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

23 September 2026: Revision 1:

- 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 published on 23.12.2025.
- 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 published on 17.9.2026.
- New definition of ‘operators’ (excluding downstream operators), introducing the definition of ‘micro or small primary operator’ and ‘downstream operator’, new requirement of ‘simplified declaration’.
- TARIC document code C717: legal base deleted, new description for simplified declaration.
- New TARIC document code Y196 and Y188 for export only by downstream operators (non-SME and SME).
- New TARIC document code C720 and C725 for import only by downstream operator (non-SME and SME).
- New TARIC document code C718 for situations described in FAQ 9.2 (export or re-import of a product which was initially placed on the EU market during the transitional period from 30.6.2023 until the entry into application of the EUDR).
- New TARIC document code Y187 for samples and for products which are to undergo examination, analysis or tests.
- New TARIC document code Y133 for goods produced from material that has completed its lifecycle and would otherwise have been discarded as waste and for used, second-hand products and for waste, recovered products and products derived from recovered products.
- New TARIC document code Y190 for single use packing material, packing containers and for packing material and packing containers for repetitive use.
- New TARIC document code Y191 for products used in the manufacturing of medicinal products and for items of correspondence and accessory materials.
- Footnotes TM972, TM 974, TM975, TM985, TM986 amended to reflect the legal changes, TM994 deleted.

1. INTRODUCTION

The new deforestation and forest degradation scheme imposes an obligation to present a due diligence statement or a simplified declaration for importers or exporters when importing (in the EU) or exporting (out of the EU) relevant 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) 2023/1115 [(1)] (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 provisions covered in this working document shall apply from 30 December 2026 (Article 38(2) of the Regulation) and for operators, referred to in Article 38(3) of the Regulation, whether natural persons or micro- or small undertakings, from 30 June 2027.

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, as amended.

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 or a simplified declaration, as required by the relevant provisions of the Regulation.

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.

([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)

– Operators shall not place relevant products on the market or export them without prior submission of a due diligence statement.

Article 4a defines the simplified regime for micro or small primary operators as follows:

Micro and small primary operators shall submit a one-time simplified declaration in the information system referred to in Article 33 before placing relevant products on the market or exporting them. Those operators shall be assigned a declaration identifier after submitting their one-time simplified declaration.

Article 5 defines the obligations of downstream operators and traders as follows:

Downstream operators and traders shall place or make available on the market or export relevant products only if they are in possession of the information required under Article 5 paragraph 3 of Regulation (EU) 2023/1115.

According to the provisions of article 33, all the operators and traders and their authorised representatives in the Union, including non-SME downstream operators, 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, 4a, 5, 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 or simplified declaration.

The TARIC document codes below are used both for the import and export procedures with 4 exceptions: C720 and C725 used only for re-import, Y188 and Y196 used only for export.

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

A new TARIC document code C717 is created, corresponding to the requirement for micro and small primary operators as defined in Article 4a of the EUDR.

C717	Declaration identifier of the simplified declaration submitted for imports/exports by micro or small primary operators, or made available for them by Member States in the Information System, in accordance with Article 4a of Regulation (EU) 2023/1115

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/export is not concerned by the EUDR, 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

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 by virtue of Article 1(2) – relevant products listed in Annex I produced before 29.06.2023

A new TARIC document code C718 has been created to cover the situation described in FAQ [2] 9.2, in case of export or re-import of a product which was placed on the EU market during the transitional period from 30.6.2023 until the entry into application of the EUDR.

C718	Exemption from the provisions of Regulation (EU) 2023/1115 in case of export or re-import of a product which was placed on the EU market during the transitional period from 30.6.2023 until the entry into application, pursuant to Article 1(2)

A new TARIC document code Y133 has been created to cover the exemption defined in the second explanatory paragraph in Annex I and for used, second-hand products and for waste, recovered products and products derived from recovered products.

Y133	Exemption from the provisions of Regulation (EU) 2023/1115 for used and second-hand products, for waste (as defined in Article 3, point (1) of Directive 2008/98/EC) and recovered (waste and scrap) products, products derived from recovered (waste and scrap) products, and goods produced from materials that have completed their lifecycle and would otherwise have been discarded as waste (by virtue of the second explanatory paragraph of Annex I)

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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, whether natural persons or micro- or small undertakings within the meaning of Article 3(1) or Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU, irrespective of their legal form, were established as such by 31 December 2024. For these operators, the provisions from Article 38(2) shall apply as from 30 June 2027. This means that this TARIC document code will be declarable in customs only until 29 June 2027.

Y141	Exemption for operators or natural persons, as defined in Article 38(3) of Regulation (EU) 2023/1115 (natural persons or micro- or small undertakings, established as such by 31 December 2024)

A new TARIC document code Y142 has been created for declarations made in the context of a non-commercial activity (other than Article 2 (15), 2 (15a), 2 (15b) and 2(19) of Regulation (EU) 2023/1115) where this Regulation does not apply.

Y142	Exemption for non-commercial activity for consumer to consumer consignment (C2C) (other than Article 2 (15), 2 (15a), 2 (15b), 2(19) and 2(38) of Regulation (EU) 2023/1115).

A new TARIC document code Y187 has been created for samples and for products which are to undergo examination, analysis or tests:

Y187	Exemption for samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods and for products which are to undergo examination, analysis or tests (Table note (5) a) and b) of Annex I of Regulation (EU) 2023/1115)

A new TARIC document code Y190 has been created for single use packing material, packing containers and for packing material and packing containers for repetitive use:

Y190	Exemption for single use packing material, packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product, and for packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115

A new TARIC document code Y191 has been created for products used in the manufacturing of medicinal products and for items of correspondence and accessory materials:

Y191	Exemption for products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU)

	2019/6 and for items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115

A new TARIC document code C720 has been created for non-SME downstream operator who has to be registered in the Information System pursuant to Article 5 (2) and is re-importing products which were previously covered by a due diligence statement or by a simplified declaration:

C720	Reference number of conventional due diligence statement, due diligence statement or declaration identifier associated with the relevant product, as referred to in Article 5(3)(a) of Regulation (EU) 2023/1115, provided by the upstream operator to a non-micro, small and medium-sized downstream operator, registered in the Information System

A new TARIC document code C725 has been created for SME downstream operator who does not have to be registered in the Information System pursuant to Article 5 (2) and is re-importing products which were previously covered by a due diligence statement or by a simplified declaration:

C725	Reference number of conventional due diligence statement, due diligence statement or declaration identifier associated with the relevant product, as referred to in Article 5(3)(a) of Regulation (EU) 2023/1115, provided by the upstream operator to a micro, small and medium-sized downstream operator, not registered in the Information System

A new TARIC document codes Y196 and Y188 have been created exclusively for export measures by downstream operators (Article 2 (15b) and 26(4) of Regulation (EU) 2023/1115):

Y196	Exemption for non-micro, small and medium-sized downstream operator (registered in the Information System) (Article 2(15b) and 26(4) of Regulation (EU) 2023/1115)
Y188	Exemption for micro, small and medium-sized downstream operator (not registered in the Information System) (Article 2(15b) and 26(4) of Regulation (EU) 2023/1115)

3.2. Footnotes

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

Footnotes explanation:

– TM972 concerns the due diligence statement and the simplified declaration (related to C716 and C717).

– TM974 concerns the exemption by production date (related to Y132).

– TM975 concerns the recycled goods, used, second-hand products and waste, recovered products (related to Y133).

– TM985 concerns the exemption for micro-undertakings or small undertakings until 29.06.2027 (related to Y141).

– TM986 concerns the exemptions for non-commercial activity (related to Y142).

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 or a simplified declaration
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. Products falling under the relevant HS codes are excluded from the scope of Regulation (EU) 2023/1115 where they qualify as waste within the meaning of Article 3(1) of Directive 2008/98/EC, or as used or second-hand products. In the case of chapter ex 47 and ex 48, recovered (waste and scrap) products and products derived from recovered (waste and scrap) products are excluded from the scope according to Annex I of Regulation (EU) 2023/1115.
TM 985	By virtue of Article 38(3) of Regulation (EU) 2023/1115, except as regards the products covered by the Annex to Regulation (EU) No 995/2010, for operators, whether natural persons or micro- or small undertakings within the meaning of Article 3(1) or Article 3(2), first subparagraph, respectively, of Directive 2013/34/EU, irrespective of their legal form, who were established as such by 31 December 2024, the Articles referred to in

	paragraph 2 of Article 38 shall apply from 30 June 2027.
TM986	The provisions of Regulation (EU) 2023/1115 do not apply to non-commercial activities (Article 2(15), 2(15a), 2(15b), 2(19) of Regulation (EU) 2023/1115).

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:

Measure type	Country of origin	Goods nomenclature
776	**1008**	**4401 00 00 00**

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
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 and exemption for used products, second-hand products and for waste, recovered products and products derived	29

Condition	Certificate	Description	Action
		from recovered products where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115. The import is allowed after control.	
B020	Y141	An exemption as defined in Article 38(3) for operators or natural persons that by 31 December 2024 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 2027. The import is allowed after control.	29
B025	Y142	Exemption for non-commercial activity for consumer to consumer consignment (C2C) (Article 2 (15), 2 (15a), 2 (15b), 2(19) and 2(38) of Regulation (EU) 2023/1115). The import is allowed after control.	29
B30	C717	The declaration identifier of the simplified declaration is submitted by micro or small primary operators, or made available for them by Member States in the Information System within the context of Article 4a of Regulation (EU) 2023/1115. The import is allowed after control.	29
B33	C718	Exemption from the provisions of Regulation (EU) 2023/1115 for products which were placed on the EU market during the transitional period from 30.06.2023 until the entry into application Import is allowed after control.	29
B35	Y187	Exemption for samples of products, which are of negligible value and for products which are to undergo examination, analysis or tests Import is allowed after control.	29
B50	Y190	Exemption for single use packing material and packing containers and for packing material and packing containers clearly suitable for repetitive use, used exclusively to support, protect or carry another product made available on the market or exported and presented with that product (Annex I of Regulation (EU) 2023/1115) where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115	29

Condition	Certificate	Description	Action
		Import is allowed after control.	
B55	Y191	Exemption for products used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6 and for items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115 Import is allowed after control.	29(3)
B60	C720	Reference number of conventional due diligence statement, due diligence statement or declaration identifier of upstream operator, presented by non-SME downstream operator (registered in the Information System) Import is allowed after control.	29
B65	C725	Reference number of conventional due diligence statement, due diligence statement or declaration identifier of upstream operator, presented by SME downstream operator (not registered in the Information System) Import is allowed after control.	29
B090		The due diligence statement or simplified declaration is required but not presented and no exemption is applicable. The import is not allowed after control.	09

3.5. Export provisions: Conditions

The conditions and the action codes in the table below are the same as for import with two exceptions: TARIC document codes Y196 and Y188 are exclusively for export measures.

Condition	Certificate	Description	Action

(3) Conditions B35-B55 will be integrated according to Annex I of Regulation (EU) 2023/1115. e.g. Y190 exclusively for 4401, 4405, 4415, 4416 and 48.

Condition	Certificate	Description	Action
B001	C716	The declarant declares export 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 export customs declaration. Export is allowed after control.	29
B005	Y129	The declarant declares export of goods that are not falling under the scope of Regulation (EU) 2023/1115 on deforestation. This condition is only used for "ex" products. Export 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. Export 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 and exemption for used products, second-hand products and for waste, recovered products and products derived from recovered products where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115. Export is allowed after control.	29
B020	Y141	An exemption as defined in Article 38(3) for operators or natural persons that by 31 December 2024 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 2027. Export is allowed after control.	29
B025	Y142	Exemption for non-commercial activity for consumer to consumer consignment (C2C) (Article 2 (15), 2 (15a), 2 (15b), 2(19) and 2(38)of Regulation (EU) 2023/1115). Export is allowed after control.	29
B30	C717	The declaration identifier of the simplified declaration is submitted by micro or small primary operators within the context of Article 4a of Regulation (EU) 2023/1115.	29

Condition	Certificate	Description	Action
		Export is allowed after control.	
B33	C718	Exemption for products which were placed on the EU market during the transitional period from 30.06.2023 until the entry into application Export is allowed after control.	29
B35	Y187	Exemption for samples of products, which are of negligible value and for products which are to undergo examination, analysis or tests Export is allowed after control.	29
B50	Y190	Exemption for single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115 Export is allowed after control.	29
B55	Y191	Exemption for products used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6 and for items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge where this is specifically mentioned in Annex I of Regulation (EU) 2023/1115 Export is allowed after control.	29[(4)]
B60	Y188	Exemption for micro, small and medium-sized downstream operator (not registered in the Information System) Export is allowed after control.	29

([4]) Conditions B35-B55 will be integrated according to Annex I of Regulation (EU) 2023/1115. e.g. Y190 exclusively for 4401, 4405, 4415, 4416 and 48.

Condition	Certificate	Description	Action
B65	Y196	Exemption for non-micro, small and medium-sized downstream operator (registered in the Information System) Export is allowed after control.	29
B090		The due diligence statement or simplified declaration is required but not presented and no exemption is applicable. Export is not allowed after control.	09

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