

European Union Deforestation

Regulation (EUDR)



Background

The European Union Deforestation Regulation (EUDR) is intended to minimise global deforestation and forest degradation through ensuring that all relevant products placed on the EU market or exported outside the EU are deforestation-free. The EUDR entered into force on **29th June 2023** and was originally due to come into effect by 30th December 2024.

Wood is one of seven commodities in scope of the regulation alongside selected wood-derived products. All in-scope products must meet three key requirements:



Originate from land not subject to **deforestation** after 2020



Produced in accordance with **local legislation**



Covered by a **due diligence statement** (DDS), including:

- Information requirements
- Risk assessments
- Risk mitigation actions

As a printer based outside the EU, Clays have no direct legal obligations under the EUDR. However, we retain a responsibility to support our customers in meeting their legal obligations where they place in-scope products on the EU market and/or export products outside the EU.

In December 2024, the EU postponed the EUDR by one year and throughout 2025, Clays worked diligently to develop the necessary data interfaces, internal tracking systems and risk assessment processes in preparation.

In December 2025, the EU confirmed a further one-year postponement to enter into application from **30th December 2026**, changes to the due diligence obligations across the supply chain and most importantly, the exclusion of printed products under **HS code 49**, which covers the vast majority of products we manufacture.

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May 2026 - Updates

In May 2026, the European Commission completed a simplification review of the EUDR, releasing an [updated guidance document](#) and [FAQs](#).

Whilst products under HS Code 49 are excluded, products under HS code 48 remain in-scope with full EUDR obligations. HS code 48 encompasses items such as unprinted paper and board, stationary items including diaries and notebooks, and cardboard cartons. A full list of HS code 48 items in-scope can be found [here](#).

The majority of products Clays manufacture fall under HS code 49, thereby out-of-scope. Exceptions under HS code 48 or others may include:

- **Slipcases** exported or placed on the EU market on their own
- Wood-based **packaging** materials e.g. cartons and labels, exported or placed on the EU market on their own (exempt when used as packaging)
- **Marketing** materials exported or placed on the EU market on their own (out of scope when accompanying another product)

It is the **responsibility** of the entity placing the product on the EU market, in most cases the publisher, to determine the applicable HS code for the product and ensure legal compliance with EUDR.

The May 2026 update additionally confirmed changes to the **due diligence obligations** along the supply chain; creating the role of downstream operators.

In practice, this means that where our paper **originates from the EU** and is then exported to Clays for processing into an in-scope product, a subsequent re-importer to the EU acts as a downstream operator with no further due diligence obligations. The downstream operator rather needs to hold evidence to prove that the paper was originally placed on the EU market therefore previously covered by a due diligence statement.

For paper **originating outside the EU**, subsequently processed by Clays into an in-scope product, a re-importer to the EU acts as the first operator with an obligation to create a due diligence statement (DDS) supported by the core information requirements, risk assessments and risk mitigation.

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Procedure

EUDR applicability is determined by the HS code of a product. Clays manufacture according to a customer order and typically do not have prior visibility of the product's HS code. It is the **responsibility** of the publisher to designate the HS code and determine whether the product falls within scope of the EUDR.

As such, Clays **must be notified in advance** of production if an in-scope product is ordered with us to take the necessary preparatory steps to provision EUDR data, including collecting:

- **Evidence** that papers originating from the EU were previously placed on the EU market (therefore covered by previous due diligence statements)
- Full **information requirements** for non-EU papers, including tree species and geolocation data
- Any further information to be discussed with the customer towards the completion of **risk assessments and risk mitigation**

In accordance with the EUDR, Clays will store the above information for a minimum of **5 years** to facilitate EUDR compliance further downstream as necessary.

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Summary

Whilst there is no longer a significant legal imperative to address deforestation for the EUDR, Clays remain committed to the principles of **sustainability** and maintain support for the core objectives of the EUDR to limit deforestation and forest degradation.

To this end, Clays continues to uphold **FSC® Chain-of-Custody** certification for the supply of our house papers, and while not equivalent to the requirements of EUDR, the underlying principles, procedures and records are strongly aligned to the same goals.

Moreover, the work undertaken throughout 2025 towards EUDR compliance saw an unprecedented level of **industry and supply chain collaboration**; with Clays engaging on multiple industry wide forums including the Book Industry Communication Group (BIC), the British Printing Industries Federation (BPIF) and the Book Chain Project, as well as strengthening our links across our extended supply chain.

The implementation of the EUDR reflects one instance of the increased level of **supply chain traceability** and due diligence now needed for regulatory compliance and to achieve sustainability objectives. Whilst this particular driver has now been diminished, we intend to use the level of cooperation and traceability accomplished for EUDR as a model for the further industry-wide collaboration needed to progress sustainability.

Further information

Given the complexity of the regulation, we advise our customers to seek legal advice to understand their compliance requirements for EUDR.

Legislation: [Regulation - 2023/1115 - EN - EUR-Lex](#)

HS code 48 items: [TARIC Consultation](#) / HS code 49 items: [TARIC Consultation](#)

May 2026 [Frequently Asked Questions](#)

May 2026 [Guidance Document](#)