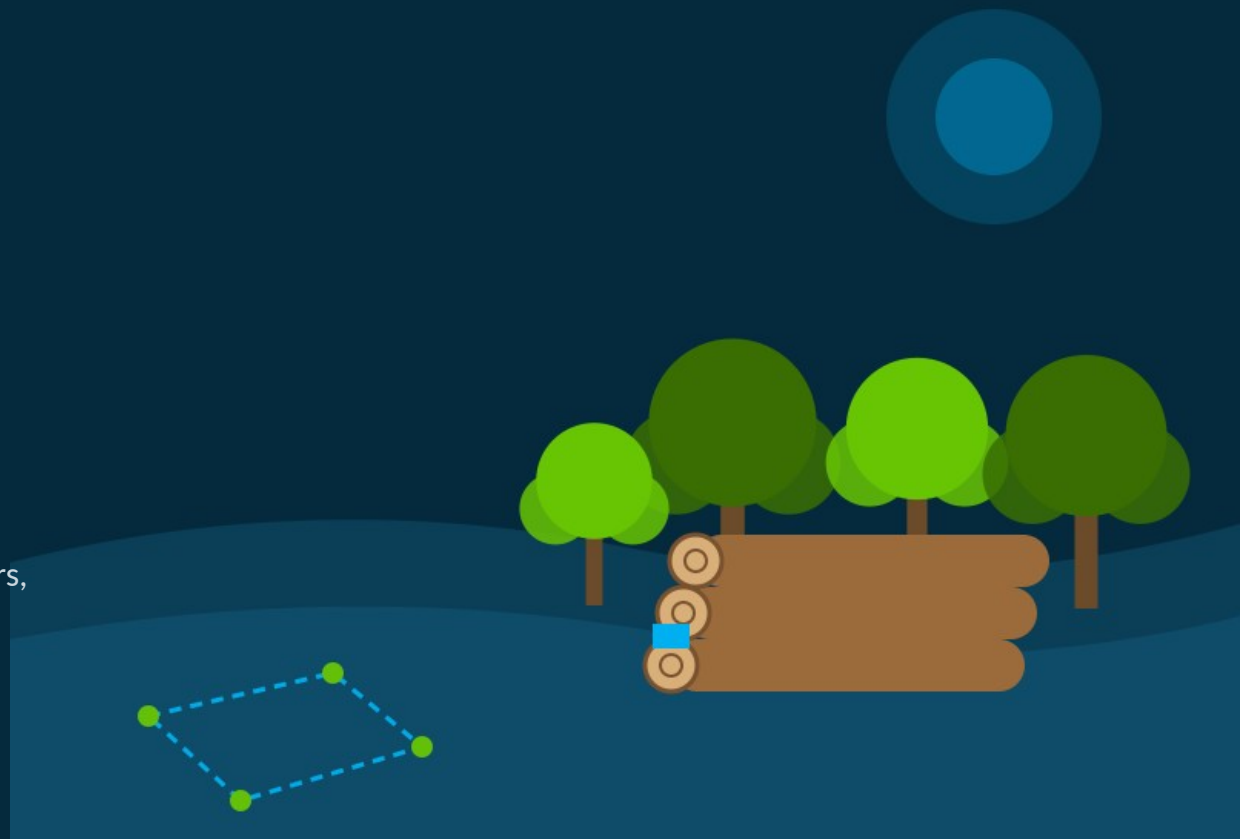
S360.earth

EUDR and India's wood supply chains

Timber, wood products, pulp and paper: 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

October 2026 · s360.earth

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 wood

- Printed books, newspapers and pictures left scope in December 2025.
- Bamboo, rattan and other woody materials are confirmed out of scope.
- Seats: the broad wooden-seat entry is replaced by named subheadings; aircraft and vehicle seats are out.
- Packing that only carries another product is out; pallets and cases sold as products remain in.
- Used and second-hand wood products are out.
- EU micro and small importers of products under the old EU Timber Regulation apply from 30 December 2026; other wood products from 30 June 2027.

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

Wood 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
4401–4406	Fuel wood, chips, sawdust, charcoal, logs, hoopwood, sleepers	**In scope**
4407–4409	Sawn wood, veneer sheets, mouldings and profiled wood	**In scope**
4410–4413	Particle board, fibreboard, plywood, densified wood	**In scope**
4414–4421	Frames, pallets and cases, casks, tools, joinery, tableware, other articles of wood	**In scope**
47, 48	Pulp, paper and paperboard	**In scope**
9401, 9403	Wooden seats and furniture (named subheadings)	**In scope**
9406	Prefabricated wooden buildings	**In scope**
49	Printed books, newspapers, pictures	**Out since Dec 2025**

Not covered

- Bamboo, rattan, reeds and other woody materials
- Packing used only to carry another product
- Used and second-hand goods, and waste
- Printed matter, marketing material and correspondence
- Samples of negligible value
- Aircraft and motor vehicle seats

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

What it means for India's wood sector

93%+

Share of India's domestic timber that comes from trees outside forests, mostly on farms

US$810 m

Wooden handicraft exports, 2025-26 (EPCH), down from US$1,008 m the year before

~24%

Share of India's HS 9403 furniture exports (US$1.13 bn, 2023; about 57% wooden) going to NL, DE, FR and ES

What it means

- Furniture, handicraft, plywood and paper exporters need the plot behind every wood input
- Mango, acacia and sheesham come mostly from farms, often without felling permits or records
- Imported logs and pulp must be traced to the forest of origin abroad
- Small EU buyers of logs, sawn wood, panels, paper and furniture apply from 30 December 2026

Where India is well placed

- Most timber grows on farmland, not in natural forest
- Working plans, transit passes and depot records already exist for forest timber
- Felling (NTMS) and transit (NTPS) portals capture location data where states adopt them
- FSC, PEFC (NCCF) and PRAMAAN certification can support, not replace, EU due diligence

Sources: EAC-PM (trees outside forests); EPCH export data 2024-26; UN Comtrade via TrendEconomy (HS 9403, 2023); MoEFCC model felling rules 2025; PRAMAAN (Sept 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.

Converting it to planted, plantation forest or other wooded land is degradation. Indian law largely bars felling it.

Naturally regenerating

Forest mainly from natural regeneration, including coppice.

Harvest only if it stays naturally regenerating. Conversion to plantation forest or other wooded land is degradation.

Planted forest

Mainly trees established by planting or deliberate seeding.

Harvest and replant allowed, if it was not primary forest converted after 2020.

Plantation forest

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

Clear-felling at rotation and replanting allowed, e.g. teak, eucalyptus, poplar.

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. Check it was not forest degraded or cleared after 31 December 2020.

Agricultural use

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

Trees on farms and boundaries (farm forestry) can comply if the land was not forest in 2020.

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

Cut-off date and what it means for wood

Two tests apply to wood: the land was not deforested after 31 December 2020, and the harvest did not degrade the forest.

Can be compliant

- Teak, eucalyptus, poplar, casuarina, acacia or rubberwood from plantations that existed on 31 December 2020, or from farm land that was not forest then
- Selection or improvement felling in naturally regenerating forest under an approved working plan, where the forest stays naturally regenerating
- Salvage or sanitary felling after storm, fire or pest damage, with the purpose documented
- Clear-felling and replanting of an existing plantation at rotation

Cannot be placed on the EU market

- Wood from forest cleared for farming or other crops after 31 December 2020
- Natural or naturally regenerating forest converted to plantation forest or other wooded land after the cut-off (degradation)
- Wood felled without permission or transit pass, inside protected areas, or against recognised forest rights
- Any lot that mixes in logs whose coupe or farm cannot be identified

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

Sourcing routes: government, private and community land

Government

State forest departments and forest development corporations: coupes, depots, auctions

Evidence usually available

Working plans, annual coupe sanctions, marking lists, transit passes, depot and auction records

Typical gaps

Coupe boundaries on paper maps; depot lots mix logs from several coupes; rights and consent records not linked to coupes

Fix

Digitise coupe polygons, keep coupe-wise lots for EU buyers, attach rights status to each coupe record

Private

Company plantations, and farmers growing trees on their own land (trees outside forests)

Evidence usually available

Record of rights or patta, felling permission or exemption, transit pass, sale receipt

Typical gaps

Many farm species are exempt from felling permits, so records are thin; plots unmapped; small lots pooled by traders

Fix

Take a GPS point per farm plot, keep the land record and sale slip, and write the plot ID on every pass and invoice

Community

Gram sabhas with community forest resource rights, joint forest management committees, tribal growers

Evidence usually available

Forest Rights Act titles, gram sabha resolutions, JFM agreements, management plans

Typical gaps

Community forest boundaries rarely digitised; harvest consent and benefit sharing not written down

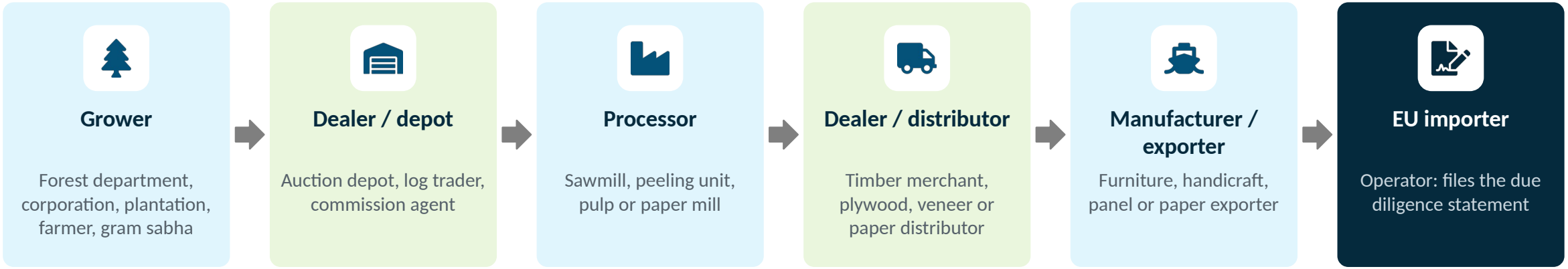
Fix

Map boundaries with the gram sabha, record consent and benefit sharing per harvest, keep resolutions with the lot

Sources: National Working Plan Code 2023; Forest Rights Act 2006; MoEFCC National Transit Pass System.

From local sourcing to export

Wood changes hands several times between the coupe or farm and the EU buyer, including a second dealer after processing. Each handover must keep the link to the plot.



Where the link to the plot usually breaks

Depot mixing

Depots sort by girth and length, so a lot can hold logs from many coupes and farms.

Dealer stock

Merchants and distributors hold mixed stock; invoices rarely carry a lot or plot reference.

Blending at the mill

EUDR has no mass-balance credit: every plot behind a batch must be declared.

Source: S360 field experience; Regulation (EU) 2023/1115 Article 9.

Each custodian: role and documents

Custodian	Role under EUDR	Keeps on file	Passes on with the goods
Grower	Origin of the wood. Not an EUDR operator; supplies the facts	Land record or forest record, working plan or coupe sanction, felling permission, consent records	Plot or coupe ID and geolocation, transit pass, sale receipt
Dealer / depot	Trader in India. Keeps the chain unbroken	Purchases by plot, stock register, lot lists	Lot list with plot IDs, transit passes, invoice quoting the lot
Processor	Converts logs. Must not blend in unknown input	Input–output register, batch-to-plot list, wood-based industry licence	Batch ID with its plot list, GeoJSON, legality documents
Dealer / distributor	Holds processed stock. Keeps batches apart	Stock by batch, purchase and sales records	Batch IDs and the data pack, unchanged
Manufacturer / exporter	Assembles the buyer's data pack	Bill of materials linked to batches, export documents, all records above	Product, HS code, quantity, geolocation, legality evidence, supplier details
EU importer	Operator: due diligence and statement. EU traders keep its reference	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 (wood)	Evidence to keep
Land use rights	Land revenue codes and records of rights (RoR, patta); Indian Forest Act 1927 and state forest acts	Record of rights or lease; proof the plot is not forest land, or forest clearance
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; state tree-felling and timber transit rules; National Working Plan Code	Working plan prescription or felling permission, transit pass for every movement
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	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	GST; Prevention of Corruption Act 1988; Foreign Trade Policy and Customs Act 1962	Royalty or auction receipts, 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 wood

- Coupes and plantations over 4 ha: digitise the boundary as a polygon from working plan or survey maps
- Farm plots up to 4 ha: one GPS point at the plot, taken on a phone
- Give each coupe or plot an ID and carry it on the transit pass, lot list and invoice
- Composite products (furniture, plywood): list the plots behind every wood input
- Keep EU-bound lots coupe-wise, or tag logs so the plot list follows each lot
- Reconcile volumes: what left each plot against what reached the mill

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 logs, sawn wood and pulp carry their country of harvest's risk level, and need geolocation from that country. Mills and panel makers using imported fibre must trace it back to the forest, not to the port.

Sources: Implementing Regulation (EU) 2025/1093; UN Comtrade via TrendEconomy (HS 4403, 4703 imports, 2023).

What to do now, by audience

Growers, producer groups and communities

- Map every coupe, plantation and farm plot
- Keep land or forest records, felling permission and transit pass for each harvest
- Gram sabhas: write down consent and benefit sharing
- Do not convert natural forest to plantation

Dealers, processors, distributors and exporters

- Ask for the plot ID with every purchase
- Keep EU-bound stock separate at depot, mill and warehouse
- Maintain lot and batch registers that link to plots
- Agree the data pack format with each EU buyer

Government, boards and agencies

- Digitise coupe boundaries and depot records
- Print coupe or plot IDs on transit passes
- Offer coupe-wise lots or log tagging for EU-bound sales
- Link forest rights records to coupes

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.

References

EUDR and India's wood supply chains · sources by slide, checked October 2026. Regulation texts: eur-lex.europa.eu

Slide 2 https://eur-lex.europa.eu/eli/reg/2023/1115/oj · https://eustafor.eu/eudr-what-the-commission s-4-may-2026-simplification-package-means-for-wood-state-forests-and-non-eu-operators/

Slide 3 https://eur-lex.europa.eu/eli/reg/2025/2650/oj · https://trade.ec.europa.eu/access-to-markets/ en/news/delay-until-december-2026-and-other-developments-implementation-eudr-regulation · https://eur-lex.europa.eu/eli/reg_impl/2025/1093/oj · https://www.hlc.com/en/publications/eu-deforestat ion-regulation-commission-publishes-simplification-package-ahead-of-december-2026 · https://polygon-one.com/en/eudr-annex-i-delegated-regulation-2026-2102 · https://www.coolset.com/a cademy/eudr-product-scope-changes-are-official-what-the-july-2026-delegated-regulation-means-for-co mpliance

Slide 4 https://eur-lex.europa.eu/eli/reg_del/2026/2102/oj/eng/pdf · https://help.prewave.com/en/articles/310638-eudr-relevant-hs-codes-based-on-annex-i

Slide 5 https://eacpm.gov.in/?p=1327 · https://www.epch.in/sites/default/files/policies/exportdata.pdf · https://trendeconomy.com/data/h2/India/9403 · https://www.etvbharat.com/en/!bharat/centre-issues- model-rules-to-states-uts-on-promoting-agroforestry-enn25062903698 · https://newsonair.gov.in/envir onment-minister-bhupender-yadav-awards-maiden-pramaan-certificates-to-apfdc/

Slide 6 https://eur-lex.europa.eu/eli/reg/2023/1115/oj

Slide 8 https://www.thegoan.net/goa-news/national-transit-pass-system-for-transport-of-forest-produc e-launched/118715.html

Slide 12 https://eur-lex.europa.eu/eli/reg/2023/1115/oj · https://www.coolset.com/academy/eudr-geol ocation-requirements-how-to-collect-and-validate-gps-polygon-data-for-your-dds

Slide 13 https://eur-lex.europa.eu/eli/reg_impl/2025/1093/oj · https://www.compliancegate.com/eudr-country-risk-classification/ · https://www.fieldfisher.com/en/insig hts/the-eu-deforestation-regulation-european-commission-classifies-countries-as-high-low-or-standard-r isk · https://ploum.nl/en/news/eudr-postponed-and-simplified-what-regulation-EU-2025-2650-really-changes

S360.earth