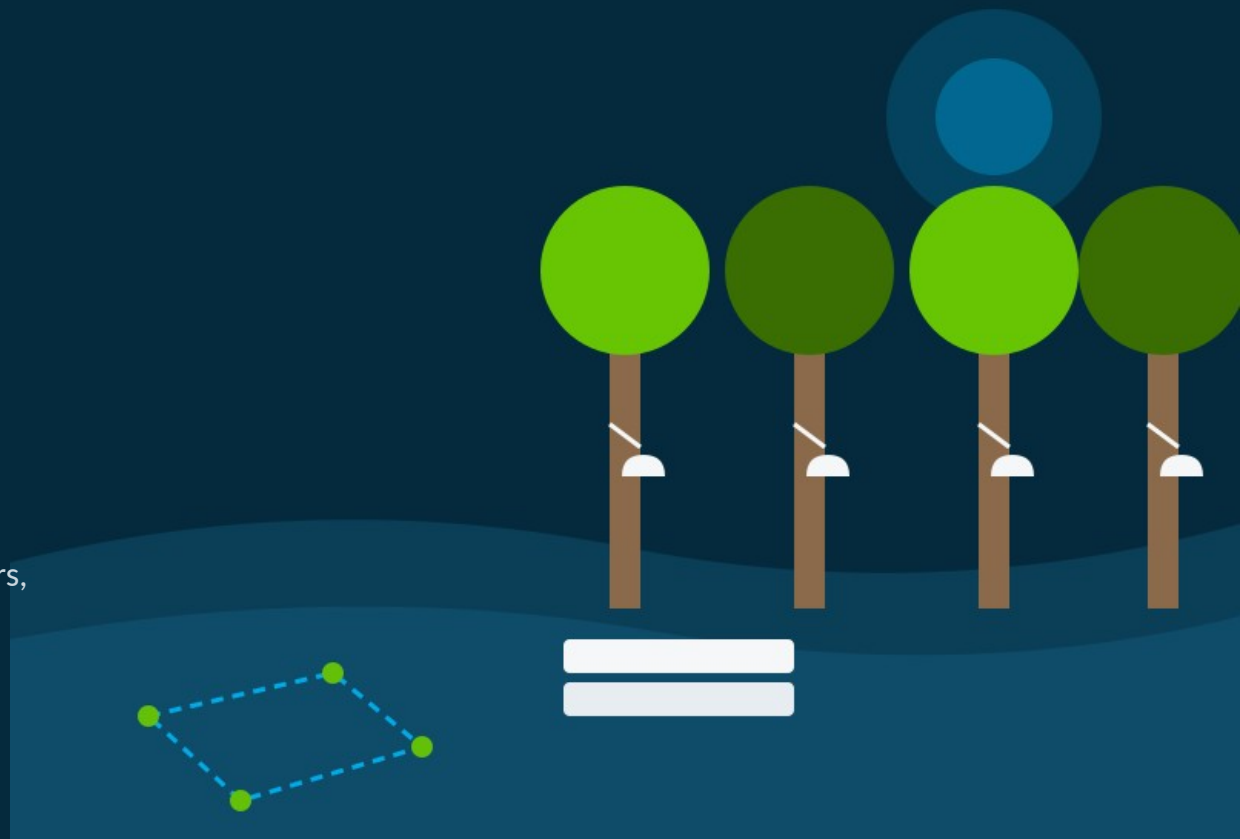
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EUDR and India's natural rubber supply chains

Latex, sheet, block rubber, tyres and gloves: what the EU Deforestation Regulation asks, and who in India has to do what



For growers, producer groups, communities, dealers, processors, distributors, exporters, and government agencies and boards

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EUDR in one page

The EU Deforestation Regulation (EU) 2023/1115 lets seven commodities and their products onto the EU market, or out of it as exports, only when three conditions are met.

Deforestation-free

Produced on land not deforested after 31 December 2020. For wood: harvested without causing forest degradation after that date.

Legally produced

Produced in line with the relevant laws of the country of production: land rights, environment, labour, human rights, consent, tax, trade.

Covered by a statement

The EU operator files a due diligence statement in the EU Information System, backed by plot geolocation and evidence from the supply chain.

The seven commodities

Cattle | Cocoa | Coffee | Oil palm | **Rubber** | Soya | Wood

The legal duty sits with whoever first places the product on the EU market or exports it. Indian suppliers have no direct obligation unless they place goods on the EU market themselves, but EU buyers cannot file without their geolocation and legality evidence, so the information has to travel with the goods.

Source: Regulation (EU) 2023/1115, Articles 1–4 and 9.

Key dates and what has changed

29 Jun 2023	EUDR enters into force: Regulation (EU) 2023/1115.
22 May 2025	Country benchmarking adopted: India classified low risk (Implementing Regulation (EU) 2025/1093).
23 Dec 2025	Regulation (EU) 2025/2650 delays the start and lightens duties downstream and for small producers.
4 May 2026	Commission simplification review, with updated guidance and FAQ.
18 Sep 2026	Annex I revised by Delegated Regulation (EU) 2026/2102: removals apply now.
30 Dec 2026	Applies to large and medium operators and traders.
30 Jun 2027	Applies to micro and small operators and traders (from 30 Dec 2026 for products under the old EU Timber Regulation).
30 Dec 2027	Products newly added to Annex I in 2026 come into scope.

What changed for rubber

- Only rubber from Hevea brasiliensis is covered; synthetic rubber and other natural gums are out.
- Conveyor and transmission belts (4010) and other vulcanised rubber articles (4016) are out.
- Tyre heading 4012 is narrowed to tyre treads; retreaded and used tyres are out.
- Used and second-hand rubber products are out.
- New tyres, inner tubes, gloves and sheet, block and latex remain in scope.

Sources: Regulations (EU) 2023/1115, 2025/2650; Implementing Regulation (EU) 2025/1093; Delegated Regulation (EU) 2026/2102; European Commission.

Rubber products in scope

Annex I as revised in September 2026. Check the exact 8-digit CN code with your EU buyer.

HS heading	Products	Status
ex 4001	Natural rubber: latex, smoked sheet (RSS), crepe, block (ISNR/TSR)	**In scope**
4005–4007	Compounded and unvulcanised rubber; rubber thread and cord	**In scope**
ex 4008	Plates, sheets, strips and profiles of vulcanised rubber	**In scope**
4011, 4013	New pneumatic tyres; inner tubes	**In scope**
ex 4012 90 30	Tyre treads	**In scope**
ex 4015, 4017	Gloves and apparel; hard rubber articles	**In scope**
4010, 4016	Belts; mats, gaskets and other rubber articles	**Out since Sep 2026**

Not covered

- Synthetic rubber and non-Hevea gums
- Belts and other vulcanised rubber articles
- Retreaded and used tyres
- Used and second-hand goods, and waste
- Packing, samples

Source: Annex I, Regulation (EU) 2023/1115 as amended by Delegated Regulation (EU) 2026/2102.

What it means for India's rubber sector

9.05 lakh t

Natural rubber produced in 2025-26, against consumption of 14.27 lakh t

~91%

Share of plantations that are smallholdings, averaging 0.57 ha (CAG, 2021)

₹25,051 cr

Tyre exports FY25; Germany 6% and France 4% of value

What it means

- EU exposure runs mainly through tyres and gloves, not raw rubber
- Manufacturers need the plots behind the rubber in each EU-bound batch
- About 5 lakh tonnes a year is imported: those plots are abroad
- Licensed dealers are the weak link: many do not file their returns

Where India is well placed

- Kerala plantings are largely decades old, so conversion risk is low
- Rubber Board registration, licensing and returns already exist
- Rubber Board's BSNR traceability platform supports, but does not replace, EU due diligence
- India is benchmarked low risk

Sources: Rubber Board (Oct 2026); CAG Report 16 of 2021; ATMA tyre exports FY25; Rubber Board BSNR (2026).

Land and forest types under EUDR

EUDR "forest": over 0.5 ha, trees over 5 m (or able to reach it), canopy above 10%, not mainly farm or urban land.

Primary forest

Native species, no clearly visible signs of human activity.

Clearing it for rubber after the cut-off makes the rubber non-compliant.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Planting rubber in place of natural forest after 2020 is deforestation.

Planted forest

Mainly trees established by planting or deliberate seeding.

Converting planted forest to rubber after the cut-off is deforestation.

Plantation forest

Intensively managed planted forest: one or two species, even age, regular spacing.

Same test: no conversion of forest plantations to rubber after 2020.

Other wooded land

Not forest; over 0.5 ha with trees over 5 m and 5–10% canopy, or mixed tree, shrub and bush cover above 10%.

Not forest, but jhum fallow with regrowth may meet the forest test. Check 2020 cover.

Agricultural use

Farmland and livestock land, including tree-crop plantations of the EUDR commodities (other than wood).

Rubber plantations are agricultural plantations, not forest. Fine if rubber or farmland in 2020.

Source: Regulation (EU) 2023/1115, Article 2 definitions.

Cut-off date and what it means for rubber

A rubber plantation is farmland under EUDR. The question is what the land was on 31 December 2020.

Can be compliant

- Rubber from holdings planted before 2021, or on land that was farmland in 2020
- Replanting an existing rubber holding
- Holdings registered and mapped under BSNR, with 2020 land status checked
- Rubberwood from compliant plantations (covered under wood)

Cannot be placed on the EU market

- Rubber planted on forest, secondary forest or forested jhum fallow cleared after 31 December 2020
- Holdings on forest land without title or approval
- Latex or sheet from holdings that cannot be located
- Lots mixed with imported rubber of unknown origin

Source: Regulation (EU) 2023/1115, Article 2 (deforestation, forest degradation, agricultural plantation).

Sourcing routes: government, private and community land

Government

State plantation corporations and rehabilitation plantations, e.g. in Kerala and Tripura

Evidence usually available

Lease deeds, corporation registers, estate maps

Typical gaps

Some estates sit on land legally classed as forest; estate maps not shared with buyers

Fix

Digitise estate polygons; hold the lease and any forest approval

Private

Smallholdings (about 91% of plantations) and estates; most in Kerala and Kanyakumari

Evidence usually available

Land tax receipt, Rubber Board registration, RPS membership

Typical gaps

No complete grower database; leased and absentee-owned holdings blur who the producer is

Fix

Register and map each holding under BSNR; keep title and lease papers

Community

Tribal and community growers in Tripura, Assam, Mizoram, Meghalaya

Evidence usually available

Forest Rights Act titles, council land records, project files

Typical gaps

Plantings on former jhum land with customary tenure and no boundary map

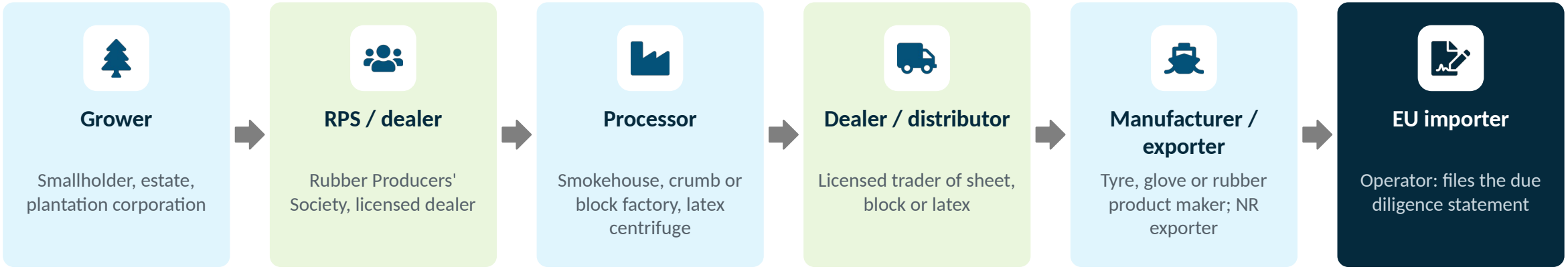
Fix

Map boundaries with the community, record consent, check 2020 cover

Sources: CAG Report 16 of 2021; Rubber Board.

From local sourcing to export

Latex and sheet pass through societies and licensed dealers before processing, and again through dealers before the manufacturer. Each handover must carry the holding list.



Where the link to the plot usually breaks

Dealer pooling

Dealers buy small lots from many growers; bills rarely name the holding.

Block rubber

Crumb factories blend cup lump and scrap from many sources into one grade.

Imported rubber

Manufacturers mix Indian and imported rubber in the same compound.

Sources: Rubber Act 1947 and Rules 1955 (dealer licensing and returns); CAG Report 16 of 2021.

Each custodian: role and documents

Custodian	Role under EUDR	Keeps on file	Passes on with the goods
Grower	Origin. Not an EUDR operator; supplies the facts	Land tax receipt or title, Rubber Board registration, lease papers	Holding ID and geolocation, dated sale bill
RPS / dealer	Trader in India. Keeps the holding link	Dealer licence, purchase register by grower, monthly returns	Lot list with holding IDs, invoice quoting the lot
Processor	Processes. Must not blend unknown input	Processor licence, input–output register, batch-to-lot list	Batch ID with holding list, GeoJSON, grading certificate
Dealer / distributor	Holds processed rubber. Keeps batches apart	Licence, stock by batch, returns to the Board	Batch IDs and data pack, unchanged
Manufacturer / exporter	Assembles the buyer's data pack	Manufacturer licence, compound records linking batches, shipping bill	Product, HS code, quantity, geolocation, legality evidence, supplier details
EU importer	Operator: due diligence and statement	Everything received, for five years	Statement reference number to EU customers

Source: Regulation (EU) 2023/1115 as amended by Regulation (EU) 2025/2650 (operator, trader, downstream roles; Article 12 records).

Legal production: what to show under Indian law

EUDR lists the areas of law the product must comply with in the country of production. For each, keep the evidence ready.

EUDR legality area	Indian law and rules (rubber)	Evidence to keep
Land use rights	Land revenue codes and records; Kerala Land Reforms Act (plantation provisions); council land laws in the North-East	Land tax receipt or title; lease deed; council certificate
Environmental protection	Environment (Protection) Act 1986, including eco-sensitive zones; Wildlife (Protection) Act 1972 (protected areas)	Plot outside protected areas, or the permission that allows the activity
Forest rules	Van (Sanrakshan Evam Samvardhan) Adhiniyam 1980 as amended 2023: no rubber on forest land without approval	Plot not on forest land, or Central approval for diversion
Third-party rights	Forest Rights Act 2006; PESA Act 1996 in Scheduled Areas	No unresolved rights claims on the plot; title or rights record
Labour rights	Wage, child-labour and workplace-safety law, including the Labour Codes; Plantations Labour Act 1951 now subsumed in the Occupational Safety, Health and Working Conditions Code	Wage and attendance records; no child labour; safety records
Human rights	Constitutional rights; Bonded Labour System (Abolition) Act 1976	No forced or bonded labour; grievance records
Free, prior and informed consent	Gram sabha consent (Forest Rights Act and forest-diversion rules) or consultation (PESA) where rights holders are affected	Gram sabha resolution where it applies
Tax, anti-corruption, trade and customs	Rubber Act 1947 and Rubber Rules 1955 (registration, licences, returns); GST; Prevention of Corruption Act 1988; Customs Act 1962	Rubber Board licences and returns, GST invoices, e-way bills, shipping bill

Sources: India Code (Acts as cited); Ministry of Labour (Labour Codes in force 21 Nov 2025).

Geolocation and traceability

Every plot, located

Latitude/longitude to six decimal places. Plots up to 4 ha: one point is enough. Over 4 ha: a polygon of the boundary.

No unknown inputs

Material from plots you cannot locate cannot be mixed into an EU-bound lot. A lot must list every plot that contributed to it.

Kept and shared

Data travels as GeoJSON to the EU operator, who files it in the EU Information System. Records are kept for five years.

How to do it for rubber

- Most holdings are under 4 ha: one GPS point is enough; estates need a polygon
- Register each holding with the Rubber Board and enrol it in BSNR mapping
- Carry the holding ID on RPS and dealer bills
- Check North-East plantings against 2020 forest cover
- Keep mapped, unmapped and imported rubber in separate lots
- Manufacturers: link each compound batch to its rubber lots

Source: Regulation (EU) 2023/1115, Articles 2 and 9; EU Information System guidance.

India is "low risk": what that does and does not mean

What gets easier

- EU operators can use simplified due diligence: no risk assessment or mitigation unless concerns arise, but they must still check for mixing with other origins.
- Lower rate of checks by EU authorities for low-risk origins.
- Micro and small producers that sell to the EU market themselves can file a one-off simplified declaration. Most Indian growers are not the operator.

What stays the same

- Products must still be deforestation-free and legally produced.
- Geolocation of every plot and the supply-chain information under Article 9 must still be collected.
- A concern raised by an NGO, buyer or satellite alert brings back full due diligence for that supply.
- The rating covers India only. Inputs from other countries carry their own origin's rating.



Imported natural rubber (mainly from Indonesia, Vietnam, Thailand and Côte d'Ivoire) carries its own country's risk level and needs geolocation from that country. EU-bound tyres and gloves that use it must trace it back to the plantation abroad.

Sources: Implementing Regulation (EU) 2025/1093; UN Comtrade via TrendEconomy (HS 4001 imports, 2023).

What to do now, by audience

Growers, producer groups and communities

- Register the holding with the Rubber Board and enrol in BSNR
- Keep title, tax receipt and lease papers
- Sell through an RPS or licensed dealer with a dated bill
- Do not clear forest or jhum regrowth for new planting

Dealers, processors, distributors and exporters

- File Board returns and keep purchase registers by holding
- Keep BSNR-mapped, unmapped and imported rubber apart
- Get geolocation and legality evidence from overseas suppliers
- Prepare data packs for EU buyers before 30 December 2026

Government, boards and agencies

- Complete the grower database and holding maps, including the North-East
- Enforce dealer returns
- Issue tenure proof for tribal and jhum-land growers
- Publish BSNR coverage and data-sharing rules

Source: S360 analysis based on the sources on earlier slides.

A 90-day path to 30 December 2026

Days 1–30

Map

- List EU-bound products and HS codes
- List suppliers, dealers and plots behind each
- Name a person responsible for EUDR data

Days 31–60

Collect

- Capture plot points and polygons
- Check each plot against 2020 forest cover
- Assemble legality documents per source

Days 61–90

Operate

- Segregate EU-bound lots end to end
- Issue a data pack with each lot
- Train field staff, dealers and buyers

How S360 can help

S360 helps organisations build and operate responsible supply chains, across Advisory, Implementation and Digital: supplier and plot mapping, legality evidence files, lot-level traceability, buyer data packs and training for field teams. Certification and verification decisions rest with independent bodies; compliance decisions rest with the EU operator.

Talk to S360
hi@s360.earth
+91 80085 12341
s360.earth

General information prepared in October 2026, not legal advice. EUDR texts, guidance and Annex I continue to change: check the current EU text and your buyer's requirements before acting.

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