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COMMISSION IMPLEMENTING REGULATION (EU) .../...

of XXX

amending Implementing Regulation (EU) 2024/3084 as regards the submission of due diligence statements, simplified declarations for micro or small primary operators, contingency arrangements and other measures simplifying the use of the information system

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COMMISSION IMPLEMENTING REGULATION (EU) .../...

of **XXX**

amending Implementing Regulation (EU) 2024/3084 as regards the submission of due diligence statements, simplified declarations for micro or small primary operators, contingency arrangements and other measures simplifying the use of the information system

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 995/2010¹, and in particular Article 33(3) thereof,

Whereas:

- (1) Regulation (EU) 2023/1115 lays down rules to minimise the Union's contribution to deforestation and forest degradation. It was amended by Regulation (EU) 2025/2650 of the European Parliament and of the Council² as regards certain obligations of operators and traders. In particular, new categories of 'downstream operator' and 'micro or small primary operator' were introduced. The amendments relieve the downstream operators and traders from the obligation to submit due diligence statements in the information system referred to in Article 33 of Regulation (EU) 2023/1115 (the 'Information System') and introduced a possibility for micro or small primary operators to submit a simplified declaration in the information system.
- (2) Commission Implementing Regulation (EU) 2024/3084³ lays down the rules for the functioning of the Information System. That Implementing Regulation should reflect the amendments to Regulation (EU) 2023/1115 made by Regulation (EU) 2025/2650.
- (3) A number of definitions should be modified and added to reflect the changes introduced to Regulation (EU) 2023/1115.
- (4) Pursuant to Article 4a of Regulation (EU) 2023/1115, micro or small primary operators are obliged to submit a simplified declaration and may update it following

¹ 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, ELI: <http://data.europa.eu/eli/reg/2023/1115/oj>).

² Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders (OJ L, 2025/2650, 23.12.2025, ELI: <http://data.europa.eu/eli/reg/2025/2650/oj>).

³ 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)

any major changes to the information they provided. Rules should therefore be laid down to enable such submission and updates.

- (5) In order to ensure operational flexibility and future-proof adaptability of the IT infrastructure hosting the Information System, including its underlying functionalities, the reference to the TRACES infrastructure should be deleted.
- (6) In order to address technical limitations regarding the file size of due diligence statements and simplified declarations that may be submitted in the Information System, and to avoid any disruptions to customs procedures, specific rules should be laid down to enable grouping of individual reference numbers or declaration identifiers in the Information System through the submission of a new due diligence statement or a new simplified declaration.
- (7) To allow competent authorities to manage Information System users and their accounts, it is necessary to develop a dedicated feature in the Information System. At the same time, rules should be laid down which allow the Commission to cooperate with competent authorities where national expertise is needed or when verification of information by a competent authority is necessary for the Commission to validate requests concerning the Information System.
- (8) Where access to the Information System is provided via a web service, the Information System should provide the necessary conditions for such interconnection.
- (9) In order to ensure unique identification of the Information System users, each user should be able to create only one registration therein and should be required to supply an identifier allowing such unique identification.
- (10) In addition, the Information System should ensure that the Information System users are able to maintain their registration information up to date.
- (11) In order to ensure security and guarantee the continuous availability of the Information System, the Commission should be able, when necessary, to put in place measures to impose conditions on individual interactions with the Information System.
- (12) Pursuant to Article 30(3), point (b), of Regulation (EU) 2023/1115, the Commission is to establish contingency arrangements in the event of the unavailability of the functionalities of the Information System. To ensure continuous compliance with obligations under Regulation (EU) 2023/1115, such contingency arrangements should include information obligations and the provision of a contingency reference number and a contingency declaration identifier.
- (13) In order to allow for the prompt application of the measures laid down in this Regulation, this Regulation should enter into force on the third day following that of its publication in the *Official Journal of the European Union*.
- (14) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 36(1) of Regulation (EU) 2023/1115,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2024/3084 is amended as follows:

- (1) Article 1 is replaced by the following:

Article 1

Subject matter

This Regulation lays down the rules for the functioning of the Information System, including rules for the protection of personal data, exchange of data with other IT systems and contingency arrangements in the event of unavailability of the functionalities of the Information System.’;

(2) Article 2 is amended as follows:

(a) in paragraph 1, point (a) is replaced by the following:

‘(a) develop the Information System;’,

(b) paragraph 2 is replaced by the following:

‘2. The Information System shall be used by operators, and where applicable, their authorised representatives, for submitting and managing Due Diligence Statements and Simplified Declarations, and by downstream operators and by traders to comply with their obligations in accordance with Regulation (EU) 2023/1115, and by competent authorities, customs authorities and the Commission for accessing, processing and acting on Due Diligence Statements and Simplified Declarations, including the exchange of information containing personal data between competent authorities, customs authorities and the Commission in relation to implementation and enforcement of Regulation (EU) 2023/1115. Any such exchange of information shall comply with the rules on the protection of personal data laid down in Regulations (EU) 2016/679 and (EU) 2018/1725.’;

(c) in paragraph 3, points (a) and (b) are replaced by the following:

‘(a) if the Information System user provides information indicating the Member State where the relevant product enters or leaves the Union market, or in the absence of that, where the relevant product is placed on the market, the Due Diligence Statements shall be attributed to the competent authorities of that Member State;

(b) in the absence of the information required by point (a), the Due Diligence Statements shall be attributed to the competent authorities of the Member State in which the operator is established. In case the operator is established outside the Union, then the Due Diligence Statements shall be attributed to the competent authorities of the Member State with which the operator is associated according to the operator’s unique identifier provided upon registration in the Information System.’;

(d) the following paragraph 4 is added:

‘4. The Simplified Declarations shall be attributed in the Information System to the competent authorities of the Member State in which the micro or small primary operator is established. If the micro or small primary operator is established outside the Union, the Simplified Declaration shall be attributed to the competent authorities of the Member State with which the micro or small primary operator is associated according to their Economic Operators Registration and Identification (‘EORI’)

number in accordance with Article 9 of Regulation (EU) No 952/2013 provided upon registration in the Information System. If the information about the Simplified Declaration is made available in the Information System by a Member State in accordance with Article 4a(4) of Regulation (EU) 2023/1115, the Simplified Declaration shall be attributed to the competent authorities of that Member State.’;

(3) Article 3 is amended as follows:

(a) points (b) and (c) are replaced by the following:

‘(b) ‘Information System actor’ means the competent authorities and customs authorities pursuant to Regulation (EU) 2023/1115, and the Commission, which carry out the tasks conferred on them in accordance with Regulation (EU) 2023/1115;’;

(c) ‘Information System user’ means operators, including micro or small primary operators, and their authorised representatives, where applicable, downstream operators and traders, pursuant to Regulation (EU) 2023/1115, as well as Member States acting pursuant to Article 4a(4) of that Regulation, and which are identified by individual registration within EU Login, the user authentication service of the Commission and by provision of a unique identifier;’;

(b) the following point (da) is inserted:

‘(da) ‘Simplified Declaration’ means a simplified declaration submitted by the Information System user pursuant to Article 4a(2) of Regulation (EU) 2023/1115;’;

(c) point (e) is replaced by the following:

‘(e) ‘Reference number’ means the reference number assigned by the Information System to the Due Diligence Statement;’;

(d) the following point (ea) is inserted:

‘(ea) ‘Declaration identifier’ means the identifier assigned by the Information System to the Simplified Declaration;’;

(e) points (f) and (g) are replaced by the following:

‘(f) ‘Verification number’ means a security number assigned by the Information System to the Due Diligence Statement or Simplified Declaration to ensure additional security of data contained therein;

(g) ‘Risk profiling’ means the identification of the risks of non-compliance of a relevant product within the scope of Regulation (EU) 2023/1115 within the Information System, based on risk criteria, for the purpose of assigning to each Due Diligence Statement and Simplified Declaration submitted in the Information System, including after any amendment or update thereof, a risk status reflecting those risks.’;

(4) in Article 4, paragraph 2 is replaced by the following:

‘2 Where a relevant product contains or has been made using wood, Information System users shall enter in the Due Diligence Statement the full scientific names of the wood species which the relevant products contain or have been made with.’;

(5) the following Article 4a is inserted:

‘Article 4a

Submission, update and withdrawal of Simplified Declarations

1. The Information System user shall submit the Simplified Declaration in the Information System except where information is made available in accordance with paragraph 2.
2. Where all information listed in Annex III to Regulation (EU) 2023/1115 is available in a system or database that exists under Union or Member State law, the Information System shall enable Member States to make that information and, where relevant, any updates thereto, available in the Information System per micro or small primary operator as referred to in Article 4a(4) of Regulation (EU) 2023/1115. The Information System shall assign a declaration identifier for the information made available per individual micro or small primary operator. The declaration identifier shall be communicated by the Member State concerned to the respective micro or small primary operator and used by that micro or small primary operator for the purposes of Regulation (EU) 2023/1115 and this Regulation.
3. An update to the Simplified Declaration shall be submitted to and made available in the Information System in accordance with paragraphs 1 and 2. The declaration identifier associated to the Simplified Declaration shall be maintained in case of an update.
4. The Information System shall keep record of the Simplified Declarations and any updates thereto.
5. An update to the Simplified Declaration shall trigger a new risk profiling of the entire updated Simplified Declaration in accordance with Article 6.
6. The Information System shall enable Information System users to withdraw Simplified Declarations.
7. Simplified Declarations shall not be withdrawn after the Simplified Declaration was used as a reference by the same Information System user in accordance with Article 8a.’;

(6) Article 5 is amended as follows:

(a) paragraph 2 is replaced by the following:

‘2. Due Diligence Statements shall not be amended or withdrawn after the Due Diligence Statement was used as a reference in a Due Diligence Statement submitted by the same Information System user for grouping pursuant to Article 8a.’;

(b) in paragraph 3, point (b) is replaced by the following:

‘(b) a relevant product covered by a Due Diligence Statement was placed on the Union market or exported pursuant to Regulation (EU) 2023/1115;’;

(7) Article 6 is amended as follows:

(a) paragraphs 2, 3 and 4 are replaced by the following:

‘2. For the purposes of paragraph 1, the Information System shall enable competent authorities to set up risk profiles in the Information System to support informed decision for selecting operators, including micro or small primary operators, downstream operators, traders or relevant products associated to the Due Diligence Statements and Simplified Declarations on which to carry out checks. Those risk profiles shall be based *inter alia* on the risk criteria set out in annual plan of checks of the competent authorities pursuant to Article 16(5) of Regulation (EU) 2023/1115.

3. Upon its submission in the Information System, each Due Diligence Statement and Simplified Declaration shall be subjected to an automated electronic risk profiling and the Information System shall assign a risk status to each Due Diligence Statement and Simplified Declaration, which shall not be disclosed to the Information System user.

4. At any stage after submission of a Due Diligence Statement or a Simplified Declaration, including after a grouping thereof pursuant to Article 8a, competent authorities may review the Due Diligence Statement or the Simplified Declaration to determine whether a relevant product complies with Article 3 of Regulation (EU) 2023/1115. In such case, the competent authorities may assign to the Due Diligence Statement or Simplified Declaration, or the grouping thereof, where applicable, a new risk status as a result of the review. If the competent authority assigns a new risk status to a Due Diligence Statement or to a Simplified Declaration, or to a grouping thereof, such new risk status shall take precedence over a risk status assigned pursuant to paragraph 3 of this Article. The information system shall keep record of any changes made to the risk status of a Simplified Declaration or groupings thereof;’;

(b) the following paragraph 5 is added:

5. The risk status assigned to the Due Diligence Statement or the Simplified Declaration shall only be visible to the Information System actors.’;

(8) Articles 7 and 8 are replaced by the following:

‘Article 7

Assigning and making available reference numbers, declaration identifiers and verification numbers

1. The Information System shall, without undue delay after concluding the risk profiling referred to in Article 6, assign a reference number to the Due Diligence Statement and a declaration identifier to the Simplified Declaration submitted by the Information System user. At the same time, it shall assign a verification number associated with the Due Diligence Statement or Simplified Declaration.

2.The reference number or declaration identifier and the associated verification number shall be made available to the Information System user upon concluding the risk profiling referred to in Article 6.

3.The Information System shall enable competent authorities to delay making available the reference number or declaration identifier and the associated verification number to establish whether the relevant products comply with Article 3 of Regulation (EU) 2023/1115 and, in particular, to verify that the identified situation referred to in Article 6(1) of this Regulation is not applicable to that relevant product. Such delay shall be as short as possible and shall not exceed the period set out in Article 17(3) of Regulation (EU) 2023/1115. This period may be extended at the discretion of the competent authority for as long as necessary, by additional periods as set out in Article 17(3) of Regulation (EU) 2023/1115, to carry out their checks and fulfil their obligations under Regulation (EU) 2023/1115 and this Regulation.’

Article 8

Rejecting Due Diligence Statements and Simplified Declarations

1. The competent authorities may reject a Due Diligence Statement or a Simplified Declaration during the period laid down in Article 17(3) of Regulation (EU) 2023/1115 starting from the moment when a high risk of non-compliance is identified in the Information System pursuant to Article 6. The rejection of a Due Diligence Statement shall no longer be possible once the reference number of a Due Diligence Statement has become available to the Information System user.

2. The relevant product declared in a rejected Due Diligence Statement or a rejected Simplified Declaration shall be deemed not covered by a Due Diligence Statement or Simplified Declaration as required in Article 3, point (c), of Regulation (EU) 2023/1115 from the moment of rejection.

3. The rejection shall be reflected in the Information System by the assignment of a specific status to the concerned Due Diligence Statement or Simplified Declaration.’;

(9) the following Article 8a is added in Chapter II:

Article 8a

Grouping of Due Diligence Statements and Simplified Declarations within the Information System

1. Information System users may group individual Due Diligence Statements or Simplified Declarations by submitting a new Due Diligence Statement or Simplified Declaration that references individual Due Diligence Statements or Simplified Declarations previously submitted by the same Information System user, or for the same operator or micro or small primary operator by an authorised representative, if applicable, via the previously submitted reference numbers or declaration identifiers (‘grouped Due Diligence Statement or Simplified Declaration’).

2. The Information System shall assign a specific status to the individual Due Diligence Statements or Simplified Declarations once they are referenced in the grouped Due Diligence Statement or Simplified Declaration to identify that they are

grouped and replaced by the grouped Due Diligence Statement or Simplified Declaration.

3. The grouped Due Diligence Statement or Simplified Declaration shall represent the individual Due Diligence Statement or Simplified Declaration for the purposes of compliance with Regulation (EU) 2023/1115. The grouped Due Diligence Statement or Simplified Declaration shall therefore cover the placing on the market or export of the relevant products included in the individual Due Diligence Statements or Simplified Declarations referenced therein. For the purposes of compliance with Articles 4(7) and 26(4) of Regulation (EU) 2023/1115, instead of the individual reference numbers or declaration identifiers which were assigned a specific status in accordance with paragraph 2, Information System users shall communicate or make available the reference number or declaration identifier of the grouped Due Diligence Statement or Simplified Declaration.’;

(10) Article 9 is amended as follows:

(a) point (a) is replaced by the following:

‘(a) providing knowledge, training, and support, including technical assistance, to Information System users and Information System actors in relation to the use of the Information System and, where national expertise is required, requesting assistance from competent authorities in cases requiring national expertise;’;

(b) point (c) is replaced by the following:

‘(c) granting access to Information System users, who are under the supervision of the competent authorities and cooperating with competent authorities, where necessary, to verify identification information provided by Information System users and other information whose validity can be assessed only by the Member States;’;

(c) the following point (ca) is inserted:

‘(ca) developing a feature in the Information System that allows competent authorities to manage Information System users, including activities listed in point (h);’;

(d) points (e) and (f) are replaced by the following:

‘(e) providing webservices for Information System users supported by common technical specifications to submit and manage Due Diligence Statements and Simplified Declarations, including grouping thereof, in the Information System in an automated manner, and establishing conditions for the connection and use of these webservices, where necessary;

(f) providing webservices for Member States competent authorities supported by common technical specifications to perform tasks on submitted Due Diligence Statements or Simplified Declarations, including groupings thereof, in the Information System in an automated manner, and establishing conditions for the connection and use of these webservices, where necessary;’;

(e) point (h) is replaced by the following:

‘(h) suspending and revoking access of Information System users, including to address cases of non-compliance with obligations set out in Regulation (EU) 2023/1115 or this Regulation upon request of the competent authorities of the Member State in which the Information System user is established, or, in case the user is established outside the Union, the competent authorities of the Member State with which the Information System user is associated according to its unique identifier provided upon registration in the Information System.’;

(11) Article 10 is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Only registered Information System users shall have access to the Information System. Information System users shall create one single account in the Information System. The Information System shall provide for the possibility for Information System users to create different roles under the same account.’;

(b) paragraph 3 is replaced by the following:

‘3. Information System users shall have access to the information in the Information System which they have submitted, or to which they have been given access by another Information System user through reference numbers and verification numbers of associated Due Diligence Statements and declaration identifiers and verification numbers of associated Simplified Declarations, including grouped Due Diligence Statements or Simplified Declarations.’;

(c) the following paragraph 4 is added:

‘4. The Information System shall enable Information System users to keep their registration information up to date.’;

(12) in Article 11, paragraph 1 is replaced by the following:

‘1. The Commission shall have access to all data, information and documents in the Information System for the purpose of processing them in accordance with Articles 21 and 27(1) of Regulation (EU) 2023/1115, producing reports and for the development, functioning and maintenance of the Information System.’;

(13) in Article 12(5), the first sentence is replaced by the following

‘The Information System shall store the personal data contained in Due Diligence Statements and Simplified Declarations not longer than five years from the date when the Due Diligence Statement is submitted or the Simplified Declaration is submitted or updated in the Information System, or, in case of grouping pursuant to Article 8a, from the date of the grouping.’;

(14) in Article 15, the following paragraph 4 is added:

‘4. The Commission may put in place the following measures:

- (a) measures to ensure the continued availability of the Information System by specifying conditions for individual interactions, including specifying technical limits for file size and regulating the frequency of interactions;
- (b) measures to prevent the submission of incorrect, superfluous or duplicated data.

The Commission shall inform competent authorities and Information System users about the measures taken pursuant to this paragraph without delay.’;

(15) the following Article 15a is inserted:

‘Article 15a

Contingency arrangements

1. By 30 December 2026, the Commission shall provide the following on a publicly accessible website:
 - (a) information about the availability and functioning of the Information System;
 - (b) information about contingency measures that are to be taken in case of unplanned unavailability of the functionalities of the Information System exceeding the duration of 60 minutes.
2. The contingency measures referred to in paragraph 1, point (b), shall include the following:
 - (a) notification of the Information System actors in the event of unplanned unavailability of the Information System via digital means;
 - (b) provision of a contingency reference number and a contingency declaration identifier to cover the products for which a Due Diligence Statement or Simplified Declaration cannot be submitted pursuant to Regulation (EU) 2023/1115 and reference numbers or declaration identifiers cannot be assigned due to the unavailability of the Information System.’.

Article 2

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 Brussels,

For the Commission
The President
Ursula VON DER LEYEN