



EUDR: FREQUENTLY ASKED QUESTIONS

Successful implementation of the requirements of the [European Deforestation Regulation \(EUDR\)](#) can only be achieved with close cooperation between all stakeholders along the supply chain. These FAQs provide an overview of the central aspects of the EUDR as well as the data transfer with Kaufland in order to support you as our business partner in the best possible way in the transmission of the required information.

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Note: In addition to this FAQ, please consider the two One-Pagers that are stored on the Business Partner Portal. There you will receive detailed information on the EUDR process at Kaufland.

1. EUDR Relevance

1.1. Why should you prepare for the EUDR now?

Due to the diverse requirements of the EUDR, which will be applicable from December 30, 2025 (or the transition period for micro and small companies until June 30, 2026), timely preparation is crucial.

- **Complex requirements and high demand for information:** The EUDR requires for example geo-data of the cultivation areas, traceability of raw materials across the entire supply chain and a risk assessment - this takes time, clear processes and often new IT solutions.
- **Early involvement of suppliers:** As a large food retailer, we at Kaufland are dependent on a collaborative partnership with you, our suppliers, and require information from you that may not be immediately available. That is why we would like to enter into a dialog with you at an early stage.
- **Other customers will also require proof:** If you, as a supplier, also supply other companies with goods on the EU market, they will soon also require proof and due diligence statements from you.
- **Negative consequences in the event of non-compliance:** In the event of breaches of compliance with the due diligence obligations under the EUDR, there is a risk of sanctions such as fines or import bans on affected products (according to EUDR Art. 25).
- **Competitive advantage through preparation:** Early cooperation and EUDR compliance strengthens our mutual business relationship and fosters trust among customers and partners - especially with regard to sustainability and supply chain responsibility.

The implementation of the EUDR is complex and affects many actors along the supply chain. **Acting now** provides you and us with planning security - and protects both your company and Kaufland from subsequent risks and delivery bottlenecks.

1.2. Which of my products are relevant in the context of the EUDR?

The main component of the product determines whether a product falls under the EUDR. The main component of the product leads to categorization according to the customs tariff numbers (HS codes) listed in [Annex I of the EUDR](#). Only products with these numbers fall under the scope of the EUDR. Highly processed products for example that are not listed in Annex I are also not covered by the scope of the EUDR.

Example: A chocolate bar has an HS code that classifies cocoa as the main ingredient. If this HS code is listed in Annex I of the EUDR, the chocolate bar is EUDR-relevant.

A bar of soap made with palm oil, among other things, has an HS code that is not listed in Appendix I. This bar of soap is not EUDR-relevant because it contains palm oil, but palm oil is not the main component of the soap.

1.3. Where can I find the customs tariff numbers (HS codes) that are relevant for the EUDR?

You can find out whether a product is EUDR-relevant by comparing the customs tariff numbers of your products with the list of customs tariff numbers (HS codes) in [Annex I of the EUDR](#).



INFOBOX Information on the customs tariff and the determination of the code number (Source: [customs](#))

Structure of the code number

The **Harmonized System (HS)**, managed by the World Customs Organization (WZO) defines the **first six digits** of the code number and is the basis for the 11-digit code number. The HS is used for the description and coding of goods with the aim of a uniform classification of goods worldwide.

Building on this six-digit code, the HS is extended by **two digits** through the **Combined Nomenclature (CN)** of the European Community (digit 7 + 8 of the code number; see Appendix I. of the regulation). During import clearance, this eight-digit number can be used to assign customs duties, textile categories, bans and restrictions, or import authorization matters.

The **9th and 10th digits** (so-called TARIC = Integrated Tariff of the European Community) codes **community measures**, such as anti-dumping regulations, tariff suspensions or tariff quotas. The Commission is authorized to prepare the TARIC in accordance with Article 2 of the Regulation.

The **11th digit** of the code number is used for **national purposes** and serves, for example, to encrypt sales tax rates or national bans and restrictions.

The 11-digit code number must always be indicated in an import declaration;

1.4. How do I determine my role within the supply chain in the context of the EUDR?

To determine your role, ask yourself the following key question:

- Are you making an affected product available on the EU market for the first time or are you exporting it from the EU? Then you are considered an **operator** - regardless of whether you are a large company or an SME.
- Do you buy an affected product within the EU that has already been placed on the market and resell it? Then you are considered a **trader**.

For a more detailed explanation of the market roles and their requirements, see [question 2.1.](#)

Further information on EUDR compliance can also be found in the [GS1 information material](#) remove.

1.5. What distinctions does the EUDR country risk benchmarking make and what impact does this have on me as a supplier to Kaufland?

On May 20, 2025, the European Commission published a first country benchmarking list, which classifies countries into the risk categories of low, standard or high, taking into account the risk of deforestation in the production of the seven EUDR raw materials. The countries that are classified as high-risk countries in this first country benchmarking list are subject to sanctions of the United Nations Security Council or the Council of the EU for imports or exports of the relevant raw materials and relevant products.

It is important to emphasize that due diligence requirements for operators and traders continue to apply to procurements from countries with low risk and that these will not be eliminated altogether. For example, Kaufland is also obliged to submit a due diligence statement to the EU if raw materials come from the EU.

Further information on the methodology of the benchmarking system and the list can be found in the relevant [publication of the European Commission](#).

2. Market roles and obligations under the EUDR

2.1. What is the difference between a trader and an operator and what are the different obligations?

The main difference is who makes a product available on the EU market for the first time (operator) and who resells it within the EU (trader).

- **Operators:** Companies (non-SMEs and SMEs) that make products available on the EU market for the first time or export them from the EU.

Main obligations:

- Complete due diligence execution
- Collection of geocoordinates of the production areas of the raw materials
- Submission of due diligence statements (DDS)
- Risk assessment and mitigation

- **Trader:** Companies in the downstream supply chain that pass on products on the EU market

Main obligations:

- Check that upstream operators have fulfilled the due diligence requirements
- Submission of due diligence statements (can refer to existing DDS from upstream supply chains)
- Storage and forwarding of DDS reference numbers
- Storing of records for five years



Special regulation for small and medium-sized (SME) traders:

For **small and medium-sized (SME) traders**, **simplified due diligence obligations** apply (EUDR Art. 5 Para. 2 - 5):

- No full due diligence process required
- Simplified documentation requirements
- Longer transition periods for micro and small businesses (KU)

2.2. I am an SME. Is the EUDR even relevant for me?

Yes, the EUDR is also relevant for SMEs! Whether and to what extent it triggers obligations depends on your role in the supply chain:

- As **an operator** (when you provide or export raw materials or products to the EU market for the first time), SMEs must also carry out a full due diligence - including geolocation of the cultivation areas and submission of due diligence.
- As **a trader** (if you pass on products within the EU), simplified obligations apply. Small and medium-sized dealers must document and keep reference numbers of the due diligence declarations.

In addition, micro and small businesses benefit from an extended transition period until June 30, 2026.

2.3. What simplifications or exceptions exist for SMEs?

Simplified due diligence rules apply to SME traders but is only applicable to relevant products that have already undergone a due diligence check and for which a DDS has already been submitted. This simplification only applies to SME traders, as the product has already been placed on the market by another player (operator). If the SME itself is the initial distributor (operator), this simplification does not apply and a DDS must be submitted. For more information on the explanation of the different data requirements depending on the role, see [question 3.2](#).

Example of use for beef: An EU-based farmer (SME operator) who produces and sells beef is considered an operator and must carry out a due diligence check on the beef and submit a DDS in the information system before selling it.

3. Questions about data transfer

3.1. What do I need to do to prepare for the data transfer with Kaufland and where do I get the required information?

Early preparation is essential for the data transfer to run smoothly starting December 30, 2025. We recommend the following steps for the preparation:

1. Familiarize yourself with the requirements of the EUDR and the resulting obligations for you. In addition to the [legal text](#), the [official EUDR FAQs](#) of the EU Commission are also relevant. You can find other helpful sources of information [here](#).
2. Identify with the help of the [Annex I of the EUDR](#) listed customs tariff numbers EUDR-relevant articles in your product portfolio. Further information on this can be found in [question 1.2.](#) and [question 1.3.](#)
3. Document the processes of your EUDR risk management system if you are obliged to establish compliance processes for the EUDR yourself. We need the corresponding information from you to check supplier conformity in accordance with Article 4 (9) of the EUDR. Furthermore, have information ready on how to ensure EUDR compliance of your EUDR-relevant products in the supply chain.
4. Check your supply chains for data availability and communicate with your suppliers at an early stage. In particular, if you act as an operator and place affected products on the EU market, you must ensure at an early stage that the required product information according to Article 9 and Article 4 (7) reaches you in time.



Note:

Various certification organizations offer additional process certifications to prove EUDR conformity. Find out more about this from the relevant raw material certifiers.

Please inform your Kaufland purchasing contact in good time about possible delivery bottlenecks and data availability problems in the course of the EUDR requirements.

3.2. How do the data transfer requirements vary depending on my role according to the EUDR?

Regardless of your role (operator, non-SME trader or SME trader), you will be classified by us as an EUDR-relevant supplier if you supply us with a product affected by the EUDR. All EUDR-relevant suppliers will be contacted by us and will receive an invitation to the osapiens supplier portal in October. Further information on osapiens can be found under [Section 4 - Questions about the osapiens supplier portal](#).

Information for the risk assessment is requested by default from all EUDR-relevant suppliers via the osapiens supplier portal. You will be assigned a risk score based on your information on the size of your company, the countries of origin and types of your products, as well as your management system and supply chain process. If you have a high risk score, you will receive an additional high-risk questionnaire. If these risks persist, we are obliged to carry out an individual review and define measures. In these cases, we may contact you with further questions.

When answering order inquiries, you should always indicate the reference and verification numbers of existing DDS for the relevant products. If you are not obliged to create a DDS according to EUDR, please indicate the DDS numbers of your upstream suppliers. If order inquiries are answered with DDS numbers, an additional transmission of geolocalization data and harvest times is optional.

The following exceptions apply:

- If you fall below the threshold value for **micro or small businesses**, you only need to send transaction data to Kaufland for a delivery date after 06/30/2026 (see details in the [glossary](#)).
- If Kaufland is the initial distributor of the product on the EU market (e.g. for **non-EU suppliers**), Kaufland is obliged to create an initial DDS. To make this possible, the upstream supplier must provide geolocation data and harvest times.

3.3. What transmission methods are available to me as a supplier to transmit the data to Kaufland?

For the data transfer, we recommend the free use of the osapiens supplier portal according to the process shown in the one-pager. The supplier portal has the advantage that you can reuse the information stored for inquiries from other customers who also use osapiens. It is also possible to set up API access to the supplier portal.

In cooperation with our service provider Markant, we are currently examining the possibility of an EDI connection to osapiens to enable our suppliers to transfer data via DESADV.

3.4. Can I also transmit the EUDR data via the invoice?

Transaction data for orders cannot be transmitted via invoice, as the data should reach Kaufland before every delivery - but at the latest when the goods are dispatched.

3.5. When and at what time intervals must the data be transmitted? Are there deadlines?

Questionnaires for risk assessment are expected to be completed once a year from October 2025 and when new EUDR-relevant products are delivered.

Transaction data for EUDR-relevant products must be transmitted to Kaufland for orders with a delivery date after December 20, 2025 (for micro and small businesses after June 30, 2026). Movement data should be transmitted before every delivery - but at the latest when the goods are dispatched.

When using the osapiens supplier portal, you will receive an email notification as soon as information is required from you.

3.6. What information should be included in my Due Diligence Statement (DDS)?

The content requirements for the creation of a DDS can be found in [Annex II of the EUDR legal text](#). Kaufland requires the quantity at unit level, the DDS reference number (number of the DDS of the goods from the EU information system) and the DDS verification number (so-called "token" for DDS verification in the EU system). In addition, geolocation data can be given.

3.7. What are the requirements for geolocation data, if transmitted?

Requirements for geolocation data can be found in Article 2, No. 28 of the EUDR as well as in the FAQ of the EU Commission. Accordingly, these must be specified in the form of at least one latitude and one longitude value and using at least six decimal places. For properties with an area of more than four hectares that are used for the production of relevant raw materials (except cattle), it must be indicated in the form of polygons, using enough latitude and longitude values to describe the outline of each property. You can find help for the creation and transmission of property data via the osapiens supplier portal [here](#).

3.8. At which levels can I submit the data and what are the differences between these levels?

We request movement data for EUDR-relevant articles for each order. In the osapiens supplier portal, you have the option of either transmitting data individually for each order or creating so-called “batches” with defined validity periods. The latter enables automated answering of future inquiries. You can find help [here](#). Please note that batches stored in the osapiens supplier portal do not necessarily have to correspond to real production batches.

3.9. Does the process apply uniformly to all EU countries in which Kaufland is active?

The processes are not universal, but the systems that we use (e.g. the osapiens supplier portal) are uniform in all countries and business areas. Details of deadlines and orders may vary between different business units. The information from the FAQ and the One-Pagers are relevant for Kauflands Purchasing suppliers in all EU countries.

3.10. Why is the Markant contacting me regarding the EUDR?

As a service provider, Markant has been commissioned by Kaufland to query and track relevant information from our suppliers in the context of the EUDR and to provide support in answering questionnaires and other questions.

3.11. When is the high-risk questionnaire triggered and what information is requested?

Based on the information recorded in the initial questionnaire, each of our suppliers receives a risk score. If an increased risk is identified, you will receive a high-risk questionnaire. This contains specific questions on compliance with the following protected interests in the production of EUDR-relevant products:



Land Use Rights



International Human Rights



Environmental Protection



Rights of Indigenous People



Biological Diversity and Forest Management



Tax and Anti-Corruption



Labour Rights

3.12. What if I cannot provide all the EUDR necessary information to Kaufland?

We can only make products available and place them on the market if we have all the necessary information to ensure the fulfillment of the requirements according to Article 3 of the EUDR. Missing or incorrect EUDR compliance and documentation can lead to fines, rejections at the border and non-acceptance of goods at goods-in. More detailed information on the consequences of non-compliance can be found in the [EUDR legal text](#).

It can happen that not all actors in the upstream supply chains will have the required EUDR information - especially in the initial phase. Check your supply chains for data availability, initiate measures to support your business partners in preparation for the EUDR and prevent product bottlenecks.



Note:

Please inform your Kaufland purchasing contact in good time about possible delivery bottlenecks and data availability problems in the course of the EUDR requirements.

4. Questions about the osapiens supplier portal

4.1. How do I log into the osapiens supplier portal?

As soon as we start the rollout of the osapiens system (expected from October 2025), EUDR-relevant suppliers will receive an email with a registration link. You can use the link to create an account and use the functions of the supplier portal.

4.2. Can I also use the osapiens supplier portal for my own EUDR compliance?

The supplier portal is used exclusively for data transfer with Kaufland (or other customers). It cannot be used to fulfill your own EUDR obligations. If relevant, a separate process must be set up.

4.3. Are there any costs for using the osapiens supplier portal?

No, the portal is free of charge for the purpose of data transfer with Kaufland.

4.4. When can I log in to osapiens and submit my data?

Registration in the osapiens supplier portal is expected to be possible from October 2025 via a registration link provided by e-mail. The risk assessment questionnaires will be provided after registration. Transaction data for EUDR-relevant products must be transmitted to Kaufland for orders with a delivery date after December 30, 2025 (and for micro and small businesses after June 30, 2026).

4.5. Is all the required information requested in the osapiens supplier portal, or are additional steps required?

When using the data transfer via osapiens, all required EUDR information (except for the existing master data requirements) is requested via the supplier portal. Both questionnaires and order inquiries are transmitted and answered via the portal. As soon as we need information from you, you will receive an email notification from the system. Master data is transmitted via our service provider Markant.

4.6. How do I answer questionnaires and order inquiries in the osapiens supplier portal? What other functions are relevant?

You answer questionnaires and order inquiries in the supplier portal under the corresponding tabs. You can find detailed help for answering in the supplier portal [here](#). You can also use the portal to upload evidence, create property data for your products, and create batches for automated answering of order inquiries. Training on the use of the supplier portal is regularly provided by osapiens. Furthermore, supplier webinars on the topic of EUDR are planned by the Markant.

4.7. Can I change / correct transmitted data afterwards?

After the information has been transmitted via the osapiens supplier portal, a change or correction is unfortunately no longer possible for technical reasons. Please check all information carefully for accuracy before sending.

4.8. How is data protection ensured during the transfer?

Information on data protection when using the osapiens supplier portal can be found [here](#).

4.9. Where can I find support for using the osapiens supplier portal? Who can I contact if I have problems using it?

osapiens provides comprehensive assistance on its [website](#) (including video tutorials) for using the supplier portal. Particularly relevant are the guidelines for [EUDR-specific use](#) in the supplier portal. Furthermore, osapiens provides its own [FAQ](#).

For technical support inquiries related to the supplier portal, please contact osapiens customer support at support@osapiens.com. If you have any further questions, please do not hesitate to contact your Kaufland contact person in German or English.

Further sources and assistance

- Kaufland Business Portal
- [EUDR legal text + appendices](#) (with specification of the nomenclature for EUDR-relevant products in Appendix I)
- [FAQ on the implementation of the EUDR](#) from the European Commission (in German)
- [EU information system](#) (for uploading the DDS)
- [EUDR compliance with GS1 standards and digital tools](#)
- Various webinars from osapiens, e.g. [EUDR Supplier Onboarding - Implementing EUDR processes together](#)
- Country-specific information can be found on the websites of national associations and the responsible ministries, for example, for Germany:
 - Federal Agency for Agriculture and Food (BLE): [Forests and deforestation-free products](#)



Glossary

Term	Explanation
European Deforestation Regulation (EUDR)	<p>Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the provision on the Union market and their export from the Union of certain raw materials and products associated with deforestation and forest degradation, as well as repealing the Regulation (EU) No. 995/2010 with start of application from December 30, 2025.</p> <p>The aim is to ensure that certain raw materials and their derived products (cocoa, coffee, palm oil, soy, wood, beef, rubber) that are traded on the EU market or released for sale do not contribute to deforestation or forest damage.</p>
EU Information System (TRACES)	Online platform of the EU, via which suppliers must submit their due diligence statements. The EU information system has been operational since November 2024.
Geolocation polygon	If cultivation areas are larger than 4 hectares, the coordinates must be transmitted as area polygons (not just a point). For more information on geolocation data requirements, see EUDR legal text .
Batch	Group of articles for which identical EUDR data is valid.
Customs Code	See customs tariff number
Customs tariff number	10-digit goods number for the unique classification of a product in the EU customs tariff. Important for determining whether a product falls under the EUDR. The first six digits of the customs tariff number are referred to as the HS code (Harmonized system for the description and coding of goods in international trade). Further information on the relevant nomenclatures can be found on the customs website .
Declaration of due diligence (SE)	See Due Diligence Statement
DESADV (Dispatch Advice)	Electronic shipping notification in EDI format (Electronic Data Interchange), which is sent before the goods are delivered.
Due Diligence Statement (DDS)	<p>According to EUDR, suppliers are obliged to prove that their products have been produced in accordance with the local laws of the country of origin and do not contribute to deforestation. By submitting the DDS via the EU information system TRACES, the operators confirm that they fulfill the due diligence obligations according to the EUDR requirements. Operators receive a reference number when submitting their due diligence statement, which is required for the import or export of relevant products in the EU market. This reference number is passed on along the supply chain. The submitted due diligence declarations are checked by the responsible authorities in the member states - in Germany this is the Federal Agency for Agriculture and Food (BLE).</p> <p>According to Annex II of the EUDR Regulation, the following information must be included in the Due Diligence Statement:</p> <ul style="list-style-type: none"> - Name and address of the operator and EORI number for EUDR-relevant raw materials and products - Information on trade name, production date, quantity, HS code, producer country and geolocation of all properties on which the relevant raw materials were produced - Corresponding reference number when referring back to existing declarations of due diligence - Declaration by the operator that he has complied with the due diligence and that no or only a negligible risk has been identified. See according to EUDR Annex II (5)
Freedom from deforestation	Product does not originate from areas that were felled after the key date of 12/31/2020 or converted to other forms of land use (e.g. B. Agriculture).

Geolocation data	Geographical coordinates (e.g. G. GPS data) of the cultivation areas or the place of origin of the raw materials. Mandatory component of the due diligence declaration for operators (operators). For more information on the requirements for the geolocation data, see question 3.7.
HS code	The first six digits of the customs tariff number are referred to as the HS code (Harmonized system for the description and coding of goods in international trade). The HS code is uniform in 183 countries, while the remaining digits are usually country-specific and identify tax or preferential duty rates. Further information on the relevant nomenclatures can be found on the customs website.
Intrastat number	8-digit number used for statistical purposes, specifically for the movement of goods within the European Union. In your business relationship with Kaufland, the Intrastat number is used to identify EUDR-relevant goods and is therefore an integral part of the master data in the future. Further information on the relevant nomenclatures can be found on the customs website.
Large company (non-SME)	Large companies are companies that meet at least two of the following three size criteria: <ul style="list-style-type: none"> - Balance sheet total: > € 25 million - Net sales: > € 50 million - Employees in fiscal year: > 250
Markant	Service partner of Kaufland, among other things for collecting master data and answering the questionnaires regarding the EUDR data transfer.
Medium company	Medium-sized companies are companies that meet at least two of the following three size criteria: <ul style="list-style-type: none"> - Total assets: ≤ 25 million - Net sales: ≤ 50 million - Fiscal year employees: ≤ 250
Movement data	Data on articles / goods that must be transmitted before the delivery of EUDR-relevant articles in order to ensure their EUDR conformity. They include at least the corresponding DDS reference and verification numbers and / or geolocalization data as well as production / harvesting data. Kaufland requests the transaction data from you at the order level.
Operators	According to EUDR Art. 2 (15), an operator refers to any natural or legal person who markets, trades or exports relevant products within the framework of a commercial activity.
osapiens supplier portal	Digital platform that is used, among other things, for the exchange of data between suppliers and Kaufland within the framework of EUDR and is available to you as a supplier of Kaufland free of charge.
Small business	Small businesses in Germany are companies that meet at least two of the following three size criteria*: <ul style="list-style-type: none"> - Total assets: ≤ 7.5 million - Net sales: ≤ 15 million - Fiscal year employees: ≤ 50 <p><i>* EU member states can set individual thresholds, but these may not exceed € 7.5 million balance sheet total and € 15 million net sales. See Delegated Directive (EU) 2023/2775 of the Commission of October 17, 2023.</i></p>
TARIC document codes	TARIC document codes are standardized codes that are used during customs declaration in the EU (via the electronic customs system) to indicate certain proofs or declarations for transmitted goods. Within the framework of the EUDR, new document codes have been defined, which indicate the existence of a due diligence declaration as well as exemptions. Further information is available here.

Traceability	The obligation to clearly document the place of origin of the raw material up to the specific plantation / parcel.
Trader	According to EUDR Art. 2 (17), the term “trader” refers to any actor in the supply chain, except for the operator, who makes relevant products available on the market as part of a commercial activity. Traders are located in the downstream supply chain and are not first-time distributors on the EU market.



