

eBook

# Navigating EU Regulations:

## A Deep Dive into EUTR and EUDR

By Vanessa Ellis

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## About SCS Global Services

Since 1984, SCS has been a pioneer and leader in the field of sustainability standards and third-party certification, working across the economy in the natural resources, built environment, food and agriculture, consumer products and climate sectors. Partnering with companies, government agencies, NGOs, and stakeholders, we strive to advance sustainable development goals through independent assessment, the application of sound science, and innovative solutions. Through these services, we are enabling decision-makers and purchasers to make informed decisions, giving innovators a competitive edge, and helping to drive the development of leadership standards to create a framework for continuous improvement.

## About the Author



### **Vanessa Ellis**

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Vanessa Ellis is the Director of EU Program Development at SCS Global Services. With over sixteen years serving in a number of roles at SCS, Vanessa specializes in the development, launch, and oversight of sustainability verification and certification programs across Europe, including both regulatory frameworks (EUDR, CBAM, EU ETS) and voluntary schemes such as ISO standards. Prior to her current position she served as Director of Special Projects and Accreditation, Forestry, and before that as Senior Accreditation Manager, Natural Resources Division.





## Introduction

Since March 3, 2013, the European Union (EU) Timber Regulation ([EUTR, No 995/2010](#)) has served as a binding piece of legislation mitigating illegal logging activities in global forests. 12 years on, this regulation still prohibits operators within Europe from selling or trading illegally harvested timber — and a list of specific products derived from such timber — in the EU market. Though the EU Timber Regulation stipulates that timber classified as 'legal' must comply with the laws of the countries where it is harvested, deforestation continues to present significant social, economic, and environmental harms, especially in areas where certain commodities are grown and harvested.

A decade later (June 29, 2023), the EU Deforestation Regulation ([EUDR, No 2023/1115](#)) was developed — the latest set of laws to target specific commodities associated with deforestation and forest degradation. With the arrival of EUDR, which focuses on seven key commodities — cocoa, coffee, palm oil, rubber, cattle, soy, and wood — businesses around the globe are now responsible for not only understanding how these commodities, including wood and wood-derived products, contribute to deforestation and forest degradation, but also how such products will be impacted by the transition between these two regulations.

In this article, we discuss the overlaps and divergences between the relatively new EU Deforestation Regulation and the long-standing EU Timber Regulation and how these regulations specifically impact wood and wood-derived products. We answer some of the major questions regarding these two pieces of legislation, and we also offer helpful insights and professional recommendations for managing this important transition.



## Background: Moving from EUTR to EUDR

Originating within the EU, both the EUTR (first published in 2010 and effective as of 2013) and the EUDR (first published in 2023 and taking effect in December 2025) aim to address deforestation and its many negative consequences by means of official legislation. Under the new EUDR, operators or traders placing wood and wood-derived commodities on the EU market (or exporting them) must prove that the products do not come from recently deforested land or contribute to forest degradation. This means the EUDR impacts both producers and traders within the EU and producers and traders outside the boundaries of Europe looking to move products into the EU.

The EUTR was focused on ensuring that timber and timber products placed on the EU market were legally harvested. Under the EUDR, timber and timber products are now subject to broader requirements, including being deforestation-free and produced in compliance with relevant legislation in the country of production.

It's important to understand that the European Commission intends the EUDR to repeal the original EUTR. In practice, repealing EUTR means the EUDR will eventually replace the EUTR completely, but not until the end of 2028. (Below, we offer a more detailed analysis of these technicalities and their associated timelines.) According to the [official documentation](#), the EU Timber Regulation will be repealed once the regulation on deforestation-free products (EUDR) [enters into application](#) on December 30, 2025.

In December 2024, the EU granted a [12-month phasing-in period](#), specifying that the law will be applicable on December 30, 2025, for large and medium companies, and June 30, 2026, for micro and small enterprises.

## The Role of the “Annex” in EUTR and EUDR

Throughout EUTR and EUDR discourse, you will hear analysts and reporters mention “the Annex” — but what is that and where is it? Why is it so important? And are there two different annexes for each regulation? Below we walk through these answers.

For both EUTR and EUDR, the “regulation” language sets the rules — like due diligence requirements, responsibilities of operators and traders, etc., while the “Annex” defines what products those rules apply to. So, for both pieces of legislation, their respective annexes are critical because each determines the scope of the regulation in terms of product coverage.

Known as the “Annex to Regulation (EU) No 995/2010,” the [EUTR Annex](#) is an official part of the regulation itself and contains the list of timber and timber products that fall under the scope of the regulation (see pgs. 295/33-34). These products are identified using the EU’s system for product classification, Combined Nomenclature (CN) codes.

Certain products listed under EUTR will fall under the expanded compliance timelines for EUDR, which extend into 2028. Those products make up only a subset of overall timber and wood-derived products and are listed below.

[EUDR’s Annex](#) — formally known as the Guidance Document for Regulation (EU) 2023/1115 on Deforestation-Free Products — outlines definitions, obligations, and clarifications for operators and traders regarding compliance with the regulation. It also clarifies that products placed on the market during the transitional period are exempt from EUDR obligations. Above all, it’s important to note that additional timber products are uniquely covered under EUDR that were not covered under EUTR — meaning certain wood products have been added to the EUDR and are immediately affected by those requirements. Stated differently, these wood products are not included under the longer EUTR-to-EUDR transition and will be expected to achieve compliance with EUDR on EUDR-specified timelines.

Like in the EUTR Annex, the EUDR Annex I (page 33 of linked document above) lists products by CN codes. Annex II (page 39) sets out due diligence information required, including geolocation, risk assessments, etc. For interested readers, the full text of the EUDR legislation (EU 2023/1115) can be accessed on EUR-Lex [here](#).





## Tapping into Timeline Technicalities: EUTR to EUDR

Companies should be aware of important technicalities regarding effective dates that occur between the end of EUTR and the beginning of EUDR, including different expectations for certain categories of products.

For timber products produced before June 29, 2023, for example, the EUTR applies until December 31, 2028. As mentioned above, the EUTR will be repealed for other products and post-June 2023 harvested timber once the new EUDR has taken full effect in December 2025. A summary of the different dates for the timber products industry is provided below, clarifying when EUTR remains applicable and when EUDR requirements take effect, as outlined in the [EU Guidance Document updated April 2025](#) (pages 8 and 9). As per the official Guidance Document, the following dates apply to products affected by both EUTR and EUDR:

### Timber harvested before 29 June 2023:

- If it is placed on the market before 30 Dec 2025, then these products are subject to EUTR rules.
- If the product is not listed in the EUTR Annex, then the product is exempt from both EUTR and EUDR.
- If it is placed on the market from 30 Dec 2025 to 31 Dec 2028, then these should still follow EUTR (if listed in the EUTR Annex).
- If it is placed on the market from 31 Dec 2028 onward, then it must comply with EUDR.

### Timber harvested between 29 June 2023 to 30 Dec 2025:

- If it is placed on the market before 30 Dec 2025, then it is subject to EUTR.
- If not included in the EUTR Annex, then it is exempt from both EUTR and EUDR.
- Placed on the market from 30 Dec 2025 onward -> Must comply with EUDR.



## Products Covered by the EU Timber Regulation

According to Annex 1 to [Council Regulation 2658/87](#), the following categories and sub-categories of wood and wood-derived products are still subject to the EUTR.

### Raw & Processed Wood

- 4401 – Fuel wood, wood chips, sawdust, pellets, briquettes
- 4403 – Rough wood (with or without bark/sapwood)
- 4406 – Wooden railway or tramway sleepers
- 4407 – Sawn or chipped wood (over 6mm thick)
- 4408 – Veneer sheets, plywood sheets (under 6mm thick)
- 4409 – Shaped wood (e.g., tongue & groove, moulded)

### Wood-Based Boards & Panels

- 4410 – Particle board, OSB, waferboard
- 4411 – Fibreboard (e.g., MDF, hardboard)
- 4412 – Plywood and other laminated wood
- 4413 – Densified wood blocks, plates, or profiles

### Finished Wood Items

- 4414 – Wooden picture, photo, or mirror frames
- 4415 – Wooden packing: cases, crates, pallets, drums
- (Note: Not applicable to packaging solely used to carry other products)
- 4416 – Wooden barrels, tubs, and other cooper's products
- 4418 – Wooden joinery and carpentry (e.g., flooring panels, shingles, shakes)

### Pulp & Paper

All CN codes for products under Chapters 47 & 48 – Pulp, paper, and paperboard (excludes bamboo-based or recycled paper)

### Wooden Furniture

9403 30, 9403 40, 9403 50 00, 9403 60, 9403 90 30 – Furniture made of wood

### Other

9406 00 20 – Prefabricated buildings made of wood



## Products Subject to EUDR — But Not to EUTR

Under the EU Deforestation Regulation (2023/1115), Annex I lists numerous wood-based CN codes that operators must track. Many of these overlap with the EU Timber Regulation (995/2010) Annex, but several categories appear only in the EUDR Annex I. These constitute newly added wood-related CN product codes under the EUDR.

**The following wood product CN codes are included in EUDR Annex I but were not listed in the EUTR Annex. These products are only subject to the EUDR and not the EUTR transition period.**

CN 4402 – Wood charcoal (including shell or nut charcoal)

CN 4404 – Hoopwood; split poles; piles, pickets, and stakes of wood, pointed but not sawn lengthwise; wooden sticks (roughly trimmed for handles, walking-sticks, etc.)

CN 4405 – Wood wool; wood flour

CN 4417 – Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

CN 4419 – Tableware and kitchenware, of wood

CN 4420 – Wood marquetry and inlaid wood; caskets and cases for jewelry/cutlery and similar articles of wood; statuettes and other ornaments of wood; wooden articles of furniture not in Chapter 94

CN 4421 – Other articles of wood

All CN codes for products under Chapter 49 – Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts, plans, of paper

CN 9401 – Seats, of wood

CN 9403 91 – Wooden furniture, and parts thereof



## Side-by-Side Comparison of EUTR vs. EUDR: Visualizing the Overlaps

### How Do They Overlap?

Feature	EUTR	EUDR
Applies to wood	✓	✓
Focus on legality	✓	✓
Requires geolocation	✗	✓
Covers deforestation-free status	✗	✓
Applies to other commodities	✗	✓ *

\*(cattle, cocoa, coffee, palm oil, rubber, soy)



## Managing the Transition from EUTR to EUDR

SCS Global Services brings four decades of expertise in certification, validation, verification, and sustainability assessment across various economic sectors — including those that are heavily impacted by or subject to both EUTR and EUDR. Through our EUDR Verification Services, we lead companies of all sizes in managing the transition from EUTR to EUDR. Leveraging industry knowledge and best practices, our team of experts brings extensive experience verifying responsible forestry worldwide to ensure that products are deforestation-free before they meet the EU marketplace. We have experienced verifiers placed globally ready to conduct on-the-ground site visits and document review to ensure your company is prepared to comply with the EUDR before the relevant deadline approaches.

Have more questions? Please get in touch today:  
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