EU Deforestation Regulation (EUDR)

Implementation guide for FSC certificate holders

What **core FSC certification** covers for EUDR, what it doesn't, and what you still need to do yourself.

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INTRODUCTION

On 29 June 2023, the EU Deforestation Regulation (EUDR) entered into force. Its purpose is to keep deforestation- and degradation-linked products out of the EU market and out of EU exports. Wood and wood-based products, including most paper products, as well as natural rubber, fall under its scope. The regulation applies from 30 December 2026 for medium and large operators and traders across all EUDR commodities, and for micro and small operators whose products were already covered by the EU Timber Regulation (EUTR). The later date of 30 June 2027 applies to micro and small operators and natural persons (established as such by 31 December 2024) whose products were not previously under EUTR — which in practice covers non-timber commodities such as natural rubber, as well as any timber-sector products that fell outside EUTR scope.

This guide explains how the core FSC certification scheme - the system you already work within, without any add-on module - may support you in meeting your EUDR obligations. It does not replace the regulation, the European Commission's Guidance Document, or the advice you may need from a competent authority or legal adviser. But it should help you understand which parts of your EUDR compliance are already supported by your FSC certification, and which parts you still need to address yourself.

While FSC's core principles align closely with the intent of the EUDR and FSC supports its implementation, you cannot transfer your EUDR liability to FSC. Regardless of your EUDR role, you remain responsible for compliance with the Regulation. What FSC certification gives you is supporting evidence and infrastructure - not a legal substitute for your own due diligence or, depending on your role, your other obligations under the Regulation.

This guide reflects the December 2025 amendment to the EUDR (Regulation (EU) 2025/2650) and the European Commission's simplification package of 4 May 2026. The analysis in this guide is grounded in the benchmarking assessment of the FSC system against the EUDR Guidance Document carried out by Assurance Services International (ASI) in August 2025 (ASI WO-3742).

This guide is provided for general information purposes and does not constitute legal advice, an authoritative interpretation of the EUDR or a determination of compliance. It reflects FSC's interpretation of the EUDR and related European Commission guidance and other materials available as of the date of the publication. Certain provisions of the EUDR and related guidance may be subject to different interpretations and the interpretations set out in this guide are not binding on competent authorities or courts and may evolve in light of further regulatory guidance, administrative practice or case law.

EUDR obligations apply according to the circumstances and legal role of each operator or trader. FSC certification and associated audits, assessments, records and tools may provide information or evidence relevant to particular EUDR requirements, but certification does not itself establish or guarantee EUDR compliance and does not transfer or replace the responsibility of the person subject

to the Regulation.

Users should consult the EUDR, applicable European Commission guidance and FAQs and, where appropriate, the relevant competent authority or independent legal adviser. EU requirements, implementation guidance and their interpretation may change and users should ensure that they rely on the rules and guidance applicable at the relevant time.

IS THIS GUIDE FOR ME?

Does the EUDR apply to your products?

The EUDR applies if you place on the EU market, make available on the EU market, or export from the EU any of the seven commodities listed in Annex I or products made from them. For FSC certificate holders, the relevant commodities are wood and wood-based products (including paper) and natural rubber.

If you are unsure whether a specific FSC product falls under the scope of the EUDR, consult the EU Combined Nomenclature codes in Annex I of the Regulation and FSC Product Classification & Harmonized System Alignment Guidance Document.

For more details consult the Council Regulation (EEC) No 2658/87 or reach out to an EUDR competent authority. The EU Commission has also published Frequently Asked Questions and Guidance document which give further product-level clarification.

Do you have an EUDR role?

If your products are in scope, your obligations depend on what you do with them. The EUDR distinguishes four main roles. You may have more than one role across different supply chains – for example, you may be an upstream operator for products you import and a trader for products you onward sell within the EU.

The four EUDR roles in summary:

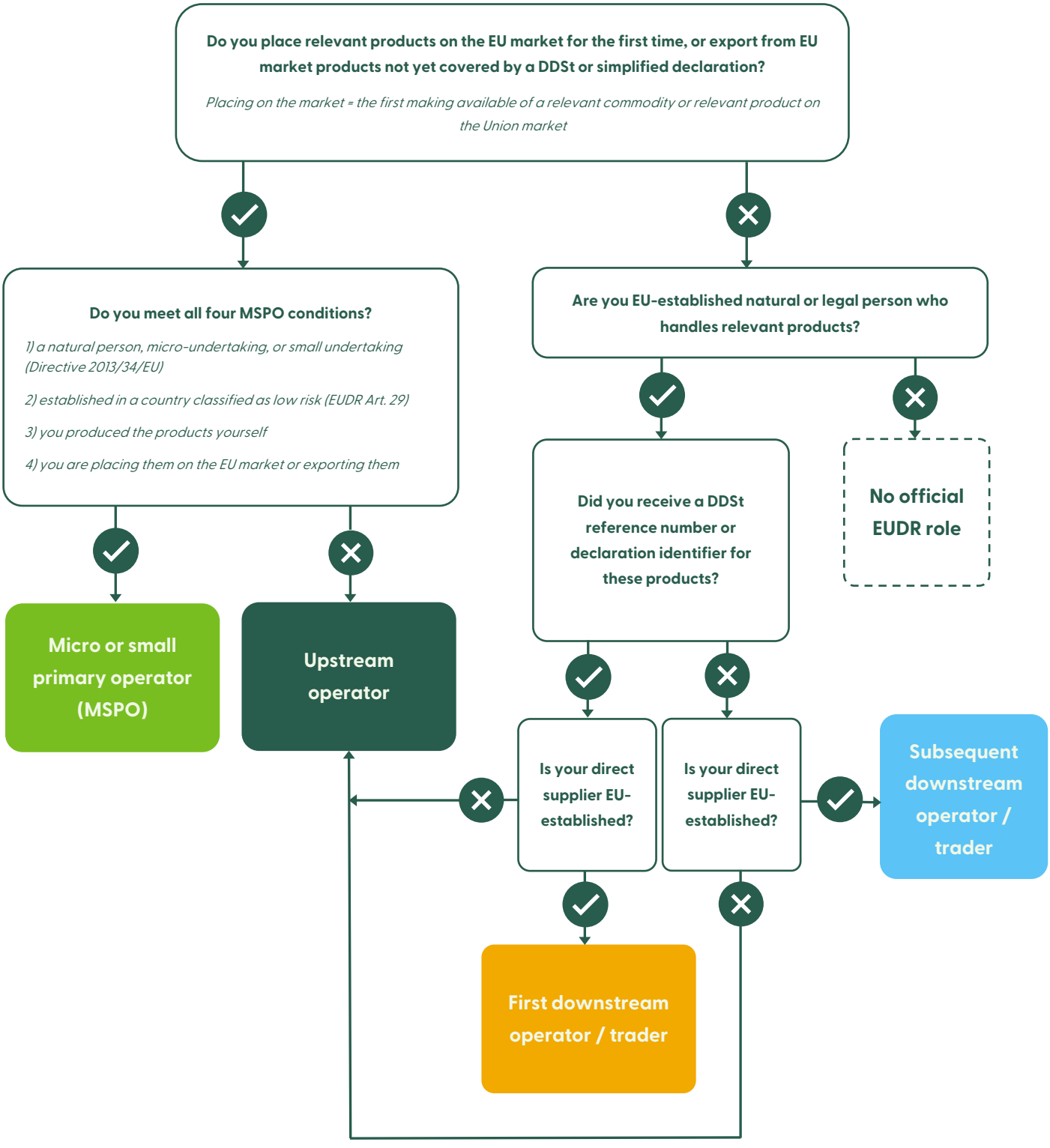
1. **Upstream operator**. You place relevant products on the EU market for the first time, or you export products not yet covered by a Due Diligence Statement (DDSt) or simplified declaration. This is the most demanding role. It includes EU-based importers, EU-based producers first placing their own or purchased products, EU-based exporters of not-yet-covered products, and any non-EU person placing products directly on the EU market. If a non-EU person places products on the EU market, the first EU-established person who then makes them available also counts, independently, as an upstream operator (Article 7).
2. **Micro or small primary operator** (MSPO). A sub-category of upstream operator. You are a natural person, micro-undertaking or small undertaking established in an EU or non-EU country

benchmarked as low risk under Article 29, and you place on the market or export products you produced yourself – grown, harvested or obtained on your own plots. For any products you did not produce yourself, you act as a standard upstream operator.

3. **First downstream operator or trader**. You are EU-established, you place, make available or export products already covered by a DDSt or simplified declaration, and your direct supplier is the EU-established upstream operator or MSPO who submitted it. In practice you recognise this position by receiving a DDSt reference number or declaration identifier from your supplier. Within this role, the Regulation further distinguishes SMEs from non-SMEs – non-SMEs carry additional obligations, covered later in this guide.
4. **Subsequent downstream operator or trader**. You are EU-established**,** you handle already-covered products, but your direct supplier is itself a downstream operator or trader – you are further down the chain. The same SME / non-SME distinction applies as for the first downstream operators or traders.

Note: whether you are formally a 'downstream operator' (your output's HS code differs from your input's at the level listed in Annex I – e.g. timber transformation into furniture) or a 'trader' (your output's HS code does not differ from your input's at the level listed in Annex I – e.g. a distributor or retailer) does not generally affect the obligations described in this guide, which is why this guide treats them together. The distinctions that matter are first versus subsequent in the chain, and SME versus non-SME.

Not sure which EUDR role is yours? The decision tree walks you through it with a few questions.



Is this guide tailored to your role?

Yes. Once you have identified your EUDR role/s, you can read only the role-specific sections going forward including what EUDR requires of you, what FSC already gives you and what you still need to do.

WHAT DOES EUDR REQUIRE OF ME?

This chapter sets out, for each EUDR role, main obligations the regulation places directly on you. The following two chapters then map these obligations against what core FSC certification already supports you with and list what you still need to do yourself.

If you are an upstream operator

You bear the full set of EUDR obligations. They apply equally whether you are EU-established or non-EU upstream operator, and whether you are an importer, domestic producer, or exporter that qualifies as upstream operator.

You must:

1. **Collect Article 9 information**. For every consignment: product description and trade name, species (common and scientific name), quantity, country of production, polygon geolocation of all plots larger than 4 hectares (or single point for smaller plots), date or time range of production, name and address of any supplier, name and address of any business you supply to, adequately conclusive and verifiable information that the products are deforestation-free, and adequately conclusive and verifiable information that they comply with relevant legislation.
2. **Conduct an Article 10 risk assessment**. Assess the risk of non-compliance against the criteria in Article 10(2). Simplified due diligence may apply for products from low-risk Article 29 countries (Article 13).
3. **Implement Article 11 risk mitigation**. Where more than negligible risk is identified, take measures under Article 11.
4. **Maintain a due diligence system.** It must enable you to track the supply chain and demonstrate compliance (Article 12(1)). Review it at least annually and update it whenever sourcing regions, supplier relationships or country risk classifications change (Article 12(2)).
5. **Submit a Due Diligence Statement** (DDSt) to the EU Information System before placing on the market or exporting (Article 4(2), Article 33). The DDSt carries its own Annex II content set – distinct from the Article 9 information.

6. **Provide the DDSt reference number** in the customs declaration for imports.
7. **Communicate the DDSt reference number to the first downstream operator or trader you supply** (Article 4(7)). The obligation to pass it on is yours and is proactive; the recipient is not required to request it.
8. **Retain records for five years**. The record of the DDSt is kept for five years from the date the statement was submitted through the Information System (Article 4(3)). The Article 9 information and supporting documentation – risk assessment, mitigation measures, supplier and customer records – is kept for five years from the date the product was placed on the market or exported.
9. **Notify competent authorities and the downstream operators and traders** you supplied if you obtain or are made aware of information indicating products may be non-compliant (Article 4(5)). This applies to products already placed on the market.
10. **Cooperate with competent authority checks** (Article 18), including providing assistance, documentation, access to premises and samples where required.
11. **Report annually and publicly on your due diligence system**, non-SME only (Article 12(3)). The first reports, covering 2027, are due after 30 December 2027.

Note: The Article 7 parallel obligation: if you are the first EU-established entity that makes products available on the market following a non-EU operator's placement on the market, you are independently and simultaneously an upstream operator and must submit your own DDSt. The non-EU operator's DDSt or declaration identifier does not discharge yours. Receiving a DDSt reference or declaration identifier from them does not make you a first downstream operator.

If you are an MSPO

Your obligations are lighter than a standard upstream operator's in how you discharge and report them - but you remain subject to the duty to exercise due diligence (Article 4(1), Article 8).

You must:

1. **Exercise due diligence** to ensure products are deforestation-free and legally produced (Article 4(1), Article 4a, Article 13).
2. **Check whether the Article 4a(4) national database route applies to you**. Where the same information already exists in a national or EU database, duplication is not required. The Commission is encouraging Member States to submit information held in national databases and is building the technical infrastructure to support this, with the aim of reducing the administrative burden on micro and small primary operators to a negligible level. Where your Member State has done so, the declaration identifier is issued to you directly and items 3, 4, 5 and 7 fall away - confirm that it has in fact been issued and that you hold it.

3. **Assemble the Annex III information set**. This is the content of your simplified declaration and the only data set you are required to provide. It includes the estimated annual quantity of relevant products you intend to place on the market or export.
4. **Provide location information** as a postal address of your plots of land - polygon geolocation is not required of you (Article 4a).
5. **Register in the EU Information System**. A precondition to submitting the simplified declaration and obtaining an identifier.
6. **If you are not established in the EU: obtain a valid EORI number** to access the Information System, or mandate an EU-established authorised representative.
7. **Submit a one-time simplified declaration** to the Information System, covering all production you place on the market in the calendar year. This replaces the per-consignment DDSt. Update it only where there is a major change in production or sourcing (Article 4a(2)).
8. **Hold a declaration identifier** from the Information System or issued by your State before placing products on the market (Article 4a).
9. **Communicate the declaration identifier** to the first downstream operator or trader (Article 4(7)).
10. **Retain records for five years**. (Article 4(3), applied to your simplified declaration through the Article 4a regime). Keep the record of the simplified declaration for five years from the date it was submitted through the Information System (or the identifier was issued via Article 4a(4)), and the supporting information and the identity/contact details of those who supplied you and those you supplied for five years from placing on the market or export.
11. **Notify competent authorities and the downstream operators and traders** you supplied where you obtain or are made aware of information indicating possible non-compliance (Article 4(5)). This applies to products already placed on the market.
12. **Cooperate with competent authority checks** (Article 18), including providing assistance, documentation, and access to premises and samples where required.

Note: If you do not qualify as an MSPO - because your country is classified as standard or high risk under Article 29, or because you exceed the size thresholds - you are a standard upstream operator.

If you are a first downstream operator or trader

Your role focuses on traceability and information retention, not full due diligence. You are a first downstream operator or trader because your direct supplier is the EU-established upstream operator or MSPO who submitted the declaration.

You must:

1. **Collect and keep the reference number**. Passively collect and retain the DDSt reference number or simplified declaration identifier from your supplier, linked to your incoming product flows (Article 5(3)(a)). You need not chase suppliers – the obligation to pass it on sits with the upstream operator or MSPO.
2. **Collect and keep partner information**. Retain the identity and contact details (name, registered trade name/trademark, postal address, email address and, where available, web address) of your direct suppliers and of the operators/traders you supply, for all relevant products (Article 5(3)).
3. **Retain records for five years** (Article 5(4)).
4. **Notify competent authorities and your customers** immediately if you obtain or become aware of information – including a substantiated concern – indicating a product you placed or made available is at risk of non-compliance (Article 5(5)). This applies regardless of size.
5. **If you are a non-SME: register in the Information System** (Article 5(2)) and **verify upstream due diligence** where you have substantiated concerns (Article 5(6)).
6. **Cooperate with competent authority checks** (Article 18), including providing assistance, documentation, and access to premises and samples where required.
7. **When you export already-covered products**: use the dedicated TARIC certificate code at customs instead of providing a reference number.

If you are a subsequent downstream operator or trader

Your direct supplier is itself a downstream operator or trader, so you are further down the chain. Your obligations are the shared Article 5 baseline, without the reference number capture:

1. **Collect and keep partner information** for your direct suppliers and the operators/traders you supply (Article 5(3)). You are not required to hold the DDSt reference number or declaration identifier.
2. **Retain records for five years** (Article 5(4)).
3. **Notify competent authorities and your customers** of information indicating possible non-compliance (Article 5(5)) – all sizes.
4. **If you are a non-SME: register in the Information System** (Article 5(2)) and **verify upstream due diligence** on substantiated concerns (Article 5(6)).
5. **Cooperate with competent authority checks** (Article 18), including providing assistance, documentation, and access to premises and samples where required.
6. **When you export already-covered products**: use the dedicated TARIC certificate code at customs instead of providing a reference number.

WHAT DOES CORE FSC CERTIFICATION ALREADY GIVE ME?

This chapter answers, for each EUDR role and FSC certified products, the question: 'Of the listed EUDR obligations, which are already substantially supported by core FSC certification?' It describes evidence available to you, not obligations discharged; every item still has to be identified, justified and integrated into your own documented system; nothing here is a compliance conclusion.

The analysis is grounded in the ASI benchmarking assessment from August 2025, consult the full assessment for detailed overview.

Note: FSC Regulatory Module (a voluntary, without additional charge, add-on to your certification scope) is designed to close the remaining gaps between core FSC certification and EUDR requirements. This guide analyses core FSC certification only.

If you are an upstream operator

Of the EUDR obligations listed for your role, here is where core FSC certification already provides substantial support.

Legality (Article 9(1)(h)). FSC verifies legal compliance through two different mechanisms depending on your certificate type. If you hold an FM certificate, P&C Principle 1 (FSC-STD-01-001) requires you to comply with all applicable national laws, ratified international conventions, and administrative requirements - covering land use rights, environmental protection, labour rights, FPIC, anti-corruption, and trade and customs. Your annual third-party audit verifies that and produces a public summary report that may be used to support 'adequately conclusive and verifiable information' under Article 9(1)(h). If you hold a CoC certificate, FSC-STD-40-004 clause 6.1 requires you to ensure FSC-certified and controlled wood products conform to all applicable timber legality legislation; your annual audit verifies this, and your certificate database entry including your certification status serves as public proof that the verification is current.

The Commission's May 2026 Guidance confirms a risk-based and proportionate approach to legality evidence: where the initial information available indicates a negligible risk of non-compliance, you are not required to systematically collect extensive supporting evidence. FSC certification - combined with the public certificate database, your audit findings, and (for FM) the public summary report – may be used to support the "initial information" for a negligible-risk determination on legality. In addition, the scope of "relevant legislation" you must address has been narrowed: only legislation directly linked to halting deforestation and forest degradation is in scope for Article 3(b), reducing the range of laws you need to identify. The forthcoming Commission repository of producing-country legislation (planned until December 2026) will further reduce the documentation burden by providing a baseline list of relevant laws by country, which you can reference rather than assembling country legislation independently.

Deforestation-free assurance (Article 9(1)(g)) **for FSC 100%** material. Where all your material originates from FSC-certified management units, FSC considers that core FSC certification and the related documentation provide substantial supporting evidence. P&C Criteria 6.9 and 6.10 prohibit conversion of natural forest and HCV areas. FSC-POL-01-007 establishes that any conversion after 31 December 2020 is generally unacceptable - aligning with the EUDR cut-off date. ADVICE-20-007-24 requires you not to sell as FSC-certified any products resulting from conversion as defined by EUDR. Interpretations INT-STD-01-004_01, _02, _04 and _05 align FSC conversion and degradation definitions with EUDR.

Deforestation-free assurance (Article 9(1)(g)) **for FSC Mix** products. FSC Mix gives you a solid evidence base for demonstrating deforestation-free status. An FSC Mix product combines FSC-certified material with other material types including Controlled Wood (controlled material) sourced under FSC-STD-40-005, whose deforestation-free status is established through the applicable FSC National Risk Assessment (NRA) rather than the Principles and Criteria (P&C). Together these give you meaningful assurance across the whole product - but not automatically at the EUDR level, so some additional work on your side may remain.

Two things determine how much. First, the risk assessment behind the Controlled Wood portion: the new EUDR-aligned Risk Assessment Framework has applied since 1 July 2024, but transition of all FSC Risk Assessments is ongoing. Until a country's assessment has moved to FSC-PRO-60-006b - and for any remaining stock sourced under an older version - the deforestation-free assurance for that portion is only partial, and closing the gap is your responsibility. Second, EU Article 29 benchmarking is a separate system from the FSC Risk Assessments: standard-risk sourcing under Article 29 still carries the full Article 10 risk assessment obligation regardless of FSC status. In practice, verify for each sourcing country both its Article 29 classification and whether its FSC Risk Assessment has transitioned to FSC-PRO-60-006b, and be ready to supply your own risk assessment and mitigation where either falls short of the EUDR deforestation definition.

Deforestation-free assurance (Article 9(1)(g)) for **FSC Recycled** material. FSC Recycled material contains no virgin fibre or forest-origin content, so there is no conversion or degradation event to assess — the deforestation-free question becomes a prior, scope-level one: does the recycled claim place the product outside EUDR at all? It does not do so automatically. EUDR's Annex I exempts genuinely waste-derived material but excludes by-products of a manufacturing process, and FSC's definition of reclaimed material (FSC-STD-40-004 clause 2.7) is wider than the EU legal definition of "waste" (Waste Framework Directive 2008/98/EC, Article 3(1), with the by-product test in Article 5). Paper and post-consumer reclaimed wood are generally treated as waste, so your FSC Recycled certification and material-category records presumably serve as sufficient evidence of exemption; pre-consumer reclaimed wood (secondary-processing offcuts) is frequently a marketable by-product rather than waste, so EUDR is likely to still apply to that portion regardless of the recycled label. Its status and therefore the application of EUDR should be assessed against applicable EU legal definitions.

Species, product description, quantity, supplier/customer identity (Article 9(1)(a)–(b), (e)–(f)). If you hold an FM certificate, IGI 8.5.3 requires you to retain sales invoices for five years identifying purchaser, date, species (common and scientific name), product description, volume, certificate code, and FSC claim. If you hold a CoC certificate, FSC-STD-40-004 (clauses 4.2 and 5.1) requires equivalent material accounting and sales documentation. This means FSC records already give you species, product description, quantity, and supplier/customer identity – most of Article 9(1)(a)–(b), (e) and (f), apart from email addresses – see action list in the next chapter.

Five-year record retention (Article 4(3)). FSC-STD-40-004 clause 1.1e and IGI 8.5.3 both require five-year retention. This matches the EUDR duration but not the trigger – EUDR runs from DDSt submission for the statement and from placing on the market for the Article 9 information, while FSC retention runs from the transaction. Where these diverge, apply the later date.

Risk assessment inputs (Article 10). FSC-STD-40-005 requires a documented due diligence process for Controlled Wood inputs, including risk assessment using the applicable FSC National Risk Assessment. The revised Risk Assessment Framework (FSC-PRO-60-006b) provides 64 EUDR-aligned risk indicators. None of this discharges your Article 10 obligation, but the revised Risk Assessment Framework gives you a substantial evidence base to build it on.

Risk mitigation inputs (Article 11). Where your Article 10 assessment identifies more than negligible risk, Article 11 requires you to adopt adequate and proportionate mitigation measures before placing the product on the market. FSC provides two reusable inputs. First, FSC Risk Assessments developed under FSC-PRO-60-006b do not stop at designating risk: for each indicator designated as specified risk they set out the control measures a certificate holder must apply to that material. Second, FSC maintains a Risk Mitigation Measures (RMM) database consolidating the measures established across published risk assessments, allowing you to identify applicable measures by sourcing area and indicator.

If you are an MSPO

Your due diligence obligations are closely tracked by what your FM certificate already audits at management-unit level. Most of your obligations under EUDR are substantially supported by evidence available through the core FSC certificate.

Substantive due diligence (Article 4(1), Article 4a, Article 13). As a micro or small primary operator, your due diligence system under Article 12 is limited to simplified obligations, and your declaration under Annex III confirms, in substance, the two conditions in Article 3: that your production is deforestation-free (Article 3(a)) and legal (Article 3(b)). FSC FM certification under a standard based on P&C V5.2 or later provides documented, audited evidence for both. For legality, the P&C require verified compliance with applicable law across the areas the Regulation lists in Article 2(40): Principle 1 covers harvesting rights, land tenure and use rights, forest-related environmental legislation, tax and anti-corruption obligations, while Principles 2, 3 and 4 address labour rights, the rights of Indigenous

Peoples including free, prior and informed consent, and third-party and community rights. For deforestation- and degradation-free production, Criteria 6.9 and 6.10 prohibit conversion of natural forest, and the Policy to Address Conversion (FSC-POL-01-007) applies the Regulation's own cut-off date of 31 December 2020 across the normative framework. Your annual surveillance audit therefore verifies, at management-unit level, the substantive facts your simplified declaration confirms. Because you produce on your own plots, this audit evidence attaches directly to the land in question; there is no supply chain behind you and therefore no traceability gap to close.

Your evidence base is third-party and publicly verifiable: the certificate entry in the FSC certificate database confirms validity and scope, and the certification body's public summary report documents the audit findings – both citable to a Competent Authority on request. This covers the substantive content of your due diligence; the identifying and quantitative particulars your declaration also requires are addressed separately in the following chapter.

Note: If you are a smallholder under a national FSC standard for small or low-intensity forests, all of the above still applies – the simplified standards retain the legal-compliance and conversion-prohibition requirements.

Location information (Article 4a). Article 4a allows you to provide a postal address rather than polygon geolocation. The location identification in your FSC certificate (country, region, centroid coordinates in the public summary report, postal address) may already cover this requirement, if it clearly corresponds to the geographic location of your plots of land.

Annex III information set. IGI 8.5.3 covers most of Annex III – five-year retention, species (common and scientific name), product description, volume, purchaser identity, date. Two elements do not come from your FSC records: the HS code, and the estimated annual quantity, which is a forward projection. See the action list for both in the following chapter.

If you are a first downstream operator or trader

Your EUDR obligations at this tier are light by design. Where they do exist - your FSC CoC records already carry most of the content. The remaining gap is primarily administrative.

Supplier and customer records (Article 5(3), (4)). FSC-STD-40-004 clause 4.2 requires you to keep material accounting records of all inputs (supplier, sales document number, date, quantities, category) and outputs (customer, date, product description, quantities, FSC claim); clause 5.1 requires sales documents to include customer identity, date, product description and quantity; and clause 2.1 requires up-to-date supplier records. This covers most of the Article 5(3) field set. Clause 1.1e provides the five-year retention, matching Article 5(4) duration exactly.

Reference number capture. Your existing FSC input records give you a natural home for the DDSt reference number or declaration identifier – add it as one further data field.

Verification on substantiated concerns (Article 5(6), non-SME only). Where your supplier is FSC-certified, you have direct access to the FSC public certificate database (real-time validity, scope and suspension status), the public summary reports (audit findings and non-conformity closures for FM certificates), and the publicly accessible integrity cases list. These give you an initial evidence base for verifying concerns – supporting your Article 5(6) obligation where it applies.

If you are a subsequent downstream operator or trader

The same FSC CoC records that serve the first downstream operator and trader cover your lighter obligations - with one simplification: you do not capture the DDSt reference number or declaration identifier at all.

Partner records and retention (Article 5(3), (4)). FSC-STD-40-004 clauses 2.1, 4.2, 5.1 and 1.1e provide the supplier/customer identity records and five-year retention you need. As with the first tier, add the EUDR-specific email and (where available) web address fields.

Verification on substantiated concerns (Article 5(6), non-SME only). The FSC certificate database, public summary reports and integrity cases list serve as your evidence base for the reactive verification, exactly as for the first tier.

WHAT DO I STILL NEED TO DO?

This chapter is your action list. It sets out, for each role, the EUDR obligations that core FSC certification does not address and that you must therefore handle yourself or use additional FSC tools (such as the FSC Regulatory Module).

Before the role-specific lists: what applies to everyone

Core FSC certification is an input to your due diligence, not a substitute for it. EUDR places the obligation on you as the operator or trader, and Article 10(2)(n) is explicit on the point: certification and other third-party verified schemes may be used in the risk assessment procedure but do not substitute your responsibility to exercise due diligence. What a competent authority will ask to see is your system - documented internal procedures setting out how you collect the Article 9 information, how you assess and mitigate risk, who takes the decision to place a product on the market, and what records you retain. A valid FSC certificate answers none of these questions on its own. Three things follow:

1. Your system must cover everything you place on the market, not only your certified material. Your FSC certificate scope and your EUDR scope are different boundaries. Non-certified product lines or relevant commodities FSC does not certify at all fall inside EUDR and outside

your certificate. You may wish to build the procedure around your full EUDR-scope product range first, then map where FSC evidence is available within it.

2. Integrate FSC evidence into your procedures rather than referring to it. In writing, name which FSC output feeds which EUDR step - the public certificate database entry, the certification body's audit findings, the FM public summary report, the applicable FSC Risk Assessment and its control measures, other supporting documentation - and specify what you do where the FSC output does not reach: email addresses of business partners, country-of-harvest requests under FSC-STD-40-004 clause 6.1(b), armed conflict and sanctions screening, DDSt submission. The gaps identified in this chapter should appear as steps in your procedure.
3. Document the justification, not only the reliance. For each point where you use FSC evidence, record what the certification actually verifies, which normative requirement establishes that, how and when it was verified, what limitations it might carry, and why it is adequate for the EUDR obligation you are applying it to. This is the element that determines whether your reliance survives scrutiny - by a competent authority, by a customer's legal reviewer, or by a third-party due diligence platform assessing your submission. "We are core FSC-certified" is not a due diligence conclusion under EUDR.

If you are an upstream operator

These are obligations core FSC certification does not cover. You must address each one yourself.

1. **Confirm EUTR/EUDR transition rules**. EUTR continues to apply until 31 December 2029 to timber and timber products as defined in EUTR Article 2, point (a), that were produced before 29 June 2023 and placed on the market from 30 December 2026. FSC certification does not determine which regime applies — you do.
2. **Confirm and monitor your sourcing country's Article 29 classification**. This determines whether simplified due diligence under Article 13 is available to you. It is not a one-time check: if a country is reclassified away from low risk, the full Article 10 and 11 obligations apply to you from the following placing on the market. FSC does not track this classification for you.
3. **Register in the EU Information System**. One-time setup, FSC certification does not register you.
4. **Obtain an EORI number** (if non-EU-based), or mandate an EU-established authorised representative.
5. **Verify your sourcing country's Risk Assessment transition status**. For any FSC Mix products you place on the market (including old stock), check whether the Risk Assessment for your sourcing country has been transitioned to FSC-PRO-60-006b. If not, the deforestation-free assurance for the Controlled Wood portion is only partially EUDR-aligned and you may need to supplement it. Consult the Crosswalk of Indicators between Risk Assessment Framework V1-0 and V2-0 for more information.

6. **Confirm whether FSC Recycled material is in EUDR scope at all**. FSC Recycled contains no virgin forest-origin content, so there is no conversion to assess – but the recycled claim does not automatically place the product outside EUDR. Annex I exempts genuine waste while excluding manufacturing by-products, and FSC's reclaimed-material definition (FSC-STD-40-004 clause 2.7) is wider than the EU legal definition of "waste". Paper and post-consumer wood are generally waste, so your certification and material-category records presumably evidence exemption; pre-consumer offcuts are often a by-product, so EUDR likely still applies. Where you cannot demonstrate genuine "waste" status, clause 6.1(d) requires you either to treat the material as Controlled Wood (including your Article 10 and sanctions screening) or to notify customers and support their due diligence, shifting Article 10 responsibility for that portion to them.
7. **Build and document your due diligence system** (Article 12(1)). A documented, standalone system covering your entire EUDR-scope product range, not only your FSC-certified material. Build three reference layers upfront rather than assembling them per consignment: an overview of the relevant legislation in each country of production (consider upcoming Commission's legislation repository, FSC P&C Principle 1 and audit evidence as starting point); an overview of your complete supply chain back to the plot of land, since Article 10(2) treats chain complexity as a risk criterion in itself; and an overview of the risk profile for your specific product in that sourcing area, for which FSC Risk Assessments under FSC-PRO-60-006b are strong available input. FSC third-party audits support the verification element but do not constitute the entire system.
8. **Collect country of production and polygon geolocation data**. Core FSC certification records only centroid coordinates per management unit, and these are not passed down the supply chain. The EUDR requires the country of production plus geolocation for every plot where the commodity was produced: for plots larger than four hectares, polygons tracing the perimeter; for plots of four hectares or less, at least one latitude/longitude point. Obtain this data from the upstream supplier - FSC-STD-40-004 clause 6.1(b) provides a mechanism to gain country of production and more specific location details if required by legislation for certificate holders who lack this information. You cannot rely on national laws prohibiting geolocation sharing as a reason not to submit it.
9. **Collect and transmit production dates**. FM certificate holders collect harvest dates internally (IGI 8.5.2) but FSC does not require them to transmit these to buyers. Obtain this from your supplier and include it in your DDSt.
10. **Collect email addresses of business partners**. Article 9(1)(e) and (f) require the name, address, email address of both your suppliers and the businesses you supply. FSC requires only general contact details.

11. **When required, document a standalone Article 10 risk assessment**. FSC Risk Assessments and audit evidence are excellent inputs, but core FSC does not require you to produce a formal EUDR Article 10 assessment. You must do this yourself, structured against the Article 10(2) criteria.
12. **Assess armed conflict and sanctions exposure in your sourcing area**. Core FSC certification does not systematically screen for this – verify yourself whether your sourcing country or region is affected by armed conflict or subject to sanctions on the relevant commodities, and document this in your Article 10 assessment.
13. **Take and document risk mitigation measures under Article 11**. Where your assessment identifies more than negligible risk, you must adopt mitigation measures and record what you did, why it was adequate and proportionate, and what conclusion you reached. FSC Risk Assessment control measures and the RMM database are usable inputs. The determination is yours and must be documented as such.
14. **Submit the DDSt to the Information System** before placing on the market or exporting.
15. **Provide the DDSt reference number in the customs declaration for imports**.
16. **Communicate the DDSt reference number to the first downstream operator or trader you supply** (Article 4(7)). The updated guidance confirms that ordinary commercial documents – invoices, delivery notes, purchase orders – satisfy this requirement provided the DDSt reference number appears on them; no separate system is needed, but you must be able to produce it for an inspector. FSC transaction documentation does not carry this field by default; add it.
17. **Review your due diligence system and risk assessments at least annually** (Article 12(2)). Article 12 requires operators to review the due diligence system at least once a year to ensure it remains effective, and to update it whenever sourcing regions, supplier relationships or country risk classifications change. FSC audit cycles do not discharge this.
18. **Report publicly each year on your due diligence system**, non-SME only (Article 12(3)). The first reports, covering 2027, must be published after 30 December 2027. The report must cover the entire due diligence system under Articles 8–12 – procedures, information collection, risk assessment, risk mitigation and the outcome of the annual system review – and companies subject to CSRD may fulfil it by integrating it into the CSRD sustainability report rather than reporting twice (FAQ v5, 9.9).
19. **Notify competent authorities where you obtain or are made aware of information indicating non-compliance** (Article 4(5)). This obligation applies to products you have already placed on the market. FSC's integrity systems, including Processing Complaints procedure, do not perform this notification for you – but they are a channel through which such information may reach you, so build a route from FSC alerts into your own notification procedure.

If you are an MSPO

Your action list is shorter - most of the substantive due diligence is covered by your FSC certificate.

1. **Confirm you are a primary operator for all the material you place on the market**. Article 4a regime covers relevant commodities you produce yourself. If you also place on the market material produced by others - that portion sits outside the simplified regime and attracts full upstream operator obligations, including a per-consignment DDSt.
2. **Confirm your size status against Directive 2013/34/EU**. If you exceed the micro or small thresholds, you are a standard upstream operator, not an MSPO — and this action list does not apply to you. One relief worth checking before you conclude that: the May 2026 Guidance and FAQs clarify that a larger company may still qualify as an MSPO if the part of its business relating to relevant commodities falls within the applicable size thresholds.
3. **Confirm your country's Article 29 status**. MSPO eligibility also depends on being established in a country classified as low risk. Check Implementing Regulation (EU) 2025/1093, and monitor it: reclassification ends MSPO eligibility and triggers full upstream operator obligations.
4. **Check how the EUTR transition affects your legacy timber**. If you place on the market, from 30 December 2026, timber you produced before 29 June 2023, the EUTR — not your EUDR simplified-declaration regime — may continue to govern it until 31 December 2029. The EUTR has its own operator obligations, which differ from the EUDR simplified regime; confirm what applies to your specific products, as some may fall outside EUTR scope entirely. FSC certification does not determine this — you do.
5. **Assemble the Annex III information set**. Not all of it comes from your FSC records. Annex III requires the HS code and free-text description including trade name, the annual quantity of relevant products intended to be placed on the market or exported, the country of production and the postal address or geolocation of all plots on which you produce, and a due diligence declaration covering all future products. Three items you supply yourself: the HS code is not held in core FSC records — you classify the product yourself, and FSC has a guidance document available to help you do this. The annual quantity is a forward estimate, which FSC has no equivalent for — base it on your management plan and document the basis. And the postal address route in place of geolocation is available to you as a micro or small primary operator under Article 4a(5), provided the address corresponds to the plots where you actually produce.
6. **Register and submit your one-time simplified declaration**. Create your economic operator account in the Information System, then file the simplified declaration to obtain your declaration identifier. Exception: if your Member State has made your data available under Article 4a(4), the identifier is issued to you directly and no registration or submission is needed on your part.
7. **If you are not established in the EU: obtain an EORI number** or mandate an EU-established authorised representative. And note what this does not do: responsibility for Article 3

compliance stays with you (Article 4(3), Article 6(1)) and cannot be transferred to a representative who submits on your behalf.

8. **Pass on your declaration identifier downstream**. Once your simplified declaration is submitted (or a declaration identifier has been assigned via your Member State's database), proactively communicate that identifier to the first downstream operator or trader you supply.
9. **Keep your simplified declaration current**. Update it after major changes (e.g. new plots harvested); submit a new simplified declaration only if you start placing products with new HS codes on the market.
10. **Notify competent authorities** where you obtain or are made aware of information indicating possible non-compliance (Article 4(5)). This survives the simplified regime and applies to products you have already placed on the market. FSC's integrity mechanisms – Policy for Association cases, certificate suspensions, complaints outcomes – do not notify authorities for you, but they are a channel through which such information may reach you. Decide now who in your organisation acts on an FSC alert and how the notification gets made.

If you are a first downstream operator or trader

Most of your obligations are already supported by your FSC CoC certificate - your action list is mainly administrative.

1. **Confirm your size status against Directive 2013/34/EU.** This determines registration (item 3) and the substantiated-concerns verification duty (item 6). The Accounting Directive thresholds apply - a company is non-SME where it exceeds at least two of: €25 million balance sheet total, €50 million net turnover, 250 employees.
2. **Identify transition-period stock**. For products placed on the EU market during the transitional period (before 30 December 2026), your obligation is limited to holding adequately conclusive and verifiable evidence that they were placed before the application date – you do not need to collect a DDSt reference number or declaration identifier for them. Separately, EUTR continues to govern certain legacy timber until 31 December 2029. FSC certification does not establish which products fall into these categories – you do.
3. **Register in the Information System** (if non-SME). One-time setup, FSC certification does not register you.
4. **Check your CoC records against the Article 5(3) fields**. EUDR additionally requires the email address and, where available, the web address of your direct suppliers and of the operators/traders you supply; these are not FSC-mandated fields, so verify they exist in your system (often in your ERP or accounting records).
5. **Set up your Article 5(5) notification process** (all sizes, including SMEs). Define who monitors incoming information and who informs the relevant Competent Authorities and your supplied customers if a product is at risk of non-compliance.

6. **Build your substantiated-concerns verification workflow** (if non-SME). Reactive only (Article 5(6)) – trigger, steps, and who takes the hold/release decision, using the measures the Commission cites (Guidance 3rd ed.; FAQ v5): (1) check the validity of the DDSt reference number or declaration identifier in the Information System; (2) request further information or documentation from your supplier evidencing due diligence was exercised; (3) consult additional sources such as the Article 29 country benchmarking and publicly available reports – the FSC public summary reports and integrity cases list fit here. Inform competent authorities and do not place, make available or export the product until verification shows no or only negligible risk. FSC data may serve as your evidence base; the workflow and escalation decision are yours.
7. **Capture the reference number or declaration identifier**. You may add it as a further data field in your existing FSC input records, linked to incoming flows. You need not chase suppliers: the obligation to pass it on sits with the upstream operator, and if you receive nothing you may in good faith presume your supplier is not an operator. Only if you know your supplier is an upstream operator who has not shared the number must you refrain from placing the products.
8. **Use the TARIC certificate code for exports**. As a downstream operator exporting already-covered products, you do not provide a reference number at customs – a dedicated TARIC code applies.

If you are a subsequent downstream operator or trader

Your list is the shortest of any role. No reference number capture applies to you.

1. **Confirm your size status against Directive 2013/34/EU**. This determines registration (item 3) and the verification duty (item 6) below. The Accounting Directive thresholds apply - non-SME means exceeding at least two of €25 million balance sheet total, €50 million net turnover, 250 employees.
2. **Identify transition-period stock**. For products placed on the EU market during the transitional period (before 30 December 2026), your obligation is limited to holding evidence that they were placed before the application date. Separately, EUTR continues to govern certain legacy timber until 31 December 2029. FSC certification does not establish which products fall into these categories – you do.
3. **Register in the Information System** (if non-SME). One-time setup, FSC certification does not register you.
4. **Check your partner records against the Article 5(3) fields**. As for the first tier, add the EUDR-required email and (where available) web address fields, covering all relevant products; retain for five years.
5. **Set up your Article 5(5) notification process** (all sizes). Same as the first tier – who monitors, who notifies which authority and which customers.

6. **Build your substantiated-concerns verification workflow** (if non-SME). Reactive only (Article 5(6)); FSC data may be used as your evidence base.
7. **Use the TARIC certificate code for exports**. As a downstream operator exporting already covered products, you do not provide a reference number at customs – a dedicated TARIC code applies.

ASSESSING CORE FSC CERTIFICATION AGAINST COMMISSION'S GUIDANCE DOCUMENT CRITERIA

Companies may use third party verification schemes or certification schemes for compliance with certain requirements of the Regulation and the Commission recommends you vet the schemes you rely on, and sets out three elements for doing so: (1) the relevant standards, meaning the operating requirements, scope, procedures and policies applying to companies adhering to the scheme; (2) implementation by the scheme, meaning the extent to which those standards are actually applied, including the measures deployed to ensure compliance, such as audits; and (3) governance features – the credibility of the scheme in terms of transparency, assurance processes and oversight. The Guidance is explicit that this is not a one-time exercise: the assessment should be regularly reassessed, particularly against the requirements of the EUDR.

What this chapter gives you is the material to carry out that assessment for FSC under each of the three elements: which normative documents constitute the standards, how conformity with them is verified and by whom, and what governance and public transparency mechanisms the scheme operates. The assessment itself - and the written record of it - is yours to produce. You can rely on already-made assessment documents – the ASI benchmarking, the Commission's own Study on Certification and Verification Schemes in the Forest Sector for Wood-based Products, its Impact Assessment, the EU best-practice guidelines for voluntary certification schemes, and (once available) the Commission's planned repository of schemes – as the evidence base, but what you put in front of a competent authority must be your own reasoned, dated conclusion that the scheme is adequate for how you are using it, not those documents standing alone.

Useful input to your assessment is the ASI benchmarking assessment of August 2025 (ASI WO-3742), a formal third-party evaluation of FSC against the EUDR Guidance Document criteria. It will shortly be updated to reflect the revised FSC Regulatory Module and the May 2026 simplification review package. Treat it as evidence supporting your unique assessment and record which version you relied on and when you reviewed it.

The obligation to comply with the EUDR rests at all times with you as the certificate holder. It is never transferred to FSC, and it is not discharged by holding a certificate. Article 10(2)(n) permits certification to be used within the risk assessment procedure but expressly preserves your responsibility to exercise due diligence. What a competent authority tests is your system - your documented procedures, your

Article 9 information, your risk assessment and mitigation, your records. Stating that you are FSC certified is not a due diligence conclusion. FSC certification, the standards behind it, the audit findings, the public certificate database, the FSC Risk Assessments and related supporting documentation are inputs you may cite as evidence within that system, identified, justified and documented.

Element 1: Do core FSC standards cover what the EUDR requires?

This is the 'relevant standards' element of the Guidance Document. It is asking whether the FSC normative framework, in its current form, contains rules that address the EUDR requirements (such as deforestation cut-off, legality, traceability, information collection).

Your answer in summary: substantially with core FSC certification, fully when Regulatory Module is added to the certification scope (FSC's assessment, supported by independent benchmarking).

Possible elements for the assessment:

- The independent ASI assessment found core FSC certification 'fully aligned' or 'mostly aligned' with all 21 sub-criteria of the EUDR Guidance Document's relevant-standards element;
- FSC P&C Criteria 6.9 and 6.10 (prohibition of natural forest and HCV conversion);
- FSC-POL-01-007 (Policy to Address Conversion – conversion after 31 December 2020 generally unacceptable, aligning with EUDR cut-off);
- ADVICE-20-007-24 (deforestation-free products from FSC-certified management units – binding requirement that certified organisations do not sell as FSC-certified any products from EUDR-defined conversion);
- Interpretations INT-STD-01-004_01, _02, _04, _05 (explicit alignment of FSC conversion and degradation definitions with EUDR);
- FSC P&C Principle 1 (comprehensive legal compliance, covering relevant legislation categories of Article 2(40) EUDR);
- FSC-PRO-60-006b V2.0 (Risk Assessment Framework with 64 EUDR-aligned risk indicators);
- FSC-STD-40-004 V3-1 Chain of Custody Certification (provides management and production requirements with respect to sourcing, processing, labelling, and sale of forest-based products as FSC-certified to demonstrate that these materials originate from well-managed forest and any associated claims are legitimate and accurate);
- FSC-STD-40-005 V3-1 Requirements for sourcing FSC controlled wood (establishes requirements for a due diligence system to evaluate and mitigate risk associated with non-certified materials to avoid materials from unacceptable sources);

- FSC-STD-30-010 Controlled Forest Management (allows forest managers to demonstrate that their products uphold legality and customary and human rights. It also maintains or enhances social, culture, environment, and HCV of the forests and prevents deforestation and degradation);
- FSC Search (provides information on validity and the certificate, date of suspension or cancellation, audit reports for FM and CFM).

Element 2: Does FSC deliver what its standards require?

This is the 'implementation' element. It is asking whether the FSC system is actually enforcing its own standards - through audits, public reporting, and corrective action.

Your answer in summary: FSC considers that this element is addressed through annual third-party audits, a publicly accessible certificate database, public summary reports for forest management certificates, and a system of corrective actions and suspensions.

Possible elements for the assessment:

- Annual third-party audits of every certificate holder, conducted by accredited certification bodies under FSC-STD-20-007 (FM) and FSC-STD-20-011 (CoC). Audits or evaluations are required at least once per calendar year and additionally for Chain of Custody audits not later than fifteen (15) months after the last audit.
- Binding auditor competence requirements for certification bodies, covering qualification, training and field experience, with scheme-specific criteria for FM and CoC audit teams. Who performs an audit is a normative requirement, not the certification body's discretion.
- ASI oversight of certification bodies, independent of FSC's certification decisions – accreditation of every CB, office assessments, and witness audits in which an ASI assessor observes an FSC auditor in the field. Accreditation can be suspended or withdrawn.
- The public FSC certificate database showing real-time certificate validity, scope, suspension and withdrawal status - your customer or a competent authority can verify your status directly.
- Public summary reports for all FM and Controlled Forest Management certificates, showing audit findings, non-conformities raised, and the closure status of each. This is publicly accessible third-party evidence.
- Corrective action system with binding timelines: minor non-conformities must be closed within 12 months; major non-conformities within 3 months or lead to suspension.
- Trademark protection and integrity case mechanism for substantiated allegations against certificate holders, with a publicly accessible integrity cases list.
- Transaction verification programme run by ASI and Certification Bodies for high-risk supply chains – fibre testing, isotope analysis, and document-level verification.

Element 3: Is FSC itself credible and well-governed?

This is the 'governance features' element. It is asking whether the scheme has conflict-of-interest safeguards, independent oversight, and credible governance.

Your answer in summary: FSC considers that this element is addressed with multi-stakeholder governance, independent oversight by Assurance Services International (ASI), and external recognition through ISEAL Code compliance and ISO/IEC 17065 accreditation.

Possible elements for the assessment:

- FSC-PRO-01-008 Processing Complaints in the FSC Certification Scheme, open to any party. At the very core, FSC believes in addressing complaints about the different actors in the FSC system by starting from the actor directly involved in the issue and escalating further step by step.
- FSC-POL-01-004 Policy for Association, allowing disassociation from organisations involved in unacceptable activities including illegal logging and conversion of natural forest – whether or not inside a certified management unit, with publicly listed case outcomes.
- Multi-stakeholder governance with a three-chamber General Assembly (environmental, social, economic) and balanced Board representation.
- FSC Code of Conduct and Statutes addressing conflicts of interest at organisational level.
- Separation of standard-setting from assurance - standards are developed by FSC; conformity assessment is done by accredited Certification Bodies under ISO/IEC 17065.
- Independent oversight by ASI (Assurance Services International) - the global assurance provider for the FSC system, operating under its own publicly available procedures, with a publicly accessible list of sanctioned Certification Bodies.
- ASI Two-Tier Assurance Program for European Certification Bodies, working with national accreditation bodies (e.g. DAkkS, UKAS) under Regulation (EC) 765/2008.
- ISEAL Code compliance - FSC is a Code-Compliant member of the ISEAL Alliance, the global membership organisation for sustainability systems, with independent evaluation against the ISEAL Code of Good Practice for Sustainability Systems.

SOURCES

This guidance is based on the following official and publicly available sources.

EU regulatory documents

1. Regulation (EU) 2023/1115 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 (EUDR). https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1115
2. Regulation (EU) 2025/2650 of 19 December 2025 amending Regulation (EU) 2023/1115, published in the Official Journal on 23 December 2025.
3. Commission Notice – Guidance Document for Regulation (EU) 2023/1115, third edition (C/2026/2908), 4 May 2026.
4. European Commission FAQ on EUDR, Version 5 (May 2026), available via CIRCABC.
5. European Commission EUDR Infographics, 4th Edition (May 2026).
6. Commission Implementing Regulation (EU) 2025/1093 (Article 29 country benchmarking).

ASI benchmarking assessment

7. ASI – Assurance Services International: Report: ASI Assessment of the Forest Stewardship Council's (FSC) Alignment with the EU Deforestation Regulation (EUDR) Guidance Document, August 2025 (ASI WO-3742). https://fsc.org/en/media/asi-report-assessment-fsc-vs-eudr or https://www.asi-assurance.org

FSC normative documents

All FSC normative documents are publicly available at the FSC Document Centre: https://connect.fsc.org/document-centre

8. FSC-STD-01-001 FSC Principles and Criteria (V5.2)
9. FSC-STD-20-011 Specific requirements for certification bodies (V4.3)
10. FSC-STD-40-004 FSC Standard for Chain of Custody Certification (V3.1)
11. FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood (V3.1)
12. FSC-STD-60-004 International Generic Indicators
13. FSC-STD-20-007 Specific Requirements for Certification Bodies – Forest Management (including Annex 4)
14. FSC-STD-30-010 FSC Controlled Forest Management Standard
15. FSC-PRO-01-008 Processing Complaints in the FSC Certification Scheme (V2.0)
16. FSC-PRO-60-006b FSC Risk Assessment Framework Procedure (V2.0)
17. FSC-POL-01-004 Policy for Association (V3.0)
18. FSC-POL-01-007 FSC Policy to Address Conversion
19. ADVICE-20-007-24 Deforestation-free products from FSC certified management units