented the **PEFC EUDR DDS** for the specific **relevant product**. **Example**: **PEFC-EUDR** X% PEFC certified
ii. The **relevant product** originates from a **country of production**, or part thereof, where there is no prevalence of **deforestation** or **forest degradation** and for which the European Commission assigns a **country risk level** that is low. *(Source: EUDR 13.1)*
iii. The **relevant product** was delivered with a valid 100% PEFC certified claim, or with an equivalent PEFC-endorsed system claim, from a PEFC SFM certificate holder certified against a PEFC-endorsed standard that is adapted to the EUDR. **Note**: As PEFC-endorsed standards become adapted to the EUDR, they will be available on the PEFC website.
iv. The **relevant product** was delivered with a claim that is fully certified against an EUDR-adapted forest certification scheme other than a PEFC-endorsed standard. The declaration was supported by a valid certificate issued by a third-party certification body. The **organisation** shall check, assess and demonstrate that the forest certification scheme has been adapted and aligns with the EUDR. **Note:** If the organisation's supplier is an **operator**, the delivery information should include the **reference number** or **declaration identifier**.
v. For the **relevant product**, the **organisation** has: a) obtained the **geolocation** of all the **plots of land** where the **relevant product** was **produced** and the date or time range of production; b) verified this information to demonstrate that the **relevant product** does not originate from an area where **deforestation** or **forest degradation** occurred after 31 December 2020; and c) recorded the evidence.

6.3 Assessment of the risk that the relevant product was not produced in accordance with the relevant legislation of the country of production

6.3.1 The **organisation** may classify a **relevant product** as having no or **negligible risk** that it was not **produced** in accordance with the **relevant legislation of the country of production** if any one of the indicators in Table 6 applies.

(Source: based on EUDR 10.2)

Note: The **organisation** can refer to tools provided by the European Commission, such as the repository of applicable legislation in countries of production.

Table 6: Indicators of no or negligible risk that a relevant product was not produced in accordance with the relevant legislation of the country of production

i. The **relevant product** was delivered with a **PEFC-EUDR claim** and additional information as specified in chapter 5, by a **supplier** that holds a **PEFC recognised certificate** with the **PEFC EUDR DDS** under its scope and has implemented the **PEFC EUDR DDS** for the specific **relevant product**. **Example**: **PEFC-EUDR** X% PEFC certified
ii. The **relevant product** was delivered with a valid 100% PEFC certified claim, or with an equivalent PEFC-endorsed system claim, from a PEFC SFM certificate holder certified against a PEFC-endorsed standard that is adapted to the EUDR. **Note**: As PEFC-endorsed standards become adapted to the EUDR, they will be available on the PEFC website.
iii. The **relevant product** falls within the scope of Regulation (EC) No 2173/2005 and is covered by a valid FLEGT licence from an operational licensing scheme. It shall therefore be deemed to comply with Article 3, point (b), of the EUDR. *(Source: EUDR 10.3)*
iv. The **relevant product** was delivered with a claim that it is fully certified against an EUDR-adapted forest certification scheme other than a PEFC-endorsed standard. The declaration was supported by a valid certificate issued by a third-party certification body. The **organisation** shall check, assess and demonstrate that the forest certification scheme has been adapted and aligns with the EUDR. **Note:** If the organisation's supplier is an **operator**, the material should include the **reference numbe**r or **declaration identifier**.

6.3.2 If none of the indicators in Table 6 apply, the **organisation** may classify a **relevant product** as having no or **negligible risk** that it was not **produced** in accordance with the **relevant legislation of the country of production** if all the indicators in Table 7 apply.

(Source: based on EUDR 10.2)

Table 7: Supplementary indicators of no or negligible risk that a relevant product was not produced in accordance with the relevant legislation of the country of production

i. Documented analysis and verification which confirms the absence of the following factors in relation to the **relevant product** and the **country of production**, or part thereof:

a) Prevalence of

I. corruption

II. document and data falsification

(Source: EUDR 10.2(h))

b) Tree species included in the **relevant product** that are known for the prevalence of activities covered by the term **controversial sources** (PEFC ST 2002, 3.7(a) or (b)) in the country or region, or activities that do not comply with the EUDR.

Note: The reliability of the species declared under 5.1.1(a) is itself material to the assessment. See 8.1.2(c) and 8.3.2.

c) Lack of:

I. law enforcement

II. environmental protection

III. forest-related rules, including forest management and biodiversity conservation, where directly related to harvesting, and/or low level of forest governance and law enforcement

(Source: EUDR 2.40(b) and (c) and 10.2(h))

d) Violations of:

I. land-use rights

II. third-party rights

III. labour rights

(Source: EUDR 2.40(a),(d) and (e))

Note: Organisations can consider internationally recognised labour rights obligations, such as those set out in the ILO Declaration on Fundamental Principles and Rights at Work.

IV. international human rights

(Source: EUDR 2.40(f) and 10.2(h))

e) Presence of:

I. armed conflict or trade in **conflict timber**

II. sanctions imposed by the UN Security Council or the Council of the European Union

III. infringements of tax, anti-corruption, trade and customs regulations

(Source: EUDR 10.2(h), 2.40(h), PEFC ST 2002, 3.7(h))

ii. The **relevant product** originates from a **country of production**, or part thereof, where Indigenous Peoples are not present. Where Indigenous Peoples are present in the **country of production**, or part thereof, all the following shall apply:

a) There has been consultation and cooperation in good faith with Indigenous Peoples in the **country of production**, or part thereof.

b) There are no duly reasoned claims by Indigenous Peoples, based on objective and verifiable information, regarding the use or ownership of the area used for the purpose of producing the **relevant commodity**.

c) There is compliance with the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples.

Note: Item (c) is to be understood in the context of the relevant laws applicable in the **country of production** concerning the legal status of the area of production.

(Source: EUDR 10.2(c), (d) and (e))

6.4 Assessment of the risk that the relevant product originates from activities where the capability of forests to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or genetically modified trees are used

6.4.1 The **organisation** may classify **relevant products** delivered with a valid PEFC claim by a **supplier** that holds a **PEFC recognised certificate** as having no or **negligible risk** of originating from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or that **genetically modified trees** are used.

6.4.2 For a **relevant product** that is not delivered with a PEFC claim by a **supplier** that holds a **PEFC recognised certificate**, the **organisation** may classify the **relevant product** as having no or **negligible risk** of originating from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained in the long term, or that **genetically modified trees** are used, if all the indicators in Table 8 apply.

Table 8: Indicators of no or negligible risk that a relevant product originates from activities where the capability of forests to produce products and services on a sustainable basis is not maintained, harvesting levels exceed a rate that can be sustained, or genetically modified trees are used

i. The **relevant product** originates from activities where the capability of **forests** to produce a range of wood and non-wood forest products and services on a sustainable basis is maintained and harvesting levels do not exceed a rate that can be sustained in the long term. **Example:** Data sources that can be used include the FAO Forest Resource Assessment, STIX, UNECE, European Environment Agency, and Forest Trends.
ii. According to publicly available data, genetically modified forest and tree-based organisms are not **produced** in the country or region and are not **placed on** the market.

Note: These indicators correspond to the items (b) and (i) of the definition of **controversial sources** in PEFC ST 2002, 3.7.

6.5 Assessment of the risk that EUDR or any applicable requirements of this standard are circumvented or the risk that the relevant product is mixed at supply chain level

6.5.1 The **organisation** may classify a **relevant product** as having no or **negligible risk** of:

a) circumvention of the EUDR or any applicable requirements of this standard; or

b) being mixed at supply chain level with **relevant products** from unknown origin, **controversial sources** or with **non-compliant products**,

if the **organisation** has assessed and documented that none of the indicators in Table 9 apply.

(Source: based on EUDR 10.2(j), PEFC ST 2002)

Table 9: Indicators of significant risk at supply chain level

i. Complexity of the relevant supply chain that makes it difficult to obtain or verify the required information, identify all relevant supply-chain stages, or trace the **relevant product** to its sources and plots of land. *(Source: EUDR 10.2(i), Commission Guidance 2026, section 5)*
ii. Absence or inadequacy of controls to prevent the **relevant product** from being mixed, during transport, storage, processing or other supply-chain operations, with **relevant products** of unknown origin, material originating from controversial sources or **non-compliant products**. *(Source: based on EUDR 10.2(j); EUDR FAQ 1.3–1.5 and 1.17–1.18)*
iii. Stage of processing of the **relevant product**, in particular difficulties in connecting the **relevant product** to the **plots of land** where it was **produced**. *(Source: EUDR 10.2(i))*
iv. Information on any history of sourcing from illegal sources, as covered by item (a) of the definition for **controversial sources** in PEFC ST 2002, 3.7, or of non-compliance with the EUDR or other related legislation by **organisations** along the relevant supply chain. *(Source: based on EUDR 10.2(l); PEFC ST 2002, 3.7(a))*
v. Any information or circumstances indicating a risk that the EUDR is circumvented in relation to the **relevant product** or a risk of mixing. *(Source: EUDR 10.2(j) and 10.2(m))*

6.5.2 **Relevant products** delivered with a **PEFC-EUDR claim** and additional information as specified in chapter 5, by a **supplier** that holds a **PEFC recognised certificate** with the **PEFC EUDR DDS** under its scope and has implemented the **PEFC EUDR DDS** for the specific **relevant product**, and **relevant products** delivered with a valid 100% PEFC certified claim, or with an equivalent PEFC-endorsed system claim, from a PEFC SFM certificate holder certified against a PEFC-endorsed standard that is adapted to the EUDR, are considered proof of no or **negligible risk** for indicators i, ii and iii in Table 9.

7. Substantiated concerns

7.1 If the **organisation** obtains or is made aware of relevant information, including a **substantiated concern**, information identified through the risk assessment in accordance with chapter 6, or an **EUDR substantiated concern** submitted under Article 31 of the EUDR, indicating a risk that the **relevant product**:

a) originates from **controversial sources**;

b) does not comply with the EUDR; or

c) is associated with circumvention of the EUDR,

the **organisation** shall address the identified risk through risk assessment and, where necessary, risk mitigation in accordance with chapters 6 and 8.

(Source: EUDR 13.2)

7.2 The **organisation** shall commence the investigation of any **substantiated concern** or **EUDR substantiated concern** promptly and no later than ten working days after becoming aware of the concern.

7.3 If the **organisation** obtains or is made aware of relevant information, including a **substantiated concern** or **EUDR substantiated concern**, indicating a risk that the **relevant product** does not comply with the EUDR or that the EUDR is being circumvented, the **organisation** shall immediately communicate the relevant information to:

a) the PEFC customers to whom it directly supplied the **relevant product**;

b) its certification body; and

c) the PEFC Council or the **PEFC authorised body**.

In addition, an **organisation** defined as an **operator** shall immediately communicate the relevant information to the **competent authority**.

(Source: based on EUDR 13.2)

7.4 Where the relevant information referred to in 7.1 relates to material originating from **controversial sources**, the **organisation** shall inform its **certification body** and the PEFC Council or the **PEFC authorised body**.

7.5 If an **organisation** defined as an **operator, downstream operator** or **trader** obtains or is made aware of relevant new information, including an **EUDR substantiated concern**, indicating that a **relevant product** that it has **placed or made available** on the Union market or **exported** is at risk of not complying with the EUDR, the **organisation** shall immediately inform:

a) the **competent authorities** of the **Member States** in which it **placed or made available the relevant product** on the Union market;

b) the **downstream operators** and **traders** to whom it supplied the **relevant product**;

c) its certification body; and

d) the PEFC Council or the **PEFC authorised body**.

In the case of **exported relevant products**, an **operator** or **downstream operator** shall inform the **competent authority** of the **Member State** which is the **country of production**.

(Source: EUDR 4.5, 5.5)

Note: In the case of exports, downstream operators must inform the Competent Authority of the country of production as defined in Art. 2(24) EUDR. If, in the case of export, the country of production (according to Art. 2(24) EUDR) is not known to the downstream operator or does not have a designated EUDR Competent Authority, meaning its Competent Authority cannot be contacted, the Competent Authority of the Member State of export should be contacted. *(Source:* EUDR FAQ, 3.6.2*)*

7.6 If an **organisation** defined as a **non-SME downstream operator** or **non-SME trader** obtains or is made aware of relevant information indicating that a **relevant product** does not comply with the EUDR before **placing or making available** the **relevant product** on the Union market or **exporting** it, the **organisation** shall immediately inform:

a) the **competent authorities** of the **Member States** in which it intends to **place or make available** the **relevant product** on the Union market or from which it intends to **export** it;

b) its certification body; and

c) the PEFC Council or the **PEFC authorised body**.

(Source: EUDR 5.6)

7.7 If the relevant information referred to in 7.6 constitutes an **EUDR substantiated concern**, the **organisation** shall verify that due diligence was exercised and resulted in a finding of no or **negligible risk**. The **organisation** shall not **place or make available** the **relevant product** on the Union market or **export** it unless the verification demonstrates no or **negligible risk** of non-compliance with the EUDR.

(Source: EUDR 5.6)

Table 10: Summary of actions to be taken upon receipt of information indicating a risk to a relevant product

When information indicating a risk is received	Applicable organisation types	Required actions
Substantiated concerns or **EUDR substantiated concerns** or information received at any time (7.3)	All EU-based **organisations** regardless of their size or role (**operator**, **micro or small primary operator**, **downstream operator**, **trader**)	Immediately inform: • Direct customers • Certification body • PEFC Council or **PEFC authorised body** • For **operators** only: **competent authorities**
Substantiated concerns or **EUDR substantiated concerns** or information received at any time (7.3)	Non-EU-based **organisations**	Immediately inform: • Direct customers • Certification body • PEFC Council or **PEFC authorised body**
Substantiated concerns or **EUDR substantiated concerns** or information received after the **relevant product** was **placed or made available** on the Union market or **exported** (7.5)	All EU-based **organisations** regardless of their size or role (**operator**, **micro or small primary operator**, **downstream operator**, **trader**)	Immediately inform: • **Competent authorities** of the **Member States** where the **relevant product** was **placed or made available** on the Union market • **Downstream operators** and **traders** to whom the **relevant product** was supplied • Certification body • PEFC Council or **PEFC authorised body** • In the case of an **exported relevant product**, an **operator** or **downstream operator** shall inform the **competent authority** of the **Member State** which is the **country of production**
Substantiated concerns or **EUDR substantiated concerns** or information received before **relevant product** is **placed or made available** on the Union market or **exported** (7.6 and 7.7)	**Non-SME downstream operators** and **non-SME traders**	Immediately inform: • **Competent authorities** of the **Member States** in which the **organisation** intends to **place or make available** the **relevant product** on the Union market or from which it intends to **export** it • Certification body • PEFC Council or **PEFC authorised body** • If the relevant information constitutes an **EUDR substantiated concern**, the **organisation** shall verify that due diligence was exercised and resulted in a finding of no or **negligible risk**. The **organisation** shall not **place or make available** the **relevant product** on the Union market or **export** it unless the verification demonstrates no or **negligible risk** of non-compliance with the EUDR.

8. Risk mitigation

8.1 General

8.1.1 Unless a risk assessment carried out in accordance with chapter 6 establishes that there is no or **negligible risk** that a **relevant product** originates from **controversial sources** or is a **non-compliant product**, the **organisation** shall, before implementing the PEFC chain of custody method, adopt risk mitigation procedures and measures that are adequate to achieve no or **negligible risk**.

(Source: based on EUDR 11.1)

Note: For the purposes of PEFC certification, chapter 8 applies to any **organisation** implementing the **PEFC EUDR DDS** whenever the risk assessment under chapter 6 identifies a **significant risk**. This includes risks assessed under section 6.4, which addresses matters that go beyond the EUDR. Where risk mitigation is not required by the EUDR, its application constitutes an additional PEFC certification requirement that enables the **organisation** to issue and pass on **PEFC-EUDR claims**. It does not modify the organisation's legal obligations under the EUDR.

8.1.2 The procedures or measures may include one or more of the following:

a) requiring additional information, data or documents;
(Source: EUDR 11.1(a))

b) carrying out independent surveys or audits; or
(Source: EUDR 11.1(b))

c) other measures relating to the information requirements set out in chapter 5.
(Source: EUDR 11.1(c))

Note: Other measures relating to the information requirements may include verification of the declared species against the material itself by an appropriate identification method.

8.1.3 Such procedures and measures may also include supporting the organisation's suppliers, in particular smallholders, in achieving compliance with the EUDR through capacity building and investments.

(Source: EUDR 11.1)

8.1.4 The **organisation** shall have in place adequate and proportionate policies, controls and procedures to mitigate and effectively manage the identified risks. Those policies, controls and procedures shall include:

a) model risk management practices, reporting, record-keeping, internal control and compliance management, including the appointment of a compliance officer at management level for an **organisation** defined as a **non-SME operator** (see also 4.2.2);

b) an independent audit function to check the internal policies, controls and procedures referred to in 8.1.4(a) for an **organisation** defined as a **non-SME operator**.

(Source: EUDR 11.2)

8.1.5 The organisation's decisions on risk mitigation procedures and measures shall be documented and reviewed at least annually.

(Source: EUDR 11.3)

8.1.6 An **organisation** defined as an **operator** shall make available its decisions on its risk mitigation procedures and measures to the **competent authorities** upon request.

(Source: EUDR 11.3)

8.1.7 An **organisation** defined as an **operator** shall be able to demonstrate how the decisions on its risk mitigation procedures and measures were taken.

(Source: EUDR 11.3)

8.2 Requiring additional information, data, and documents

8.2.1 The **organisation** shall request all suppliers delivering supplies with **significant risk** to:

a) provide the **organisation** with all the detailed information specified in 4.3 and 5.1.1 and any additional data and documents concerning the whole supply chain and production areas from which the supply originates; and

b) enable the **organisation** to carry out a second-party or third-party audit of the supplier's operations and the operations of previous suppliers in the supply chain.

Note: These requirements may be established through contractual agreements or a written self-declaration by the supplier.

8.2.2 The information submitted by the **supplier** shall allow the **organisation** to plan and execute audits.

8.3 Audits

8.3.1 The organisation's risk mitigation procedures and measures shall include audits of suppliers delivering supplies with **significant risk** where the documentation provided and reviewed does not provide sufficient confidence that there is no or **negligible risk** that the **relevant product** originates from **controversial sources** or is a **non-compliant product**. The audits may be carried out by the **organisation** itself as a second-party audit or by a third party on behalf of the **organisation**.

8.3.2 The **organisation** shall demonstrate that personnel carrying out audits have sufficient knowledge and competence in the EUDR, the **PEFC EUDR DDS**, local business, cultural and social customs, and applicable treaties, conventions, legislation, governance and law enforcement relevant to the origin of supplies with **significant risk** and to the risks identified and, where the identified risk relates to species identity, competence in, or access to, appropriate species identification methods.

8.3.3 Where the identified risk relates to the accuracy of the species declared under 5.1.1(a), verification of the sampled supplies may include verification of the declared species against the material itself.

8.4 Corrective measures

8.4.1 As part of the policies, controls and procedures to manage the identified risks effectively, the **organisation** shall include procedures for implementing corrective measures for suppliers delivering supplies with **significant risk**.

8.4.2 The range of corrective measures shall be based on the scale and seriousness of the risk and shall include consideration of cancelling or suspending any contract or order for a **relevant product** until the supplier demonstrates that appropriate risk mitigation measures have been implemented.

9. Due diligence statement and simplified declaration submission and publication

9.1 Due diligence statement and simplified declaration submission

9.1.1 Prior to placing a **relevant product** on, or **exporting** it from, the Union market, an **organisation** defined as an **operator** other than a **micro or small primary operator** shall submit, through the **EU Information System**, a **due diligence statement** covering that **relevant product** to the **competent authority** of the **Member State** in which the **relevant product** will be **placed on the** Union market, or from which it will be **exported**.

(Source: EUDR 4.2)

9.1.2 Prior to placing **relevant products** on, or **exporting** them from, the Union market, an **organisation** defined as a **micro or small primary operator** shall submit a one-time **simplified declaration** through the **EU Information System**. The **simplified declaration** shall contain the information listed in Annex III to the EUDR, as reproduced in Appendix 2 of this standard. A one-time **simplified declaration** shall not be required where all information listed in Annex III to the EUDR is available in a system or database established under Union or Member State law, other than the **EU Information System**, and the **Member State** makes that information available per **operator** in the **EU Information System**.

(Source: EUDR 4a)

9.1.3 An **organisation** defined as a **micro or small primary operator** may update the information contained in its **simplified declaration** following any major changes to the information it has provided.

(Source: EUDR 4a.3)

9.1.4 An **organisation** defined as a **micro or small primary operator** shall not **place** a **relevant product** on the Union market or **export** it until it has been assigned a **declaration identifier** in the **EU Information System**, following the submission of its one-time **simplified declaration** or the availability of the required information through a system or database established under Union or Member State law.

(Source: EUDR 4a.2 and 4a.4)

9.1.5 An **organisation** defined as an **operator** other than a **micro or small primary operator** shall provide its **PEFC customer** with the **reference number** of the **due diligence statement** associated with the **relevant product**. An **organisation** defined as a **micro or small primary operator** shall provide its **PEFC customer** with the **declaration identifier** associated with the **relevant product**.

(Source: EUDR 4.7)

Note: When an entity **places** a product on the market and then transforms the product into a derived **relevant product** which it **places** on the market, it can fulfil both the role of (upstream) **operator** and that of first **downstream operator**. In this case, the legal entity does not need to communicate the **reference number** pursuant to Art. 4(7) EUDR if the derived product is supplied to another **downstream operator** or **trader**.

(Source: EUDR FAQ, 3.8)

9.1.6 An **organisation** defined as an **operator** may mandate an **authorised representative** to submit a **due diligence statement** on its behalf. An **organisation** defined as a **micro or small primary operator** may mandate an **authorised representative** to submit a one-time **simplified declaration** on its behalf. In either case, the **organisation** shall retain responsibility for compliance with the EUDR.

(Source: EUDR 6.1)

9.1.7 An **organisation** defined as an **operator** other than a **micro or small primary operator** shall retain a record of each **due diligence statement** for at least five years from the date of submission through the **EU Information System.**

(Source: EUDR 4.3)

9.1.8 The **due diligence statement** shall contain at least the information specified in Appendix 1, and the **simplified declaration** shall contain at least the information specified in Appendix 2 of this standard.

9.2 PEFC Due Diligence System reporting and publication

9.2.1 An **organisation** defined as a **non-SME** shall report publicly, as widely as possible, including via the internet, on its **PEFC EUDR DDS** annually, including the steps it has taken to fulfil its EUDR obligations.

(Source: EUDR 12.3)

9.2.2 The organisation's PEFC EUDR DDS report shall include the following information concerning the **relevant products**:

a) A summary of the information specified in 4.4.1 and 5.1.1(a) and (b).

b) The conclusions of the risk assessment carried out in accordance with chapter 6, the risk mitigation measures undertaken in accordance with chapter 8 and a description of the information and evidence obtained and used to assess the risk.

c) Where applicable, a description of the consultation process with Indigenous Peoples, local communities and other customary tenure rights holders, or civil society organisations present in the area of production of the **relevant commodity** or **relevant product**.

(Source: EUDR 12.4)

9.2.3 An **organisation** defined as an **operator** that also falls within the scope of other Union legal acts laying down value chain due diligence reporting requirements may fulfil its **PEFC EUDR DDS** reporting obligations by including the information required under 9.2.2 in the report prepared under those other Union legal acts.

Note 1: Examples of other Union legal acts regarding value chain due diligence include Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards corporate sustainability reporting.

Note 2: An **organisation** that has already reported the information required under 9.2.2 as part of its reporting obligations under other relevant Union legislation, such as the EU Corporate Sustainability Due Diligence Directive (CSDDD) or Corporate Sustainability Reporting Directive (CSRD), does not need to repeat the same information.

(Source: EUDR 12.3, FAQ 5th, 5.14)

9.3 Registration in the EU Information System

9.3.1 An **organisation** defined as a **non-SME downstream operator** or a **non-SME trader** shall register in the **EU Information System** before **placing or making available** a **relevant product** on the Union market or **exporting** it.

(Source: EUDR 5.2)

Note: **Operators** and **micro or small primary operators** access the **EU Information System** for the purposes specified in 9.1.1 and 9.1.2, respectively.

10. No placement on the market

10.1 A **relevant product** that originates from unknown sources or **controversial sources** or is a **non-compliant product** shall not be included in a **PEFC product group** for which the **PEFC EUDR DDS** is implemented.

10.2 A **non-compliant product** shall not be **placed or made available** on the Union market or **exported**.

(Source: EUDR 3)

10.3 Where the **organisation** knows that a **relevant product** not covered by its **PEFC chain of custody** originates from illegal sources, as covered by item (a) of the definition of **controversial sources** in PEFC ST 2002, 3.7, or has not been **produced** in accordance with the **relevant legislation of the country of production**, the **relevant product** shall not be **placed or made available** on the market or **exported**.

10.4 Where the **organisation** becomes aware of a **substantiated concern** or an **EUDR substantiated concern** that a **relevant product** not covered by its **PEFC chain of custody** originates from illegal sources, as covered by item (a) of the definition of **controversial sources** in PEFC ST 2002, 3.7, or has not been **produced** in accordance with the **relevant legislation of the country of production**, the **relevant product** shall not be **placed or made available** on the market or **exported** until the concern has been resolved in accordance with chapter 7.

Appendix 1 (normative): Content of the Due Diligence Statement, as per Annex II of the EUDR

Information to be contained in the **due diligence statement** in accordance with Article 4(2) of the EUDR:

1. Operator's name, address and, in the event of **relevant commodities** and **relevant products** entering or leaving the Union market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonised System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity of the **relevant product** that the **operator** intends to **place on the market** or **export**. 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 Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, 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**.
3. **Country of production** and **geolocation** of all **plots of land** where the **relevant commodities** were **produced**. Where the **relevant product** contains or has been made using **relevant commodities produced** in different **plots of land**, the **geolocation** of all **plots of land** shall be included in accordance with Article 9(1), point (d).
4. The text: 'By submitting this **due diligence statement** the **operator** confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or only a **negligible risk** was found that the **relevant products** do not comply with Article 3, point (a) or (b), of that Regulation.'
5. Signature in the following format:

Signed for and on behalf of:

Date:

Name and function:

Signature:

Appendix 2 (normative): Content of the simplified declaration for micro or small primary operators as per Annex III to Regulation (EU) 2023/1115, as amended by Regulation (EU) 2025/2650

Information to be contained in the one-time **simplified declaration** for **micro or small primary operators** in accordance with Article 4a(3) of the EUDR:

1. Micro or small primary operator's name, address and, in the event of **relevant commodities** and **relevant products** entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.

2. Harmonised System code and free-text description of the **relevant products**, including the trade name, and the one-off estimated annual quantity of **relevant products** intended to be **placed on the market or exported**, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. For **relevant products** entering or leaving the **market**, the estimated quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonised System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, 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 **simplified declaration**.

Note: This text has been copied from the EUDR. However, the EUDR refers to a **due diligence statement** rather than a **simplified declaration** at the end. It has been modified here to refer to **the simplified declaration**.

3. **Country of production** and the **geolocation of all plots of land**, or the postal address of all plots of land on which the **micro or small primary operator** produces **relevant commodities**. Where the **relevant products** are **produced** on different **plots of land**, the postal address or the **geolocation** of all **plots of land** shall be included in accordance with Article 9(1), point (d).

4. The text: "By this declaration, the **micro or small primary operator** confirms that it will exercise due diligence in accordance with Regulation (EU) 2023/1115 for the **relevant products** it **places** on the market or **exports** and that it will **place** them on the market or **export** them only if no or only a **negligible risk** is found that the **relevant products** do not comply with Article 3, point (a) or (b), of that Regulation."

Appendix 3 (informative): Overview of responsibilities of non-EU-based PEFC Chain of Custody certified organisations in implementing the PEFC EUDR DDS standard

Table 11: Overview of applicable requirements for non-EU-based organisations

PEFC ST-MO 2002-1 section	Applicability	Requirements applicable to non-EU-based organisations
4.1 General	Partially applicable	**4.1.1-4.1.4:** operate the **PEFC EUDR DDS**; define product groups; ensure every relevant input passes the DDS; implement information collection, risk assessment and risk mitigation **4.1.5(a) and (e):** address substantiated concerns and apply Chapter 10 controls **4.1.6-4.1.7:** provide customer information and review/revise the DDS **4.1.9-4.1.12:** cooperate with certification body on unannounced audits; cooperate with PEFC monitoring; register information in the PEFC database; notify certification body of sanctions or legal investigations
4.2 Additional management system requirements	Partially applicable	**4.2.1:** maintain written PEFC EUDR DDS procedures **4.2.3:** retain all PEFC EUDR DDS documentation for at least five years
4.3 Identification of input material	Entire section applicable	**4.3.1-4.3.3:** obtain quantity, **PEFC-EUDR claim** and additional DDS information; verify supplier's certificate and product scope; classify every relevant input as **PEFC-EUDR** or **Non PEFC-EUDR** in addition to its PEFC ST 2002 category
4.4 Declaration of outputs	Partially applicable	**4.4.1(a), (b) and (d):** state quantity, the **PEFC-EUDR claim** together with the applicable PEFC Chain of Custody claim, and any additional information the PEFC customer needs
5. Collection of information - General	Partially applicable	**5.1.1:** collect and retain information on origin, product, **geolocation**, harvest, supplier/customer, **deforestation-free** status and legality **5.1.2:** provide the 5.1.1 information with the **PEFC-EUDR claim** to PEFC customers **5.1.6:** obtain the information required under 5.1.1 for **Non PEFC-EUDR** material; where mandatory information is unavailable, incomplete or not verifiable, do not classify the material as **PEFC-EUDR** or include it in the relevant PEFC product group.

6. Risk assessment - General	Partially applicable	**6.1.1-6.1.7 and 6.1.9-6.1.11:** assess every non-recycled relevant input; cover the four PEFC risk areas; classify the risk as no or negligible or significant; resolve concerns; mitigate **significant risk**; document and review the assessment
6.2-6.5 Risk assessment for four different risks	Entire section applicable	All requirements in sections 6.2 (risk of **deforestation** or **forest degradation**), 6.3 (risk of illegality), 6.4 (risk of production capability or sustainability of forests) and 6.5 (risk of mixing at the supply chain level) apply
7. Substantiated concerns	Partially applicable	**7.1-7.2 and 7.3 (a), (b) and (c):** assess and mitigate information indicating controversial sources, non-compliance or circumvention; begin investigation within ten working days; immediately inform direct customers, certification body and the PEFC Council/**PEFC authorised body**
8.1 Risk mitigation - General	Partially applicable	**8.1.1-8.1.5:** adopt adequate and proportionate mitigation before applying the Chain of Custody method; maintain risk-management controls; document and review mitigation decisions at least annually
8.2-8.4 Risk mitigation – information, audits and corrective measures	Entire section applicable	All requirements in Section 8.2 (information), 8.3 (audits) and 8.4 (corrective measures) apply
9. DDS and simplified-declaration submission and publication	Not applicable	No requirement in this section applies to an **organisation** covered by this table.
10. No placement on the market	Entire section applicable	**10.1-10.4:** exclude unknown sources, controversial sources and **non-compliant products**; prevent **non-compliant products** from entering the market; hold products affected by unresolved substantiated concerns
Appendix 1	Not applicable	No requirement applies to an **organisation** covered by this table.
Appendix 2	Not applicable	No requirement applies to an **organisation** covered by this table.

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