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Subject: TARIC data created for Regulation (EU) 2023/1115 on deforestation and forest degradation

1. INTRODUCTION

The new deforestation and forest degradation scheme imposes an obligation to present a due diligence statement for importers or exporters when importing (in the EU) or exporting (out of the EU) products falling under the provisions defined in the deforestation scheme.

This obligation applies at the time of lodging the customs declaration for releasing goods for free circulation (hereinafter referred to as "import") or the export declaration. If the obligations are not met, import or export is prohibited.

2. LEGAL PROVISIONS CONCERNED

Regulation (EU) 2023/11151 (hereinafter referred to as "the Regulation" or "EUDR") replaces Regulation (EU) No 995/2010 laying down the obligations of operators who place timber and timber products on the market.

The implementation schedule is defined in Articles 37 and 38 of the Regulation. The Regulation entered into force on 29 June 2023, the twentieth day following that of its publication in the Official Journal of the European Union.

The provisions covered in this working document shall apply from 30 December 2024 (Article 38(2) of the Regulation).

The products covered by the Regulation are divided in 2 groups. The first group is the 'relevant commodities', that means cattle, cocoa, coffee, oil palm, rubber, soya and wood. The second group is the 'relevant products'. These are products that contain, have been fed with or have been made using relevant commodities.

The 'relevant commodities' and 'relevant products' with the associated goods codes from the Combined Nomenclature are defined in Annex I of the Regulation.

¹ 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 (OJ L 150, 9.6.2023, p. 206)

Article 3 defines import and export prohibitions and the conditions under which the import and export is allowed.

The conditions that allow import/export are that the declared goods:

- 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.

Articles 4(1) and 4(2) define an obligation of the operator as follows:

- Operators shall exercise due diligence in accordance with Article 8 prior to placing relevant products on the market or exporting them, to prove that the relevant products comply with Article 3.
- Operators shall not place relevant products on the market or export them without prior submission of a due diligence statement.

According to the provisions of article 33, all the operators and traders and their authorised representatives in the Union that import or export the goods falling under the provisions of the Regulation must be registered in the EU information system.

3. TARIC DATA

The provisions defined in the EUDR apply to import and export. These provisions are similar for import and export, but the declaration process can differ. Notably, the declaration of 10-digit TARIC codes at import and 8-digit CN codes at export. To remain flexible and accommodate to such difference, distinct TARIC measures, one for import and the other for export, have been created in TARIC.

3.1. TARIC document codes

According to the provisions of Articles 1, 3 and consequently Articles 4, 7, 8 and 9 of the EUDR, import or export of the products within the scope are subject to the presentation of the due diligence statement.

At the same time, all operators (traders and their authorised representatives) must be registered in the EU information system (article 33).

The TARIC document codes below are used both for the import and export procedures.

A new TARIC document code C716 corresponding to the due diligence statement has been created. The declarant has to use this code to declare to the national customs authorities that he/she is in possession of the required due diligence statement.

C716	Due diligence statement, presented for imports/exports in accordance with Article 3 of Regulation (EU) 2023/1115 on deforestation and forest degradation
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A New TARIC document code C717 is created, corresponding to the derogation for SME operators as defined in Article 4(8) of the EUDR. C717 is declared in customs by SME operators when they are not required to exercise due diligence for relevant products contained in or made from relevant products that have already been subject to due diligence, and for which a due diligence statement has already been submitted.

C717	Reference number of due diligence statement previously submitted, in accordance with Article 4.8 of Regulation (EU) 2023/1115
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A new TARIC document code Y129 has been created to cover the "ex" codes in Annex I of the EUDR. This corresponds to the declaration of a nomenclature code that covers more products than those falling within the scope of the EUDR. In such case, the declarant must have the possibility to state that the import is not concerned by the regulation, although the declared product is classified under a nomenclature code impacted by the EUDR.

Y129	Goods other than those falling under the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation.
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A new TARIC document code Y132 has been created to cover Article 1.2 of the EUDR where it is stated that the Regulation does not apply to the relevant products listed in Annex I produced before the date indicated in Article 38(1).

Y132	Exemption from the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation by virtue of paragraph 2 of Article 1.
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A new TARIC document code Y133 has been created to cover the exemption defined in the second explanatory paragraph in Annex I, stipulating that the regulation does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Article 3, point (1) of Directive 2008/98/EC.

Y133	Exemption from the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation by virtue of the second explanatory paragraph of Annex I (goods produced from material that has completed its lifecycle)
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A new TARIC document code Y141 has been created to cover the exemption defined in Article 38(3) for operators that, by 31 December 2020, were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU. For these operators, the provisions from Article 38(2) shall apply as from 30 June 2025. This means that this TARIC document code will be declarable in customs only until 29 June 2025.

Y141	Exemption for operators, as defined in Article 38(3) of Regulation (EU) 2023/1115
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A new TARIC document code Y142 has been created declarations made in the context of a non-commercial activity (Article 2 (15), 2(17) and 2(18) of Regulation (EU) 2023/1115) where this Regulation does not apply.

Y142	Exemption for non-commercial activity (Article 2 (15), 2(17) and 2(18) of Regulation (EU) 2023/1115).
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There is no need to create a specific TARIC document code for the registration as only the registered importers can present a due diligence statement, for which a specific TARIC document code has been created (C716).

3.2. Footnotes

New footnotes TM972, TM974, TM975, TM985, TM986 and TM994 have been created and will be associated to the TARIC measures.

Footnotes explanation:

- TM972 concerns the due diligence statement.
- TM974 concerns the exemption by production date.
- TM975 concerns the "recycled goods".
- TM985 concerns the exemption for micro-undertakings or small undertakings.
- TM986 concerns the exemptions for non-commercial activity.
- TM994 concerns the derogation as defined in Article 4(8)

TM 972	Article 3 of Regulation (EU) 2023/1115 stipulates that relevant commodities and relevant products as listed in Annex I shall not be placed or made available on the 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
TM 974	By virtue of Article 1(2) of Regulation (EU) 2023/1115, except as provided for in Article 37(3), this Regulation does not apply to relevant products listed in Annex I produced before the date indicated in Article 38(1).
TM 975	As stated in paragraph 2 of the introductory text to Annex I of Regulation (EU) 2023/1115, except for by-products of a manufacturing process, where that process involved material that was not waste as defined in Article 3, point (1), of Directive 2008/98/EC, this Regulation does not apply to goods if they are produced entirely

	from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Article 3, point (1), of that Directive.
TM 985	By virtue of Article 38(3) of Regulation (EU) 2023/1115, the operators that by 31 December 2020 were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU are exempted from the provisions as defined in Article 38(2). For these operators the provisions from Article 38(2) shall apply from 30 June 2025.
TM986	The provisions of Regulation (EU) 2023/1115 do not apply to non-commercial activities (Article 2(15), 2(17) and 2(18) of Regulation (EU) 2023/1115).
TM994	By virtue Article 4(8) of Regulation (EU) 2023/1115 operators that are SMEs ('SME operators'): -shall not be required to exercise due diligence for relevant products contained in or made from relevant products that have already been subject to due diligence in accordance with paragraph 1 of this Article and for which a due diligence statement has already been submitted (hereafter: previous due diligence statement) in accordance with Article 33. -In such cases, as since the reference number of a due diligence statement shall be made available to customs authorities when lodging the customs declaration pursuant to Article 24(4) of Regulation (EU) 2023/1115, the SME operators may report the reference number of a previous due diligence statement and they are required to indicate the use of this simplification by reporting the TARIC document code C717 instead of C716. For parts of relevant products that have not been subject to due diligence, the SME operators shall exercise due diligence in accordance with paragraph 1 of Article 4 of Regulation (EU) 2023/1115 and use TARIC document code C716.

3.3. TARIC measure types

The following measure types have been created in the TARIC:

776: Import control on deforestation and forest degradation

777: Export control on deforestation and forest degradation

3.4. Import provisions: conditions

The TARIC measures are based on conditions B, as explained below:

Condition	Certificate	Description	Action
B001	C716	The declarant declares import of goods that are falling under the scope of Regulation (EU) 2023/1115 on	29

Condition	Certificate	Description	Action
		<p>deforestation and the reference of the due diligence statement is declared in the import customs declaration.</p> <p>Import is allowed after control.</p>	
B005	Y129	<p>The declarant declares import of goods that are not falling under the scope of Regulation (EU) 2023/1115 on deforestation.</p> <p>This condition is only used for "ex" products.</p> <p>Import is allowed after control.</p>	29
B010	Y132	<p>The products listed in Annex I to Regulation (EU) 2023/1115 are produced before the date indicated in Article 38(1) of the same Regulation. The provisions of Regulation (EU) 2023/1115 do not apply.</p> <p>Import is allowed after control.</p>	29
B015	Y133	<p>The products listed in Annex I are exempted as recycled as defined in the second paragraph of the introductory text of Annex I to Regulation (EU) 2023/1115.</p> <p>The import is allowed after control.</p>	29
B020	Y141	<p>An exemption as defined in Article 38(3) for operators that by 31 December 2020 were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU. The end date of that exemption is 29 June 2025.</p> <p>The import is allowed after control.</p>	29
B025	Y142	<p>Exemption for non-commercial activities (Article 2(15), 2(17) and 2(18) of Regulation (EU) 2023/1115).</p> <p>The import is allowed after control.</p>	29
B30	C717	<p>The due diligence statement has been submitted previously within the context of Article 4(8) of Regulation (EU) 2023/1115.</p> <p>The import is allowed after control.</p>	29
B090		<p>The due diligence statement is required but not presented.</p> <p>The import is not allowed after control.</p>	09

3.5. Import provisions: examples

3.5.1. Non "ex" code – full correspondence between the nomenclature code description and the product defined in Annex I

Commodity: cocoa, nomenclature code: 1804 00 00 00, description: Cocoa butter, fat and oil

Measure type	Country of origin	Goods nomenclature
776	IN	1804 00 00 00

Condition code	Certificate	Action code	Action
B001	C716	29	Import allowed after control
B010	Y132	29	Import allowed after control
B015	Y133	29	Import allowed after control
B020	Y141	29	Import allowed after control
B025	Y142	29	Import allowed after control
B030	C717	29	Import allowed after control
B090		09	Import not allowed after control

Condition	Description
B001	The due diligence statement is presented
B010	The products are produced before the date indicated in Article 38(1) of the Regulation
B015	The products are exempted by virtue of the second paragraph of the introductory text of Annex I (recycled products)
B020	The exemption for operators that were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU (valid until 29/6/2025)
B025	Exemption for non-commercial activities (Article 2(15), 2(17) and 2(18) of Regulation (EU) 2023/1115).
B030	Due diligence statement submitted previously within context of Article 4(8) (Regulation (EU) 2023/1115)
B090	None of the exemptions apply. This means that the due diligence statement is required but not presented.

3.5.2. "Ex" nomenclature code

Commodity: Rubber, nomenclature code: 4005 91 00 00, Description: Plates, sheets, and strip of compounded rubber, unvulcanised.

Measure type	Country of origin	Goods nomenclature
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776	EG	4005 91 00 00
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Condition code	Certificate	Action code	Action
B001	C716	29	Import allowed after control
B005	Y129	29	Import allowed after control
B010	Y132	29	Import allowed after control
B015	Y133	29	Import allowed after control
B020	Y141	29	Import allowed after control
B025	Y142	29	Import allowed after control
B030	C717	29	Import allowed after control
B090		09	Import not allowed after control

Condition	Description
B001	The due diligence statement is presented
B005	Goods other than those falling under the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation - ex code
B010	The products are produced before the date indicated in Article 38(1) of the Regulation
B015	The products are exempted by virtue of the second paragraph of the introductory text of Annex I (recycled products)
B020	The exemption for operators that were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU (valid until 29/6/2025)
B025	Exemption for non-commercial activities (Article 2(15), 2(17) and 2(18) of Regulation (EU) 2023/1115).
B030	The due diligence statement has been submitted previously within Article 4(8) of Regulation (EU) 2023/1115)
B090	None of the exemptions apply. This means that the due diligence statement is required but not presented.

3.6. Export provisions: Conditions

The conditions and the action codes in the table below are the same as for import.

Condition	Certificate	Description	Action
B001	C716	The declarant declares import of goods that are falling under the scope of Regulation (EU) 2023/1115 on deforestation and the reference of the due diligence statement is declared in the import customs declaration. Import is allowed after control.	29

Condition	Certificate	Description	Action
B005	Y129	The declarant declares import of goods that are not falling under the scope of Regulation (EU) 2023/1115 on deforestation. This condition is only used for "ex" products. Import is allowed after control.	29
B010	Y132	The products listed in Annex I to Regulation (EU) 2023/1115 are produced before the date indicated in Article 38(1) of the same Regulation. The provisions of Regulation (EU) 2023/1115 do not apply. Import is allowed after control.	29
B015	Y133	The products listed in Annex I are exempted as recycled as defined in the second paragraph of the introductory text of Annex I to Regulation (EU) 2023/1115. The import is allowed after control.	29
B020	Y141	An exemption as defined in Article 38(3) for operators that by 31 December 2020 were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU. The end date of that exemption is 29 June 2025. The import is allowed after control.	29
B025	Y142	Exemption for non-commercial activities (Article 2(15), 2(17) and 2(18) of Regulation (EU) 2023/1115). The import is allowed after control.	29
B30	C717	The due diligence statement has been submitted previously within the context of Article 4(8) of Regulation (EU) 2023/1115. The import is allowed after control.	29
B090		The due diligence statement is required but not presented. The import is not allowed after control.	09

3.7. Export provisions: examples

3.7.1. *Non "ex code" – full correspondence between the nomenclature code description and the product defined in Annex I*

Commodity: Cocoa, nomenclature code 1804 00 00, description: Cocoa butter, fat and oil

Measure type	Country of destination	Goods nomenclature
777	IN	1804 00 00

The conditions and the action codes are the same as for the similar example at import and are not repeated here.

3.7.2. *“Ex” nomenclature code*

Commodity: Rubber, Nomenclature code: 4005 91 00, Description: Plates, sheets, and strip of compounded rubber, unvulcanised.

Measure type	Country of destination	Goods nomenclature
777	EG	4005 91 00

The conditions and the action codes are the same as for the similar example at import and are not repeated here.

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