



BIC EUDR

Practicalities

Helpful Information

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Introduction

All the information in this guide is provided to help all organisations in the publishing industry up and down the supply chain. This document has been created from extensive research by the BIC Task and Finish Working Group (T&FWG) for the project. However, it has no legal standing and is not intended to be regarded as legal advice with regards to the requirements of the European Union Deforestation Regulation. All organisations should consult a legal expert if they have any legal questions regarding this regulation. This is an evolving topic as the EU Commission makes decisions around various unanswered questions and updates their FAQs with new resolutions. The information provided by BIC will be updated as and when necessary to reflect new information around the implementation of EUDR.

European Union Deforestation Regulation (EUDR)

The EUDR regulation requires that seven commodities (cocoa, coffee, soy, palm oil, wood, rubber, and cattle, and their derivatives) are deforestation or land degradation free before they can be imported or exported in the EU. Part of the process requires that organisations undertake a due diligence review of their supply chains. For the timber industry and its derivative products this means tracing back to the geolocation that the trees grew on.

EUDR documentation

The following link will take you to the EU website for the [full regulation](#).

EUDR FAQs

The following link will take you to the EU website for the current [FAQs](#).

Note on B2C transactions and SME requirements

Because B2C sales into the EU are exempt from the regulations, and EU regulations state that SMEs inside the EU have simplified rules that in any case do not kick in until 1st July 2026, it may appear that some businesses shipping into the EU could rest a little easier and delay work to become compliant until 2026. However, that would be a mistake as even for B2C sales, there will need to be compliance with certain aspects of EUDR (e.g. using the correct TARIC code) from the end of this year. Most suppliers in any event supply B2B and B2C customers, and it's also plausible that to avoid any concerns around EUDR, some smaller EU businesses will order from UK publishers via larger importing entities who will therefore fall under EUDR from the end of this year. Therefore, whether a large or small business, and a B2B or B2C transaction, everyone in the supply chain needs to make sure enough is done to assure those importing the books (and the EU agencies at the border or who may audit EU customer activity later) that the books are as compliant as they need to be.

Product inclusions and exemptions

Apart from the main papers that make up the production of a book the following items need to be considered as well:

Inclusions

- Slipcases are in scope for EUDR,
- Gift set boxes are in scope for EUDR.

Exemptions

- Paper made from 100% recycled material is exempt from EUDR, but proof of this will be required. It is considered to have completed its original life cycle and is being used again,
- Cardboard cartons that are used as packaging to transport product are exempt from EUDR,
- Advertising material accompanying goods should be exempt from EUDR, as well as packaging around other goods and letters and correspondence.

Access to EU Traces

EU Traces is the EU system that allows organisations to declare that due diligence has been performed before the import, export, domestic production or merchandising of products that are in scope of EUDR.

Access to EU Traces is only for organisations that have an EU Economic Operators Registration and Identification (EORI) number. This unique identifier is used by customs authorities in the UK and EU when businesses or individuals interact with customs for import and export activities. Although the UK is not in the EU, Northern Ireland is for trading purposes and appears in the list of countries that you can select in EU Traces.

Many UK organisations applied for a UK GB EORI number around the time of Brexit. It is possible using the following steps to also apply for a Northern Ireland XI EORI number if you have a UK one, as many UK businesses have already done to help facilitate trade with Northern Ireland.

How to apply for a Northern Ireland XI EORI Number

This assumes that an organisation does not have a UK EORI number.

Step-by-Step Guide

1. Apply for a GB EORI Number

If your business does not already have one, start here:

Go to the [UK Government EORI application portal](#)

You will need your:

- Unique Taxpayer Reference (UTR)
- VAT number (if registered)
- Business start date and SIC code
- Government Gateway ID

Most GB EORI numbers are issued immediately unless HMRC needs to verify details.

2. Apply for an XI EORI Number

Once you have your GB EORI:

- Fill in the [EORI enquiry form](#)

You will then be given the following options to tick all that apply:

Why is an XI EORI required by your business?

Select all that apply.

- Make a customs declaration for transit or temporary admission
- Apply for customs decisions

- Entry or exit summary declarations
- Get a guarantee for temporary admission or a re-export declaration
- Temporary storage declarations
- Act as a carrier to transport goods by sea, air or inland waterways
- Act as a carrier so you can receive notifications and declarations via a direct online connection to the customs system
- Make a declaration under the Transit procedure as a Pre-departure declaration or instead of an entry summary declaration

Submit the form

You should receive your XI EORI number within 4–5 working days.

Key Notes:

- You must have a GB EORI before applying for an XI EORI.
- You do not need a Northern Ireland business establishment to apply.

Critically, as almost everyone trades with Northern Ireland at some point in some way, there seems to be no reason why you cannot get an XI EORI, and therefore access to Traces should not be an issue.

How to obtain approval to access EU Traces

A member of the T&FWG applied for an XI EORI number and was granted one very quickly. They did have an issue then trying to register on EU Traces. The following document was sent to them by the EU Commission, so that they could be approved to use EU Traces¹: [Manual creation of a user](#).

How to create a Due Diligence Statement (DDS)

Each UK organisation is going to have to decide as to how it is going to comply with EUDR. As the UK is outside the EU then an organisation's responsibility is to pass the geolocation data down the supply chain. The onus is on the EU customer/importer of record to have created a DDS for the product to be imported to the EU. The DDS needs to be created by the EU customer/importer so that the competent authorities, responsible for auditing EUDR, can check that product is compliant with the regulation. These competent authorities do not have jurisdiction to audit countries outside the EU, hence the reason why a DDS has to be created in the EU. As the reader will come to understand reading the BIC documentation there are points in the supply chain when a DDS might be required before the product is imported into the EU, therefore they will need to understand the following process.

So, if your organisation has access to the EU Traces system and is going to create DDS then this (below) is the process.

You will need the following information to produce a book DDS:

1. Internal Reference number [Optional],
2. Activity [Required] – In most cases this will be “Import”, as import to the EU,
3. Commodity Description [Required] – This could be the ISBN and Title for example,
4. Net Mass [Required] – Should be the mass of the product, i.e. weight of a book x number of books to be covered by the DDS,
5. Commodity code [Required] – This will be “4901 10” (Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets, in single sheets, whether or not folded)

¹ Manual creation of a user.pdf courtesy of the EU Commission

in most cases,

6. Scientific names of trees [Required]
7. Common name of trees [Optional],
8. Producer name [Optional] – Name of the harvester of the trees,
9. Production country [Required] – This is the place of harvest of the trees, NOT where the books were produced,
10. Production places geocoordinates [Required] – Either a point reference, polygon, can be a GeoJSON file or manual entry,
11. Previous DDS references and verification numbers [Optional] – You can manually enter or upload a CSV file. **However, if you add these in, you would no longer be required to provide 6 through 10 above, if the information is covered by the DDSs referred to.**

Please use this link to view the latest EU step-by-step guide to [creating a DDS](#).

When creating a DDS to be used as an importing DDS or a DDS that is combining DDSs under one ISBN then all you need to do is add in the Reference and Verification Numbers (VN) of the product DDS to the main DDS.

It is worth noting that a DDS can be amended all the time it is in draft form and there are no numbers created at that point. Once a DDS is submitted and a VN number has been supplied it can be amended up to 48 hours after as long as no import or export has taken place.

Data maps and explanations

The main take away for every organisation is that they need to understand their position in the supply chain and what data is going to be passed down to them and in what format, and how they will pass the data on.

The T&FWG have created four data maps during the project (posted separately on the BIC website). These maps look at the different supply routes of data required to create the various Due Diligence Statements (DDS) that are required under EUDR. The data should start as a DDS for papers produced in the EU, but whilst papers from outside the EU might have a DDS, they are more likely to come with the raw data around the geolocation and tree species that have gone into making the paper. Where geolocation and tree species data are already in a DDS for an EU paper, only the DDS reference and verification numbers are required to be passed down the supply chain. Where a DDS is not provided, the geolocation will be provided as GeoJSON files; currently we are waiting to see how the tree species data will be supplied down the supply chain. During the manufacturing process the printer needs to record all the paper DDSs and/or geolocation data that goes into the product. Once a product has been produced its commodity code will change from paper to book. At this stage a new book DDS is required to encompass all the paper DDSs and geolocations in the product. The reader should note that a book DDS only covers a particular printing - it does not hold for the life of the ISBN.

The T&FWG has endeavoured to provide practical solutions to the implementation of EUDR. The EUDR regulation says it is the EU customer/importer who is responsible for creating the DDS prior to the product being imported into the EU and any organisations outside the EU have no responsibility. A non-EU organisation need only pass the relevant geolocation data down the supply chain. However, this is not always practical, and the premise behind the generation of these maps is that many EU customers are going to want to see a DDS associated with the product before they will even place an order, so a DDS needs to have been created by this point. This has been borne out by the comments and communications that various members of the T&FWG have received during the project.

The T&FWG looked at the following scenarios: product printed in the UK on EU paper, the printing of product in the Rest of the World (ROW) and delivery to two different locations and Print on Demand (POD). These maps are:

- Product printed in the UK on EU paper
- Product from ROW to the UK
- Product from ROW to EU Customer
- POD Data route of supply

Product printed in the UK on EU paper

This map looks at the UK supply chain, in depth, with the proposal being that the printer creates the book DDS upon completion of production process; this is the only time a printer could create the book DDS or pass on the geolocation data as it is only then they will know all the papers and corresponding paper DDSs that have gone into the making of the product. It should be noted that printers are not obliged to create DDSs, so they may just pass the geolocation data down the supply chain. BIC recommends that the reader discusses with their suppliers ASAP about what approach they are going to take.

Whatever data is passed on from the printer it can be sent to both the publisher and distributor. Some publishers and distributors expect that they might have to create a DDS for their products (if one does not exist already) so it can be fed out in the metadata, such as in their ONIX feeds. For an explanation on how [ONIX has been adapted to cover EUDR](#). It should be noted that not all organisations use ONIX. Other distributors say they are not going to be creating any DDSs but that they will need them

included the inbound data feeds. If they are not included the product will be market restricted as not for sale in the EU and therefore not available there. At the time of writing, Northern Ireland's position regarding EUDR. The matter remains with the UK Government, specifically between The Department of Agriculture, Environment and Rural Affairs (DAERA) and The Department for Environment, Food and Rural Affairs (DEFRA) to decide.

It is generally understood that if a printer, publisher, or distributor creates a DDS for a book, then that DDS reference can be safely used for the customs declarations for entry into the EU. Whoever is importing the books into the EU (the seller, when on **DDP** Delivery Duty Paid terms, the buyer, when on **DAP** Delivery At Place terms) will need to create a DDS in EU Traces to cover the importing, but so long as that DDS incorporates all the DDSs used for multiple products shipping into the EU as one consignment, then this will satisfy EU authorities. If no organisation in the UK creates a DDS for the product the geolocation data will still be available to send to the customer for them to create a DDS and import the product to the EU, but then this customer-created DDS may need to be supplied back to the publisher/distributor/shipper for incorporation into the shipping documentation.

Product from ROW to the UK

This map looks at product being printed in the ROW (which could include paper made in the UK), if non-EU paper is used. Though some suppliers who use EU paper may be able to supply DDSs with the books, in most cases the data we would expect to see is GeoJSON files and species data. How this data will be handled will depend upon what the organisation's supply chain has decided to do. This map shows the supply of both the data and product to a UK warehouse or distributor.

The map ends with a box showing product arriving at a UK distributor/warehouse. At that point the reader could revert to the latter stages of the **Product printed in the UK on EU paper** map for a detailed view of the available options.

Product from ROW to EU Customer

This map details a route with all the raw data being passed to the customer in the EU. The EU customer would then create the DDS in the EU Traces system. The EU customer would then pass the DDS information back up the supply chain so that the printer or publisher, depending upon how the supply chain works, can provide all the correct data for the shipper to ship the product directly to the EU. This map shows the supply of both the data and product to the EU customer.

POD Data route of supply

This map looks at how data would flow through the supply chain for POD product. It has made a few assumptions. These are:

- A printer would have to create a product DDS for all the POD product it will produce over a set period,
- This DDS would then be fed to all publishers that the printer produces POD for,
- The publisher would then have to add this DDS to all its POD product even if they are produced or not during the period for which the DDS is valid,
- All organisations down the supply chain would then have to add the new DDS to the product records. Because of timing issues between when orders may be placed and supplied, it is suggested that the current DDS is added to the new DDS so the new DDS can cover books already in process,
- This DDS for a set period of production would then be used on all documentation until a new DDS is released for the next period, and then the process repeats itself.

This was the only way the T&FWG could see how to keep POD moving as it is normally on a 48 to 72 hour turn around for delivery to the customer from receipt of order. The T&FWG did learn during the project that a major POD supplier is probably going to use a similar process. If you learn of a different way that printers are dealing with EUDR then please contact BIC at info@bic.org.uk.

Information on what EUDR data Chinese mills can provide²

One area of concern has been if Chinese mills and printers are able to provide geolocation data. The below information (abridged from [CMS Law-Now™](#)) demystifies this and provides the reader with some helpful information:

Chinese laws covering the supply of data

Some Chinese suppliers have expressed concern that they might not be able to provide the requested geolocation data due to three laws covering the topic. Their hesitation stems from the intersection of three major Chinese laws that regulate geographic, security-related, and personal information.

1. Surveying & Mapping Law
2. Data Security Law (DSL)
3. Personal Information Protection Law (PIPL)

Each law introduces a degree of caution, but none of them say that a Chinese organisation cannot pass on the information. The main thing is how the conversations are conducted between suppliers.

1. Surveying & Mapping Law

This law treats geographic information as a matter of national security and assigns the state exclusive control over its collection and dissemination. In particular, it restricts:

- Establishment and use of non-approved coordinate systems,
- Sharing of mapping data that could be classified as state secrets,
- Foreign entities conducting or accessing mapping activities in China.

Why it raises concerns:

The concern is that geolocation data that comes from agricultural land could be seen as “mapping data,” and therefore as sensitive data.

Why it does not constitute a ban:

The law is mainly concerned about military targets or large scale or precise mapping data. For organisations collecting geolocation data for traceability purposes then the risk of falling into the law’s restrictive category is low. Some organisations are already sharing this data without any issues.

2. Data Security Law (DSL)

The DSL introduces the concept of “Important Data,” which needs to be treated sensitively so it does not harm national security, public interest, or economic stability.

Exporting such data requires a security review by the Cyberspace Administration of China (CAC).

Why it raises concerns:

The DSL’s definition of “Important Data” is vague, and certain types of agricultural, environmental, or geographic data could be seen as in scope. Organisations are concerned that they might not be compliant simply because it is unclear whether geolocation data would be deemed as “important data” under the DSL.

² This abridged information comes from [CMS Law-Now™](#)

Why it does not constitute a ban:

Not all geolocation data is considered to be “important”. Especially as the law has an approval process which will allow organisations to share the geolocation data, so long as they follow the correct process. Again, some organisations are already sharing this data without any issues.

3. Personal Information Protection Law (PIPL)

The PIPL governs how personal information is collected, used, and exported. Several national standards explicitly include precise geolocation data as “sensitive personal information.”

Why it raises concerns:

Geolocation data for small farmers could be interpreted as personal information, especially when linked to named landowners or families. To be able to use the geolocation data the following steps would need to be taken:

- The farmers/smallholders would need to give consent for the use of the geolocation data,
- The requirement of security measures for data handling,
- Reasons given as to why the information is required outside of China
- Conduct security review or conclude standard contracts / obtain personal information protection certification for overseas transfer (depending on the amount of sensitive personal information being transferred).

Why it does not constitute a ban:

The law does not prevent organisations sharing geolocation data, it lays out certain requirements to do so. If an organisation obtains all the required consent and follows the security requirements, there is no reason why the data cannot be shared. The law is meant to protect privacy, not block transparency.

The main thing to understand is:

These three laws sound daunting, but if the correct procedures are followed then it is possible to share geolocation data. But none of them creates a legal prohibition against sharing farm geolocation data for EUDR purposes. What you need to do is:

- Clarify what data is being collected (e.g., plot coordinates, not personal tracking),
- Secure appropriate consent, approvals, and safeguards, and
- Use vetted, secure channels for data sharing.

Many Chinese organisations are already sharing this data without any issues.

What should organisations do now:

Engage Suppliers Early

Organisations need to start talking to the Chinese organisations in their supply chains, discuss everyone’s concerns and establish how the geolocation data can be supplied, so it complies with the law. It is important to clarify that data sharing is a regulatory requirement under EUDR, not a negotiation.

Conclusion

Geolocation data sharing with Chinese suppliers is legally and operationally possible, despite the complex laws governing the sharing of data. Organisations should talk to their suppliers and come to a decision on how they are going work within the requirements of the Chinese laws and EUDR.

Organisations should always take legal advice when discussing this topic.

Information on what EUDR data US mills can provide

The research carried out by the T&FWG has found a mixed picture in USA and Canada. It all depends upon where the mill is sourcing its raw material from. Raw material is coming from material that can be tracked back to the geolocation and printers are working with these mills to have a source of EUDR compliant papers to print on.

The issue comes with mills whose raw material comes from chips or sawdust that can constitute 10/15% or even 80/90% of the papers they are producing. The lumber yards in these cases cannot see a way to being able to provide geolocation data. Such papers will not be EUDR compliant, and many US printers are stopping sourcing from them. Or, if they do use such papers they can only be used for product for the domestic (North American) market.

There is some good news, in that Canadian paper can be produced from timber grown on crown land, which has a known operational risk. The Quebec local government has created a platform to help producers in that region comply with EUDR and compile/store the required information. The reader can use the following link to see what they are doing:

https://quebecwoodexport.com/wp-content/uploads/2025/06/Guide-utilisateur_v3_en.pdf

A complicating fact is that many publishers do not source books direct from US printers, but via US warehouses/distributors. The importing publisher may need to therefore work with the US distributor to either assure themselves of the origins of the books and source the forestry data from the printer involved, or get the data from the distributor themselves (some distributors are looking at potentially holding the data for customers to then source). If the importing publisher cannot assure themselves of the origins of the particular consignment of books, and source the data required, it should be assumed that these books will be market restricted when arriving in the UK – and would not be able to be sold into the EU.

Information on what EUDR data Indian printers provide

It is the T&FWG understanding that Indian printers are using EU and Chinese papers that will be EUDR compliant. However, the reader is advised perform their own due diligence and seek their own legal advice.

Shipping requirements, documentation and specific EUDR TARIC codes

On page 5 of this document is an explanation of how to apply for EORI numbers. But what are EORI numbers and how are they used?

EORI (Economic Operators Registration and Identification) number:

This unique identifier is used by customs authorities in the UK and EU when businesses or individuals interact with customs for import and export activities. EORI numbers are specific to the EU and trading with the EU.

Personal use exception:

If you are sending or receiving goods for your own personal use (e.g., gifts, personal belongings), and not for commercial or business purposes, you generally don't need an EORI number.

When you might need an EORI:

You would need an EORI number if you are a business or individual involved in international trade activities such as importing or exporting goods for commercial purposes, or if you are required by customs authorities.

Example:

If you are sending a birthday gift to a friend in another country, you likely don't need an EORI number. However, if you are importing goods for your business from another country, you would need an EORI number.

EUDR specific TARIC codes

There is also the TARIC Code (Integrated Tariff of the European Communities) which is the nomenclature of the integrated tariff in the EU. It is a type of code that helps to identify the nature of the goods shipped and is only used within the EU. TARIC codes are the EU's version of the UK commodity codes and are required for shipping goods into the EU. These codes are known by the shippers and used by them when creating the shipping and customs documentation. These codes are 10 digits and would look like this for product with a DDS: 4901 00 00 00.

The EU has now created a new set of extra codes to the normal TARIC code for the specific purpose of managing EUDR that will work for both importing and exporting products and will show if a DDS is required or the product is exempt for a specific reason. The following information has been taken directly from the [TARIC data created for Regulation \(EU\) 2023/1115 on deforestation and forest degradation](#) document:

The TARIC document codes below are used both for the import and export procedures.

A new TARIC document code C716 corresponding to the due diligence statement has been created. The declarant must use this code to declare to the national customs authorities that he/she is in possession of the required due diligence statement.

C716	Due diligence statement, presented for imports/exports in accordance with Article 3 of Regulation (EU) 2023/1115 on deforestation and forest degradation
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A New TARIC document code C717 has been created, corresponding to the derogation for SME operators as defined in Article 4(8) of the EUDR. C717 is declared in customs by SME operators when

they are not required to exercise due diligence for relevant products contained in or made from relevant products that have already been subject to due diligence, and for which a due diligence statement has already been submitted.

C717	Reference number of due diligence statement previously submitted, in accordance with Article 4.8 of Regulation (EU) 2023/1115
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A new TARIC document code Y129 has been created to cover the "ex" codes in Annex I of the EUDR. This corresponds to the declaration of a nomenclature code that covers more products than those falling within the scope of the EUDR. In such case, the declarant must have the possibility to state that the import is not concerned by the regulation, although the declared product is classified under a nomenclature code impacted by the EUDR.

Y129	Goods other than those falling under the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation.
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A new TARIC document code Y132 has been created to cover Article 1.2 of the EUDR where it is stated that the Regulation does not apply to the relevant products listed in Annex I produced before the date indicated in Article 38(1).

Y132	Exemption from the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation by virtue of paragraph 2 of Article 1.
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A new TARIC document code Y133 has been created to cover the exemption defined in the second explanatory paragraph in Annex I, stipulating that the regulation does not apply to goods if they are produced entirely from material that has completed its lifecycle and would otherwise have been discarded as waste as defined in Article 3, point (1) of Directive 2008/98/EC.

Y133	Exemption from the provisions of Regulation (EU) 2023/1115 on deforestation and forest degradation by virtue of the second explanatory paragraph of Annex I (goods produced from material that has completed its lifecycle)
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A new TARIC document code Y141 has been created to cover the exemption defined in Article 38(3) 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. For these operators, the provisions from Article 38(2) shall apply as from 30 June 2025. This means that this TARIC document code will be declarable in customs only until 29 June 2025.

Y141	Exemption for operators, as defined in Article 38(3) of Regulation (EU) 2023/1115
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A new TARIC document code Y142 has been created declarations made in the context of a non-commercial activity (Article 2 (15), 2(17) and 2(18) of Regulation (EU) 2023/1115) where this Regulation does not apply.

Y142	Exemption for non-commercial activity (Article 2 (15), 2(17) and 2(18) of Regulation (EU) 2023/1115).
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There is no need to create a specific TARIC document code for the registration as only the registered importers can present a due diligence statement, for which a specific TARIC document code has been created (C716).

Incoterms relating to EUDR

Under EUDR it is the EU customer or importer who needs to create the DDS so that products can be imported into the eurozone. When shipping globally, freight moves around the world under various incoterms. Incoterms are the standard contract terms used in importing/exporting goods. If you are shipping goods, knowing your incoterms is essential to understanding who is responsible for what in your supply chain; for more information: [Incoterms](#). This is important to understand as if goods are being imported into the eurozone under the term DDP (for example):

- **DDP – Delivered Duty Paid:** The seller, in this case the UK distributor, is responsible for entire shipment, including customs clearance and fees, and delivering the goods to the buyer's premises. This incoterm places the maximum responsibility on the seller.

In this scenario, the UK organisation using this incoterm is both the exporter and importer to the eurozone. Therefore, *they are responsible for creating the final book DDS*.

Customs documentation and how the TARIC codes would be used

The following screenshot³ shows how the data will be used in the customs declaration. To look at the full customs documentation please use this link [The single administrative document \(SAD\) - European Commission](#)

	25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading	28 Financial and banking data	HS/TARIC Document Code
1	29 Office of exit	30 Location of goods			
31 Packages and description of goods	Marks and numbers - Container No(s) - Number and kind			32 Item No	33 UK Commodity Code or EU TARIC
				34 Country origin Code	35 Gross mass (kg)
				a b 37 PROCEDURE	38 Net mass (kg)
				39 Quota	
				40 Summary declaration/Previous document	
44 Additional information/ Documents produced/ Certificates and authori- zations	DDS Reference and Verification Numbers			41 Supplementary units	
				A.I. Code	
				46 Statistical value	

- RN/VN - these are the reference and verification numbers from the DDS for the product
- Box 28 is for the HS/TARIC - this is the extra EUDR TARIC code that will be using Box 28 Financial and banking data until the form is updated to reflect the changes
- Box 33 is for the EU TARIC code or UK commodity code

Clearing customs

The EU's Customs Decision System (CDS) interacts with Traces.

³ Courtesy of the European Commission's single administrative document (SAD) customs documentation

CDS **ONLY** checks the validity of the DDS reference in Traces. It does not match the identity of the Operator who submitted the DDS in Traces to the Importer of Record per the customs paperwork.

Therefore, it should be possible to use the existing DDS reference (provided by the publisher or distributor) to clear customs. However, the EU operator (Importer of record) should subsequently submit a new DDS (referring to the previous existing DDS communicated by the publisher or distributor) to meet their obligations under the regulation, which could be subject to audit by the relevant National Competent Authorities at a later date. Therefore, the importer does **NOT** need to create a new DDS at the point of import. The clearance can be achieved using the DDS provided with the books by the distributor/publisher – though that does suggest it is important that by that point, a single DDS has been created for all the books in the shipment being imported, rather than a raft of DDS's that relate to separate books or, indeed, all the various papers involved.

The importer does still need to create a DDS that encompasses the imported DDS to complete the process, but does not per se need to create their own DDS and use it for customs clearance itself.

Some general points to consider with shipping

- Publishers and Printers should not be shipping consignments if they are not happy their supply chain has completed their own due diligence,
- Quay Rent, Detention and Demurrage - charges are prohibitive for Quay Rent and demurrage for goods that are uncleared and not allowed into free circulation,
- When goods are shipped as full containers (FCL) there are charges for leaving the container on the quay, and then for keeping hold of the container longer than is permitted under the individual agreement. The container can only be removed under bond and to a government approved facility if the goods are not cleared,
- Where goods are shipped as part of a full container (LCL) the container will be unpacked at a customs' approved facility and held in a bonded area of that warehouse. As there is limited space then the cost is much more than you would normally pay for general storage,
- Charges can quickly add up, within a very short time the charges could become more than the value of the goods, and this may lead to disputes and the cargo to be abandoned,
- Abandoned cargo is very rare in Publishing, but it is very costly,
- Although the Importer of Record, usually your EU customer, is responsible for the EUDR declaration, in the event of cargo being abandoned, all charges due go back to the shipper. So, the costs would feed back to the freight forwarder at origin, who would then pass the charge back to the printer, who would then pass those charges back to the original contractor, The Publisher. However, this will of course be dependent on the contracts in place between all the organisations concerned.

Extra resources

Here are series of links to documents to help explain the trading terms and trading between Ireland and Northern Ireland.

[EUDR and the importance of HS and TARIC codes - What companies need to know now](#)

[Exporting from Northern Ireland](#)

[Trade between Ireland and Northern Ireland](#)

[Cross boarder trade in Ireland FAQs](#)

[Minutes Of Evidence Report](#) - Discussions on Northern Ireland's role in EUDR

[Incoterms](#)

Help with understanding the transition period

The EUDR regulation states that it will go live on the 30 December 2025, but what does this mean for products produced before that date? The EU Commission has designated a transition period which covers product produced between the 29 June 2023 and the 30 December 2025. Any product produced before 29 June 2023 only must comply with the existing EUTR regulation until 31 December 2028 before it then falls under the EUDR regulation. Product produced between the 29 June 2023 and 30 December 2025 falls under the requirements of EUDR.

The following table and accompanying “Q1” text is taken directly from the [Updated Guidance Document for Regulation on Deforestation Free Products](#). It has also been redrawn to make it readable.

Q1 Are paper products which are placed on the market from 30 December 2025 but that are manufactured from timber that was harvested and placed on the market between 29 June 2023 and 30 December 2025 required to have a Due Diligence Statement?

In such cases the harvested timber and the products manufactured from such timber must comply with EUTR. They do not need a Due Diligence Statement, as requirement applies to products in scope of EUDR.

The table below demonstrates the applicable legislation to timber products covered by the Annex of Regulations (EU) No 995/2010:

Relevant products	Date of production	Date of placing relevant commodity or relevant product on the EU market		
		Before 30 December 2025	From 30 December 2025 (inclusive) to 30 December 2028 (inclusive)	From 31 December 2028 (inclusive)
Timber and timber products defined in the Annex of Regulation (EU) No 995/2010 (EUTR)	Before 29 June 2023	Regulation (EU) No 995/2021 EUTR	Regulation (EU) No 995/2021 EUTR	Regulation (EU) 2023/1115 (EUDR)
	From 29 June 2023 (inclusive)	Regulation (EU) No 995/2021 EUTR	Regulation (EU) 2023/1115 (EUDR)	Regulation (EU) 2023/1115 (EUDR)

The T&FWG have researched this area extensively to try and provide guidance for the reader. Here are the points that could be established:

- The EU Commission is going to provide a “conventional EU reference number” to be used for EU transition stocks to be issued in the next set of FAQs from the EU, due to be published in August/September,
- This number can **only** be used for timber, pulp and paper stock produced in the EU or placed on the EU market during the transition period as it was subject to the European Union Timber Regulation (EUTR). The main thing is that the publisher must conduct their own due diligence

and if they can prove that the papers used in the manufacture of a book have not caused deforestation or land degradation then there will be no problem in selling the stock to the eurozone. The number is likely (but not yet confirmed) to take this format 99EU9999999999,

- This number is to be used in EU Traces to generate a DDS for the product,
- This number cannot be applied to non-EU sources,
- It is not possible to extend the transition stocks allowance for the EU, to non-EU countries (or specifically the UK), due to auditing concerns. The competent authorities, responsible for auditing EUDR, do not have any way of checking that product is produced during the transition period or according to EUTR, if it comes from outside the EU, as they do not have jurisdiction to audit those countries. Hence, if a code existed for non-EU transition stocks, they could not validate how that code is being applied,
- The T&FWG have been told by the various mills that they are having conversations with, that the mills priority is to be ready for EUDR go-live on the 30 December 2025. They are not looking back retrospectively at stock they have already sold.

The British Printing Industries Federation (BPIF) is lobbying the UK government on several issues around EUDR and how hard it is to implement the regulation. The transition period is forming part of this conversation.

The T&FWG acknowledges that this a huge issue for the UK publishing industry. The only advice that the T&FWG can give at this time of writing is that all publishers need to conduct a risk assessment into their own stock and decide on what they are going to do with it. Publishers might also want to contact their legal representative.

This is a constantly changing landscape and organisations are working on solutions for products that fall into the transition period.

Risk assessment document for stock currently in warehouses

Publishers are going to have to decide what they are going to do with the stock product already in their warehouses/distribution centres. One option is to conduct a risk assessment to see how compliant their product is. Do they have enough information/documentation about the papers used in the product to prove that they are EUDR compliant? If that is the case, then they can be sold in the EU. If not, they are going to have to decide what to do and what level of risk is acceptable (if any). Publishers are advised to contact their legal representative regarding this.

The following Excel spreadsheet included herein with kind permission of BIC member [CPI](#), is a document that could help publishers with that task. The spreadsheet is interactive and will populate fields depending upon answers given. Again – BIC recommends legal counsel be sought in addition to using this spreadsheet tool. Readers should be aware that this spreadsheet does not constitute legal advice and is not intended to be used as such: [Publisher transitional stock analysis](#).

Risk assessment of the supply chain

Another part of EUDR is that all organisations are required to conduct a risk assessment of their supply chains. The following Excel spreadsheet developed by CPI included herein and with their permission is a tool that will help organisations in the book industry supply chain assess their level of risk. This is again an interactive tool and uses country risk levels as part of its assessment, as well as upstream organisations in the supply chain back to the forestry sources: [EUDR questionnaire and risk assessment](#).

Here is the EUDR list of the [EU country classifications risk level](#).

Communicating Due Diligence Statement (DDS) and GPS data in ONIX

[EDItEUR's ONIX Application Note: EU Deforestation Regulation and ONIX](#)

Glossary

Acronym	Full name	Description	Further notes
	Commodity code	A commodity code is a standard system of numbers that are used to identify the goods and services that are being purchased	https://www.gov.uk/trade-tariff
DDS	Due Diligence Statement	This is the statement created in EU Traces that contains the geolocation and species data of the trees used to make the paper and then books.	
DSL	Data Security Law	This is a Chinese law that introduces the concept of Important Data which, if mishandled could harm national security, public interest, or economic stability	
EORI	Economic Operators Registration and Identification	This unique identifier is used by customs authorities in the UK and EU when businesses or individuals interact with customs for import and export activities. EORI numbers are specific to the EU and trading with the EU.	
EUDR	European Union Deforestation Regulation	The regulation that requires seven commodities (cocoa, coffee, soy, palm oil, wood, rubber, and cattle, and their derivatives) are deforestation or land degradation free before they can be imported or exported in the EU.	Regulation on Deforestation-free products - European Commission Frequently Asked Questions - Deforestation Regulation - European Commission
EUTR	European Union Timber Regulation	The European Timber Regulation (EUTR) aims to stop the trade of illegal timber through banning placing illegally harvested timber on the EU market.	https://eur-lex.europa.eu/eli/reg/2010/995/oj/eng
	EU Traces	This is the EU system that allows organisations to declare that due diligence has been performed before the import, export, domestic production or merchandising of products that are in scope of EUDR	
	GeoJSON	GeoJSON is an open standard format designed for representing simple geographical features, along with their non-spatial attributes.	
	Incoterms	Incoterms are the standard contract terms used in importing/exporting goods.	Incoterms Explained [2025 Ultimate Guide] Freightos
ONIX	Online information exchange	ONIX (Online Information exchange) refers to any of three XML standard metadata formats developed by EDItEUR for use primarily within the book trade. ONIX was originally a single standard for capturing and communicating bibliographic data relating to books.	https://www.editeur.org/83/Overview/
PIPL	Personal Information and Protection Law	PIPL is a Chinese law governs how personal information is collected, used, and exported. Several national standards explicitly include precise location data and tracking data as “sensitive personal information”	

POD	Print on Demand	Print on demand (POD) is a printing technology and business process in which book copies (or other documents, packaging, or materials) are not printed until the company receives an order, allowing prints in single or small quantities.	
RN	Reference Number	This number is generated by EU Traces when a DDS is created and is the number that needs to be passed down the supply chain.	
TARIC codes	Integrated Tariff of the European Communities		TARIC data created for Regulation (EU) 2023/1115 on deforestation and forest degradation
	Transition period	This is the period from the 29 June 2023 to 30 December 2025 that due diligence statements are required for product being imported and exported from the go-live date of 30 December 2025	
VN	Verification Number	This number is generated by EU Traces when a DDS is created and is the second number that needs to be passed down the supply chain.	