

THE GLOBAL TRADE LAW JOURNAL

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Editor's Note: Diplomacy

Victoria Prussen Spears

Diplomacy Meets Deal-Making: How U.S. Companies Can Harness Government Resources to Promote Overseas Investment and Operations

Marik A. String, Shervin Z. Taheran, and Lauren Newby

European Union and Australia Conclude Negotiations on Free Trade Agreement; Also Sign Security and Defence Partnership

Thomas Delille, Tatiana Hermann, José María Viñals, Tigran Piruzyan, Guillermo Giralda Fustes, and Breanna Ivankovic

European Union Regulation on Deforestation-Free Products: What Lies Ahead?

Nikolay Mizulin, Paulette Vander Schueren, Dylan Geraets, and Irina Antoshevska

UniCredit v. Celestial: Implications for Trade Finance Under UK Sanctions

José María Viñals, Matthew Kirk, Paula Laird, Diego Sevilla Pascual, and Tigran Piruzyan

Digital Markets, Competition and Consumers Act 2024 Subscription Rules Delayed to Spring 2027: Key Takeaways from the Consultation Response

Elle Todd, Tom Gates, Alicja "Ala" Lysik, and Rishi Sharma

50 Percent Is Not Enough: OFAC's New Guidance on Sham Transactions and Sanctions Evasion

Neena Shenai, David M. Horn, Sean M. Thornton, Aaron M. Zebley, Michael Mugmon, Sahar Maali, Lindsey A. Ricchi, and Kyrlyo Korol

U.S. Customs and Border Protection Issues Tariff Refund Instructions

Stefan H. Reisinger, Claire Huitt, and Kelly Zhang

Section 232 Spotlight: Overhauled Metals Tariffs and New Pharmaceutical Tariffs

Stefan H. Reisinger, Claire Huitt, and Kelly Zhang

Federal Communications Commission Adds Foreign-Produced Consumer Routers to Banned Equipment List

Martin L. Stern, Richard Cameron, Kristina Moore, and Peter Gregory

Supply Chain Survival: Shipping Terms Under the Uniform Commercial Code and Incoterms

Patrick Taylor, Brandon Krajewski, and Elizabeth Lacey

China's New Supply Chain Security Regime: State Council Order No. 834 and Its Implications

José María Viñals, Daniel Roules, Ju "Lindsay" Zhu, Diego Sevilla Pascual, and Tigran Piruzyan

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September–October 2026

- 309 Editor’s Note: Diplomacy**
Victoria Prussen Spears
- 313 Diplomacy Meets Deal-Making: How U.S. Companies Can Harness Government Resources to Promote Overseas Investment and Operations**
Marik A. String, Shervin Z. Taheran, and Lauren Newby
- 319 European Union and Australia Conclude Negotiations on Free Trade Agreement; Also Sign Security and Defence Partnership**
Thomas Delille, Tatiana Hermann, José María Viñals, Tigran Piruzyan, Guillermo Giralda Fustes, and Breanna Ivankovic
- 323 European Union Regulation on Deforestation-Free Products: What Lies Ahead?**
Nikolay Mizulin, Paulette Vander Schueren, Dylan Geraets, and Irina Antoshevska
- 331 *UniCredit v. Celestial*: Implications for Trade Finance Under UK Sanctions**
José María Viñals, Matthew Kirk, Paula Laird, Diego Sevilla Pascual, and Tigran Piruzyan
- 337 Digital Markets, Competition and Consumers Act 2024 Subscription Rules Delayed to Spring 2027: Key Takeaways from the Consultation Response**
Elle Todd, Tom Gates, Alicja “Ala” Lysik, and Rishi Sharma
- 345 50 Percent Is Not Enough: OFAC’s New Guidance on Sham Transactions and Sanctions Evasion**
Neena Shenai, David M. Horn, Sean M. Thornton, Aaron M. Zebley, Michael Mugmon, Sahar Maali, Lindsey A. Ricchi, and Kyrilo Korol
- 351 U.S. Customs and Border Protection Issues Tariff Refund Instructions**
Stefan H. Reisinger, Claire Huitt, and Kelly Zhang
- 357 Section 232 Spotlight: Overhauled Metals Tariffs and New Pharmaceutical Tariffs**
Stefan H. Reisinger, Claire Huitt, and Kelly Zhang

- 363 Federal Communications Commission Adds Foreign-Produced Consumer Routers to Banned Equipment List**
Martin L. Stern, Richard Cameron, Kristina Moore, and Peter Gregory
- 367 Supply Chain Survival: Shipping Terms Under the Uniform Commercial Code and Incoterms**
Patrick Taylor, Brandon Krajewski, and Elizabeth Lacey
- 373 China's New Supply Chain Security Regime: State Council Order No. 834 and Its Implications**
José María Viñals, Daniel Roules, Ju "Lindsay" Zhu, Diego Sevilla Pascual, and Tigran Piruzyan

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European Union Regulation on Deforestation-Free Products: What Lies Ahead?

Nikolay Mizulin, Paulette Vander Schueren, Dylan Geraets, and Irina Antoshevska*

In this article, the authors discuss the likelihood of the re-opening of the EU Regulation on Deforestation-Free Products (EUDR) for further simplification and address other expected key implementation milestones; namely, adoption of the draft Delegated Regulation, expansion of the EUDR's product scope, and revisions to the FAQs and Guidance documents.

In late 2025, the European Union (EU) postponed the application of the EU Regulation on Deforestation-Free Products (EUDR)¹ for the second time. Under Regulation (EU) 2025/2650, the EUDR is now scheduled to enter into application on December 30, 2026.

This article discusses the likelihood of the re-opening of the EUDR for further simplification. This article also addresses other expected key implementation milestones, namely adoption of the draft Delegated Regulation, expansion of the EUDR's product scope, and revisions to the FAQs and Guidance documents.

Will the EUDR Be Reopened for Further Simplification?

The second postponement of the EUDR's entry into application differed significantly from the first. After extensive feedback from businesses on the EUDR compliance burden throughout 2025, the European Parliament introduced amendments substantially easing compliance for downstream players (the December 2025 Amendments). It also requested that the European Commission carry out a simplification review of the EUDR and present a report to the European Parliament and to the Council along with a legislative proposal, where appropriate. As follows from Recital (14) to Regulation (EU) 2025/2650,² the Commission's report "should evaluate the administrative burden and impact of that Regulation, in particular

for micro or small operators. Furthermore, in the report, the Commission should indicate possible ways to address the identified issues, including through technical guidelines, improvements to the IT system, and delegated or implementing acts in accordance with the delegation of powers. . . .”

Despite this mandate, reopening the EUDR for further simplification appears unlikely. This has been communicated by the Commission to stakeholders during the thirty-eighth meeting of the EUDR Expert Group³ held on 11 December 2025. In January 2026, Commissioner Jessika Roswall⁴ stated that the Commission does not favour another reopening of the EUDR, but is “committed to make the ‘April 2026 review clause’ a success.” As reported by EURACTIV,⁵ this position was reiterated at the 39th meeting of the EUDR Expert Group⁶ held on 10 February 2026: no revision of the core text of the EUDR, but “targeted tweaks to simplify implementation.”

These tweaks are expected to be introduced via revisions to the EUDR FAQs and Guidance, adoption of a Delegated Act amending Annex I (the listing of in-scope products), and revisions of the Implementing Regulation on the Information System (collectively, the April 2026 Simplification Package).

Will the Commission Simplify Requirements to Comply with the EUDR’s Legality Requirement?

The EUDR legality requirement mandates that relevant commodities and products placed or made available on the EU market or exported must have been produced in compliance with the applicable laws of the country of production. It requires operators to collect “adequately conclusive and verifiable information” confirming such compliance and, where applicable, to perform risk assessment and risk mitigation. Compliance with the EUDR legality requirement is one of the most complex burdens imposed by the Regulation which affects primarily operators importing relevant products to the EU.

So far, the Commission has not publicly committed to revising its Guidance Document for the EUDR⁷ in part relating to compliance with the EUDR’s challenging legality requirement. To recap, the Guidance explains that the obligation to collect “adequately conclusive and verifiable information” “should be understood as

including, where applicable[, collection of]: official documents issued by countries' authorities, such as . . . administrative permits; documents showing contractual obligations, including contracts and agreements with indigenous peoples or local communities; complementary information issued by public and private certification or other third-party verified schemes; judicial decisions; impact assessments, management plans, environmental audit reports" and other documents that could be useful, such as "documents showing company policies and codes of conduct, voluntary self-declaration of producers of relevant commodities in which a producer declares that the product was produced in compliance with the legislation of the country of production, social responsibility agreements between private actors and third right holders, specific reports on tenure and rights claims and conflicts."

While checking compliance of the relevant products with the EUDR's legality requirement, as currently interpreted in the Guidance, the Competent Authorities of the Member States will require the operators importing relevant products to the EU to produce documents that demonstrate compliance of each farm, estate, smallholder, cooperative, forester in the supply chain of specific relevant products (read: shipment quantity) with the legislation of the respective non-EU country with respect to:

1. land-use rights;
2. environmental protection;
3. forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;
4. third parties' rights;
5. labour rights;
6. human rights protected under international law;
7. the principle of free, prior, and informed consent, including as set out in the UN Declaration on the Rights of Indigenous Peoples; and
8. tax, anti-corruption, trade, and customs regulations.

Compliance will be strictly enforced via checks as described in a brief description of the EUDR check process⁸ as well as in the results of 2025 EUDR dry-runs⁹ published by the NVWA, the Competent Authority of the Netherlands.

As a result, in practical terms, to comply with the EUDR's legality requirement, the operators importing relevant products to the EU must conduct or arrange for a comprehensive annual audit of each and every producer (farm, smallholder, cooperative, forester) where the commodities are expected to be sourced, collect the audit reports, and analyse them. Here, certification schemes become indispensable. At this stage, there is no indication from the Commission on whether and, if so, how the burden of compliance with the EUDR legality requirement can be simplified.

Will the Commission Expand the Listing of the In-Scope Products?

While amendments to the EUDR introduced by Regulation (EU) 2025/2650 excluded from the scope of the EUDR products falling under Chapter 49 of the Commodity Nomenclature (i.e., printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper), new derivatives of palm oil and coffee are likely to be added to the product scope. As reported by EURACTIV,¹⁰ soap made of palm oil and instant coffee may be added to the listing of in-scope products (Annex I to the EUDR).

Inclusion of additional derivatives of palm oil and coffee does not require reopening of the regulation: under EUDR Articles 34(1) and 35 the Commission may adopt delegated acts to amend Annex I with regard to the relevant CN codes of relevant products that contain, have been fed or have been made using relevant commodities. Thus, soap made of palm oil and instant coffee may be added to the listing of in-scope products via the long-awaited Delegated Regulation, the first draft¹¹ of which was published for public feedback back in May 2025.

A new version of the draft Delegated Regulation (becoming a part of the April 2026 Simplification Package) will, among other things, embed a number of exemptions from the scope of the EUDR, including with respect to samples, packaging used to support, protect or carry other products, accessory materials, used and second-hand products, waste, and will clarify EUDR's scope with respect to other products.

Also, in the course of 2025, numerous stakeholders,¹² Members of the European Parliament (MEPs),¹³ addressed the Commission

requesting exclusion of leather from the scope of the EUDR. This push continues in 2026.

Revision of FAQs and Guidance

Needless to say, the December 2025 Amendments simplifying the EUDR require a major overhaul of the Commission's lengthy EUDR FAQs and Guidance. Because the EUDR compliance must be tailored based on the place of a company in each particular value chain, the revisions to FAQs and Guidance would need to address a multitude of nuanced situations and answer many technical questions. We expect in particular the Commission to address the following questions:

- What are the obligations of operators importing a relevant product made outside of the EU from an EU-origin raw material exported by a downstream operator?
- Are traders re-selling relevant products placed on the Union market by non-EU operators required to submit due diligence statements under EUDR Article 7?
- If so, does referencing of the upstream due diligence statements remain possible?
- Are operators required to communicate to “first” downstream operators and traders verification numbers (passwords) along with reference numbers of due diligence statements?
- Will “first” downstream operators and traders have access to due diligence statements in the EUDR Information System?

These are important practical questions on which market participants would certainly benefit from further clarification.

Revamp of the EUDR Information System

The Commission imposed temporary limitations on access¹⁴ to the EUDR Information System, beginning 16 February 2026. During this time, the system will be updated in line with December 2025 Amendments. In parallel, the Commission will introduce amendments to the Implementing Regulation on the Information System.¹⁵

Conclusion

While the release of the April 2026 Simplification Package should provide welcome clarity on many compliance issues, operators importing relevant products to the EU cannot afford to wait. Importantly, although such clarifications will be helpful, they are unlikely to alter the fundamental EUDR compliance obligations that market participants must satisfy.

Accordingly, operators importing relevant products to the EU should continue implementing full-fledged EUDR compliance protocols without delay. Fine-tuning end-to-end supply chain traceability or establishing such from scratch, segregation of compliant and non-compliant relevant products at each junction of the supply chain, assessment of the deforestation-free status of plots of land, and—critically—compliance with the EUDR’s legality requirement remain time-consuming processes that require the investment of significant resources. Waiting for regulatory guidance that is unlikely to materially change these core requirements would only compress the already limited time available to achieve compliance.

Notes

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2. <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32025R2650>.

3. <https://ec.europa.eu/transparency/expert-groups-register/screen/meetings/consult?lang=en&meetingId=67585&fromExpertGroups=3282>.

4. https://ec.europa.eu/commission/presscorner/detail/en/speech_26_166.

5. <https://www.euractiv.com/news/exclusive-eu-to-tweak-product-list-under-deforestation-rules-without-reopening-text/>.

6. <https://ec.europa.eu/transparency/expert-groups-register/screen/meetings/consult?lang=en&meetingId=68629&fromExpertGroups=3282>.

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11. https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14655-EU-rules-to-minimise-deforestation-forest-degradation-amendment-of-Annex-I-to-the-Deforestation-Regulation_en.

12. See September 2025 submissions of the stakeholders in the course of public consultations on the environmental omnibus: COTANCE (https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14794-Simplification-of-administrative-burdens-in-environmental-legislation-/F3696623_en), International Council of Tanners (https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14794-Simplification-of-administrative-burdens-in-environmental-legislation-/F3715045_en), Verband der Deutschen Lederindustrie e.V. (https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14794-Simplification-of-administrative-burdens-in-environmental-legislation-/F3710063_en), FAEDA SPA (https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14794-Simplification-of-administrative-burdens-in-environmental-legislation-/F3639369_en), and December 2025 Statement by COTANCE (<https://transition-pathways.europa.eu/textiles/pledges/cotance-pledges-continue-advocating-exclusion-bovine-hides-skins-and-leather-scope>).

13. See MEP parliamentary questions: Socio-economic and environmental impacts of Regulation (EU) 2023/1115 on the European leather supply chain (April 2025) (https://www.europarl.europa.eu/doceo/document/E-10-2025-001517_EN.html#def3), and The need to revise Regulation (EU) 2023/1115 in order to protect the Italian and European leather sector (May 2025) (https://www.europarl.europa.eu/doceo/document/E-10-2025-002035_EN.html).

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