

## PUBLISHED AMENDING EU ACT ASSESSMENT OF IMPACT

**DSC REF:** DSC/04/2026

**Date:** 06 January 2026

**Department:** DAERA

### Published Amending EU Act

[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](#)

OJ L, 2025/2650, 23.12.2025

### Amending

[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](#)

### Summary of the Act

The application of obligations pursuant to Regulation (EU) 2023/1115, commonly referred to as the EU Deforestation Regulation (EUDR), were originally delayed by 12 months through Regulation (EU) 2024/3234. Subsequently, the present act was proposed on 21<sup>st</sup> October 2025, aiming to further delay the application of EUDR by 6 months and introduce several simplifications, particularly with regards to due diligence checks. In November 2025, the EU Council and Parliament voted to amend the proposal further, to increase the application delay to a 1-year period and to add further simplifications. A provisional political agreement was reached on the 4<sup>th</sup> December 2025, with Regulation 2025/2650 finally published in the Official Journal of the EU on 23<sup>rd</sup> December 2025. This assessment concerns Regulation 2025/2650 (that is, the impact of the delay and simplifications), rather than Regulation 2023/1115 (the EUDR regulation itself).

Key points from the published Regulation are as follows:

- An additional one-year delay to application, with the EUDR applying to large and medium enterprises from 30 December 2026, and to micro and small enterprises from 30 June 2027.
- Introduction of a new category of 'downstream operators': persons who in the course of commercial activity, place on the market or export relevant

products made using relevant products, all of which are covered by a due diligence statement or simplified declaration.

- Only operators first placing relevant products on the EU market are required to submit due diligence statements. Downstream operators or traders do not need to submit due diligence statements.
- Only the first downstream operator or trader is obligated to collect reference numbers of due diligence statements and declaration identifiers assigned to micro and small primary operators. Operators and traders further down the supply chain to not have to collect this information.
- Introduction of a new sub-category of operators, called 'micro and small primary operators'. This covers natural persons or micro or small enterprises established in a country classified as low risk in accordance with Regulation (EU) 2023/1115, that place relevant products on the market or export those products which they themselves produce.
- The aforementioned micro and small primary operators are exempt from submitting due diligence statements. Instead, they must submit a one-time simplified declaration on the information system, which will subsequently generate a declaration identifier to accompany the relevant products which they place on the market. Micro and small primary operators can also provide the equivalent information via an alternative system or database established under Union or Member State legislation. Member States shall make that information per operator available in the information system.
- To further simplify and reduce administrative burden, micro and small primary operators may also replace the geolocation of plots of land in their simplified declaration with the relevant postal address.
- Removal of certain printed products from scope of the regulation, such as books, newspapers and printed pictures.
- The general review date for the EUDR is postponed by 2 years to 30 June 2030
- A requirement for the European Commission to carry out a simplification review and report by 30 April 2026. The report should evaluate the impact and administrative burden of the EUDR, particularly for micro or small operators, and may, where appropriate, be accompanied by a legislative proposal.

### **Department(s) Responsible**

Department for Environment, Food and Rural Affairs (Defra).

### **Assessment of Impact**

It is important to note that the UK Government has not yet clarified the extent of the application of the EUDR in Northern Ireland.

Subject to the above, it does not appear likely that the application of the amending EU act would have a significant impact specific to the everyday life of

communities in Northern Ireland in a way that is liable to persist. In the short term, there would be no change to the current position as the Act delays the application of obligations pursuant to Regulation (EU) 2023/1115. Furthermore, the simplifications in the Act are likely be welcomed by local businesses, although DAERA has not undertaken any engagement on this issue we expect that given the potential to reduce reporting requirements and administrative burden.

Subject to the above, it does appear likely that not applying the amending EU act would have a significant impact specific to the everyday life of communities in Northern Ireland in a way that is liable to persist. If the amending EU act was not applied, it would mean that obligations pursuant to Regulation (EU) 2023/1115 would be delayed in the EU but not in Northern Ireland. This would place operators and traders in Northern Ireland at a disadvantage compared to EU member states, third countries and GB.

### **UK Government Explanatory Memorandum**

The Department for Environment, Food and Rural Affairs (Defra) leads on the EU Deforestation Regulation (EUDR).

The UK Government EM has not been published and is therefore not available at this time.

Defra would like to highlight that in relation to the EUDR (Regulation (EU) 2023/1115), the UK Government is considering how best to implement deforestation policy across the UK, therefore it is not possible for Defra to make an initial assessment of impact of Regulation (EU) 2023/1115 at this time. The UK Government is aware that businesses require certainty on the approach to deforestation policy across the UK and will provide more guidance for businesses as soon as possible.

### **Analysis by the European Commission on its Impact Assessment**

An impact assessment section was not included in Regulation 2025/2650, but a short section was included as part of the [proposal](#):

*“The proposal concerns targeted changes of the Regulation to clarify and simplify some of its reporting requirements, align timelines and reduce the number of interactions with the information system. The main measures are based on experience in preparing for the implementation of this Regulation. The proposed targeted changes ensure a more efficient and effective implementation.”*

The European Commission's more detailed impact assessment for Regulation (EU) 2023/1115 is available both in [full](#) and in an [executive summary](#).

## **Departmental Engagement**

DAERA has engaged with Defra to relay the concerns of businesses and to seek clarity on the extent of the application of the EUDR in Northern Ireland. Discussions are ongoing.

DAERA understands that Defra has been consulting with businesses on the EUDR as it is the lead department. DAERA has not actively engaged with stakeholders, other than signposting to Defra.