

# PROPOSED AMENDING EU ACT INITIAL ASSESSMENT OF IMPACT

**Date:** 05 December 2025

**DSC REF:** DSC/21a/2025

## Proposed Amending EU Act

[Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulation \(EU\) 2023/1115 as regards certain obligations of operators and traders](#)

## 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. The EU institutions are actively discussing multiple proposals to further delay and simplify the EUDR. The present proposal by the EU Commission, announced on 21 October 2025, would:

- Delay the obligation for competent authorities to carry out checks and other measures related to enforcement by a further 6 months, until 30 June 2026 for large and medium enterprises and 30 December 2026 for micro- and small enterprises.
- Introduce a new category of 'downstream operators': persons who in the course of commercial activity, place on the market or export products made using relevant products that are already covered by a due diligence statement or simplified declaration.
- Remove the obligation for downstream operators and traders to submit due diligence statements or carry out due diligence, unless substantiated concerns are raised on the product or commodity in scope.
- Introduce a new sub-category of 'micro and small primary operators': micro- and small enterprises in low-risk countries who produce and place relevant products on the market or export them. These operators would be

exempt from submitting due diligence statements. Instead, they must submit a one-time simplified declaration or provide equivalent information via an alternative system or database established under Union or Member State legislation.

- Postpone the general review date until 30 June 2030, allowing time to assess the impact of these amendments on the Regulation's objectives.

On 19 November 2025 and 26 November respectively, the EU Council and European Parliament voted to amend the proposal further. Subsequently, on 4 December 2025, the Council and Parliament reached a provisional political agreement on a targeted revision to the EUDR. It should be noted that this provisional agreement includes a longer delay to application and further simplifications than those of the present proposal:

- This provisional agreement delays the application date of EUDR until 30 December 2026 for large and medium enterprises and until 30 June 2027 for micro and small enterprises;
- Simplifications outlined in the provisional agreement focus on easing the administrative burden associated with the EUDR, reducing some obligations related to due diligence statements and simplifying the declarations required of micro and small enterprises. Certain printed products, such as books, newspapers and printed pictures will also be removed from the scope of the regulation.

Full details are available at the following link: [EU deforestation law: Council and Parliament reach a deal on targeted revision - Consilium](#). The provisional agreement will now have to be endorsed and formally adopted by both Parliament and the Council and published in the EU Official Journal before the end of 2025, for the further delay and simplifications to enter into force.

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

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

### **Initial Assessment of Impact**

It does not appear likely that the application of the proposed replacement 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 would delay the application of obligations pursuant to Regulation (EU) 2023/1115. Furthermore, the simplifications in the proposal are likely to be welcomed by local businesses, given the potential to reduce reporting requirements and administrative burden.

It does appear likely that not applying the proposed replacement 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 proposed replacement 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.

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.

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

For the current proposal, the European Commission have provided a short impact assessment section 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. Defra will work closely with DAERA to ensure effective implementation. DAERA has not actively engaged with stakeholders, other than signposting to Defra.