



TEXTS ADOPTED

P10_TA(2024)0058

Deforestation Regulation: provisions relating to the date of application

European Parliament legislative resolution of 17 December 2024 on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application (COM(2024)0452 – C10-0119/2024 – 2024/0249(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2024)0452),
 - having regard to Article 294(2) and Article 192(1)) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0119/2024),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 23 October 2024¹,
 - after consulting the Committee of the Regions,
 - having regard to the provisional agreement approved by the committee responsible under Rule 75(4) of its Rules of Procedure and the undertaking given by the Council representative by letters of 16 October 2024 and 4 December 2024 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
 - having regard to Rules 60 and 170 of its Rules of Procedure,
1. Adopts its position at first reading hereinafter set out²;
 2. Takes note of the statement by the Commission annexed to this resolution;

¹ Not yet published in the Official Journal.

² This position replaces the amendments adopted on 14 November 2024 (Texts adopted, P10_TA(2024)0031).

3. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P10_TC1-COD(2024)0249

Position of the European Parliament adopted at first reading on 17 December 2024 with a view to the adoption of Regulation (EU) 2024/... of the European Parliament and of the Council amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee¹,

After consulting the Committee of the Regions,

Acting in accordance with the ordinary legislative procedure²,

¹ Opinion of 23 October 2024 (not yet published in the Official Journal).

² Position of the European Parliament of 17 December 2024.

Whereas:

- (1) Regulation (EU) 2023/1115 of the European Parliament and of the Council³ was adopted to reduce deforestation and forest degradation. It lays down rules regarding the placing and making available on the Union market as well as the export from the Union of relevant products, as listed in its Annex I, that contain, have been fed with or have been made using relevant commodities, namely cattle, cocoa, coffee, oil palm, rubber, soya and wood. In particular, it aims to ensure that those commodities and relevant products are placed or made available on the Union market or exported, only if they are deforestation-free, have been produced in accordance with the relevant legislation of the country of production and covered by a due diligence statement. Most of the provisions of that Regulation are to apply from 30 December 2024.
- (2) To ensure that Regulation (EU) 2023/1115 achieves its objectives, operators and traders making available on the market or exporting relevant products are to exercise due diligence in accordance with Article 8 of that Regulation in order to prove that the relevant products comply with the requirements of that Regulation. Operators are responsible for a thorough examination and analysis of their own business activities, which primarily requires the collection of data that are relevant to Regulation (EU) 2023/1115, and appropriate documentation supporting those data, from each particular supplier.

³ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206).

- (3) The Commission took substantial steps to facilitate the application of Regulation (EU) 2023/1115, engaging with Member States and stakeholders. In particular, the Guidance Document for Regulation (EU) 2023/1115 on deforestation-free products provides guidance to operators, traders as well as competent authorities on the main obligations laid down in Regulation (EU) 2023/1115 and clarifies, inter alia, the interpretation of the definition of ‘agricultural use’, in particular in relation to the conversion of forest to land the purpose of which is not agricultural use, as requested by the European Parliament and the Council.
- (4) In addition, the communication from the Commission of 7 November 2024 on the Strategic Framework for International Cooperation Engagement in the context of Regulation (EU) 2023/1115 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 provides a comprehensive structure for cooperation with third countries to facilitate the implementation of Regulation (EU) 2023/1115. It also outlines the general principles the Commission intends to apply to the classification of low-risk and high-risk countries or parts thereof in accordance with Article 29(3) of Regulation (EU) 2023/1115.

- (5) Commission Implementing Regulation (EU) 2024/3084⁴ provides for an information system and access to it to operators and traders, and if applicable, their authorised representatives, competent authorities, and customs authorities to enable them to fulfil their respective obligations, as laid down in Regulation (EU) 2023/1115. Operators and traders would thus be able to register and submit due diligence statements even before the date of application of Regulation (EU) 2023/1115.
- (6) The date of application of the provisions of Regulation (EU) 2023/1115 that lay down obligations on operators, traders and competent authorities, listed in Article 38(2) of that Regulation, should be postponed by 12 months. This is necessary in order to allow third countries, Member States, operators and traders to be fully prepared, including, to allow those operators and traders to establish the necessary due diligence systems covering all relevant commodities and products, so as to be in a position to fully comply with their obligations.

⁴ Commission Implementing Regulation (EU) 2024/3084 of 4 December 2024 on the functioning of the information system pursuant to Regulation (EU) 2023/1115 of the European Parliament and of the Council 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 (OJ L, 2024/3084, 6.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3084/oj).

- (7) In light of the postponement by 12 months of the date of application set out in Article 38(2) of Regulation (EU) 2023/1115, the dates in interlinked provisions of that Regulation, namely the dates provided for the repeal of Regulation (EU) No 995/2010 of the European Parliament and of the Council⁵, and for the deferred application of the provisions referred to in that paragraph to micro-undertakings or small undertakings, should be adjusted accordingly.
- (8) However, to provide operators and traders with the information on assignment of risk to relevant countries of production well in advance of the date from which their due diligence obligations apply, the date by which the Commission is to classify countries, or parts thereof, that present a low or high risk should be postponed by only 6 months.

⁵ Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23).

- (9) Since the objective of this Regulation, namely to postpone the date of application of the provisions of Regulation (EU) 2023/1115 that lay down obligations on operators, traders and competent authorities, cannot be achieved by the Member States but can only be achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (10) Regulation (EU) 2023/1115 should therefore be amended accordingly.
- (11) This Regulation should enter into force as a matter of urgency on the third day following that of its publication in the *Official Journal of the European Union* in order to ensure that this Regulation enters into force before the initial date of application of Regulation (EU) 2023/1115,

HAVE ADOPTED THIS REGULATION:

Article 1
Amendments to Regulation (EU) 2023/1115

Regulation (EU) 2023/1115 is amended as follows:

- (1) in Article 29, paragraph 2 is replaced by the following:
 - ‘2. On 29 June 2023, all countries shall be assigned a standard level of risk. The Commission shall classify countries or parts thereof, that present a low or high risk in accordance with paragraph 1 of this Article. The list of the countries or parts thereof, that present a low or high risk shall be published by means of implementing acts to be adopted in accordance with the examination procedure referred to in Article 36(2), no later than 30 June 2025. That list shall be reviewed, and updated if appropriate, as often as necessary in light of new evidence.’;

- (2) Article 37 is replaced by the following:

‘Article 37

Repeal

 1. Regulation (EU) No 995/2010 is repealed with effect from 30 December 2025.
 2. However, Regulation (EU) No 995/2010 shall continue to apply until 31 December 2028 to timber and timber products as defined in Article 2, point (a), of Regulation (EU) No 995/2010 that were produced before 29 June 2023 and placed on the market from 30 December 2025.

3. By way of derogation from Article 1(2) of this Regulation, the timber and timber products as defined in Article 2, point (a), of Regulation (EU) No 995/2010 that were produced before 29 June 2023 and placed on the market from 31 December 2028 shall comply with Article 3 of this Regulation.’;

(3) in Article 38, paragraphs 2 and 3 are replaced by the following:

‘2. Subject to paragraph 3 of this Article, Articles 3 to 13, Articles 16 to 24 and Articles 26, 31 and 32 shall apply from 30 December 2025.

3. Except as regards the products covered in the Annex to Regulation (EU) No 995/2010, for operators that by 31 December 2020 were established as micro-undertakings or small undertakings pursuant to Article 3(1) or (2) of Directive 2013/34/EU, respectively, the Articles referred to in paragraph 2 of this Article shall apply from 30 June 2026.’.

Article 2

Entry into force

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at ...,

For the European Parliament

The President

For the Council

The President

Commission statement on the occasion of the adoption of Regulation (EU) 2024/... of the European Parliament and of the Council of ... amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application⁺¹

The Commission remains committed to easing the burden on businesses by reducing administrative requirements and eliminating unnecessary bureaucratic burdens.

To achieve this in relation to Regulation (EU) 2023/1115, the Commission will provide further clarifications and explore additional simplifications, and streamline reporting and documentation obligations, to keep them to a necessary minimum, in full compliance with the objectives of the Regulation. To this effect and to address these issues, the Commission will publish an updated edition of the Guidelines and Frequently Asked Questions. The Commission will also continue responding to feedback from stakeholders and Member States, assisting the traders and operators in implementation, in particular with regard to the obligation to submit due diligence statements throughout the value chain.

In order to allow traders and operators, in collaboration with competent authorities, to be in a position to meet the requirements of the Regulation, the Commission is prioritising the operationalization of the Information System. The benchmarking risk categorisation is also key to ensure predictability in the application of the Regulation for operators, traders, producing countries and competent authorities. The Commission strongly commits to ensure that both the Information System and the proposal for the risk classification should be available as soon as possible but no later than six months before the Regulation enters into application.

In the context of the general review of the Regulation, expected no later than 30 June 2028, the Commission will analyse, based where appropriate on an impact assessment, additional measures to simplify and reduce the administrative burden. This analysis will include the need for and the feasibility of reduced requirements in relation to sourcing from countries and parts thereof that have achieved positive results in line with the objectives of the Regulation.

⁺¹ OJ: Please insert the reference number and the date of the document in procedure 2024/0249(COD) and add the publication details in the footnote.