

SCA and EU Deforestation Regulation (EUDR)

The EU Deforestation Regulation (EUDR) was formally adopted and entered into force on 29 June 2023. The regulation aims to prevent deforestation and forest degradation associated with specific products placed on or exported from the EU market. For SCA, this applies to timber raw materials and products manufactured from timber.

The regulation targets operators and traders who place products on the EU market or export them from the EU. In practice, the entire value chain is affected. The Deforestation Regulation replaces the EU Timber Regulation (EUTR).

In light of the extensive implementation challenges identified, the EU institutions have, in the now-concluded trilogue process, agreed on a revised implementation proposal. According to this proposal, the application of the EUDR is postponed by an additional twelve months. The regulation will therefore begin to apply on 30 December 2026 for large companies, while small and micro-enterprises will be covered from 30 June 2027. However, the exemption for small and micro-enterprises does not apply to the product timber; in this respect, the regulation will apply from 30 December 2026 and will then replace the EU Timber Regulation (EUTR).

The latest decision also entails certain simplifications of the regulatory framework, including concentrating the requirement to submit a full due diligence statement on the first operator placing a product on the EU market. Subsequent operators in the value chain are only required to collect the reference number from the first operator, in this case SCA.

Another change concerns small and micro-enterprises, such as small forest owners, which are not required to submit a full due diligence statement but may instead submit a simplified declaration.

There are still uncertainties regarding how traceability, information systems, and due diligence checks will be designed in practice. These issues are being addressed within the framework of the continued work of the working group appointed by the European Commission.

SCA is actively working on preparations for the implementation of the Deforestation Regulation and will adapt its operations as the regulatory framework and technical systems are finalized.

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