



2026/2102

17.9.2026

COMMISSION DELEGATED REGULATION (EU) 2026/2102

of 13 July 2026

**amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the
list of relevant commodities and relevant products**

(Text with EEA relevance)

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 995/2010⁽¹⁾, and in particular Article 34(1) thereof,

Whereas:

- (1) Regulation (EU) 2023/1115 lays down rules aiming to minimise the Union's contribution to deforestation and forest degradation. It does so by imposing due diligence obligations on operators, downstream operators and traders placing on, making available on, or exporting from the Union market relevant commodities and products listed in Annex I to that Regulation.
- (2) It is necessary to amend Annex I to Regulation (EU) 2023/1115 to introduce limited and targeted technical fixes in order to ensure legal certainty for operators, downstream operators, traders, and competent authorities on which categories of products fall within the scope of that Regulation. In addition, it is necessary to amend that Annex I to add and remove certain relevant products from the scope of that Regulation in light of trade, environmental and economic data. Changes to Annex I to Regulation (EU) 2023/1115 are also necessary to avoid downstream derived products of certain relevant commodities being placed on the Union market without complying with the obligations of Regulation (EU) 2023/1115, when that undermines the objectives of the Regulation to fight deforestation and forest degradation, and to prevent the relocation of the deforestation risk. As stipulated in Article 34(2) point i of Regulation (EU) 2023/1115, the evaluation of its scope and amending the list of relevant products, including the inclusion of hides, skins and leather of cattle and derived products will be part of the general review in 2030 foreseen by Article 34(2). For this purpose, the Commission will continue monitoring relevant products that have been subject to the amendments to Annex I.
- (3) Differentiating between HS Code 0102 21 *Cattle, pure-bred breeding animal*, and HS Code 0102 29 *Cattle, other* presents no added value to achieve the objectives of Regulation (EU) 2023/1115. The replacement of the two HS Codes with HS Code ex 0102 *Live cattle* facilitates the implementation of that Regulation for operators and traders, without changing its product scope.
- (4) Fresh cattle tongues are a derived product of cattle. While fresh cattle tongues are included in the product scope of Regulation (EU) 2023/1115, frozen cattle tongues are not. The exclusion of frozen cattle tongues from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the cattle sector and for operators placing the relevant goods on the Union market and may result in the relocation rather than the elimination of the deforestation risk. In addition, including only fresh cattle tongues in the scope of Regulation (EU) 2023/1115 and excluding their frozen form presents no added value to achieve the objectives of that Regulation. Therefore, HS Code 'ex 0206 21 00 Frozen cattle tongues' should be added to Annex I to that Regulation.

⁽¹⁾ OJ L 150, 9.6.2023, p. 35, ELI: <http://data.europa.eu/eli/reg/2023/1115/oj>.

- (5) Hides, skins and leather are derived products from cattle. Considering the differentiation of the leather downstream value chain from the meat value chain, asymmetries in trade flows between meat and hides, and the relatively low economic value of cattle skins and hides compared to meat within the overall cattle production, economic operators in the Union have limited leverage to demand the information necessary to comply with Regulation (EU) 2023/1115 from their suppliers. In addition, the exclusion of downstream leather products from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the leather sector and for operators placing the relevant goods on the Union market and may result in the relocation rather than the elimination of the deforestation risk. For those reasons, HS Codes 'ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not dehaired or split', 'ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared', and 'ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114', should be deleted from Annex I to Regulation (EU) 2023/1115.
- (6) Soluble coffee is a type of coffee made from brewed coffee beans that have been processed and dried into a powder or granules. While roasted or green coffee beans are included in the product scope of Regulation (EU) 2023/1115, soluble coffee is not, despite its contribution to deforestation and forest degradation. The exclusion of soluble coffee from the scope of Regulation (EU) 2023/1115 creates a fragmented and incoherent approach for the coffee sector and for operators placing the relevant goods on the Union market, as soluble coffee may be placed on or exported from the Union market without complying with the obligations of Regulation (EU) 2023/1115, and may result in the relocation rather than the elimination of the deforestation risk, ultimately undermining the objectives of that Regulation of fighting deforestation and forest degradation. Therefore, HS Code '2101 11 00 Extracts, essences and concentrates of coffee' should be added to Annex I to that Regulation.
- (7) Several codes listed under 'Oil Palm' and 'Rubber' in Annex I to Regulation (EU) 2023/1115 encompass products which can be manufactured with commodities that are not relevant commodities under that Regulation. Therefore, it is necessary to clarify that products included in that Annex fall within the scope of Regulation (EU) 2023/1115 only in so far as they are produced using a relevant commodity, by the addition of 'ex' in front of several entries. In addition, it is necessary to clarify which species are encompassed in the commodities 'Cattle', 'Oil Palm', 'Rubber' in order to make clear that products do not fall within the scope of Regulation (EU) 2023/1115 in so far as they are made from other species. In the case of 'Wood', products listed in Annex I to Regulation (EU) 2023/1115 do not fall within the scope of that Regulation if they are made of bamboo, rattan, and other materials of woody nature, such as reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark in addition to bamboos and rattans.
- (8) Oleochemicals are chemical compounds derived from natural oils and fats, typically sourced from plants and animals, including palm oil. Oleochemicals are used as raw materials or intermediates in a wide variety of applications, including the manufacturing of paints and coatings, pharmaceuticals, lubricants, and food additives. Annex I to Regulation (EU) 2023/1115 does not contain all relevant palm oil derivatives used in the oleochemicals industry. The exclusion of certain oleochemicals from the scope of Regulation (EU) 2023/1115 leads to different rules applying to operators placing the relevant goods on the Union market, as certain oleochemicals may be placed on or exported from the Union market without complying with the obligations of Regulation (EU) 2023/1115, and may result in the relocation rather than the elimination of the deforestation risk, ultimately undermining the objectives of that Regulation of fighting deforestation and forest degradation. Therefore, Annex I to Regulation (EU) 2023/1115 should be amended to include the HS Codes of additional palm oil derivatives which form part of the oleochemicals supply chain and are used for the manufacturing of oleochemicals.

- (9) In order to protect human and animal health and safety, the obligations laid down in Regulation (EU) 2023/1115 should not apply to the extent that the relevant products are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC of the European Parliament and of the Council ⁽²⁾, Regulation (EC) No 726/2004 of the European Parliament and of the Council ⁽³⁾ or Regulation (EU) 2019/6 of the European Parliament and of the Council ⁽⁴⁾.
- (10) Retreaded tyres are used tyres at the end of their life cycle. Through the retreading process, a new rubber tread is applied to the old tyre casing, allowing a life-extension of the tyre. New rubber treads used for retreading used tires have a comparatively limited impact on deforestation and forest degradation. Moreover, retreading extends the life cycle of used tyres thus encouraging circular and resource efficient practices. Therefore, HS Code ex 4012 in Annex I to Regulation (EU) 2023/1115 should be replaced with HS code ex 4012 90 30 to limit the obligations under that Regulation exclusively to the new rubber tread.
- (11) Conveyor, transmission belts, and other articles of vulcanised rubber covered by HS codes 4010 and 4016 of the Combined Nomenclature contain low amounts of natural rubber and therefore their contribution to deforestation is limited. Subjecting these products to the obligations laid down in Regulation (EU) 2023/1115 is not proportionate with regard to their contribution to the achievement of the objectives of that Regulation. Therefore, HS codes 'ex 4010 Conveyor or transmission belts or belting of vulcanised rubber' and 'ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40' should be deleted from Annex I to Regulation (EU) 2023/1115.
- (12) Annex I of Regulation (EU) 2023/1115 includes soya beans used in the food, feed and chemical industry but also soya beans used for sowing. Soya beans for sowing represent negligible trade volumes and are part of a separate value chain with distinct certification, testing and traceability systems in place. Taking also into consideration the plan from the Commission for resilience, strategic autonomy and sustainability of the EU protein system ⁽⁵⁾, subjecting soya beans used for sowing to the obligations laid down in Regulation (EU) 2023/1115 is not proportionate with regard to their contribution to the achievement of the objectives of that plan. For these reasons, and in line with the 2025 Vision for Agriculture and Food ⁽⁶⁾, HS code '1201 Soya beans, whether or not broken' should be replaced by HS code '1201 90 00 Soya beans, whether or not broken: other' in Annex I to Regulation (EU) 2023/1115.
- (13) Aircraft seats (9401 10 00) and motor vehicles seats (9401 20 00) covered by HS code ex 9401 contain a limited amount of wood and therefore their contribution to deforestation and forest degradation is limited. Subjecting those products to the obligations of Regulation (EU) 2023/1115 is not proportionate with regard to their contribution to the achievement of the objectives of that Regulation. For that reason, HS code ex 9401 in Annex I to Regulation (EU) 2023/1115 should be replaced by the specific list of codes of seats and parts of seats that are made of wood and which do not include aircraft seats and motor vehicles seats.

⁽²⁾ Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67, <http://data.europa.eu/eli/dir/2001/83/oj>).

⁽³⁾ Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/726/oj>).

⁽⁴⁾ Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43, ELI: <http://data.europa.eu/eli/reg/2019/6/oj>).

⁽⁵⁾ European Commission, Action Plan for resilience, strategic autonomy and sustainability of the EU protein system, Brussels, 7.7.2026, COM(2026) 355 final, <https://webgate.ec.europa.eu/circabc-ewpp/d/d/workspace/SpacesStore/ef70a412-028e-49c0-b966-7344a46952f1/download>.

⁽⁶⁾ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, 'A Vision for Agriculture and Food – Shaping together an attractive farming and agri-food sector for future generations', Brussels, 19.2.2025, COM(2025) 75 final, EUR-Lex - 52025DC0075 - EN - EUR-Lex.

- (14) Certain entries in Annex I to Regulation (EU) 2023/1115 could give rise to ambiguity whether waste, used and second-hand products fall within the scope of Regulation (EU) 2023/1115, thus discouraging circular and resource efficient practices. Therefore, a clarification has been added for certain HS codes to make clear that products covered by those codes do not fall within the scope of that Regulation where they qualify as waste within the meaning of Article 3, point (1), of Directive 2008/98/EC of the European Parliament and of the Council ⁽⁷⁾, or as used or second-hand products. The same applies to components of relevant products covered by those codes if they qualify as waste, used or second-hand products.
- (15) Samples of products and products used for examination, analysis, and testing, within the meaning of Articles 86 and 95 of Council Regulation (EC) No 1186/2009 ⁽⁸⁾, are used by economic operators for different purposes such as quality testing, design validation, and market research but also for analytical purposes. Samples of products are of negligible value and quantity and can be used by companies to solicit orders from new suppliers. Products used for examination, analysis and tests are used by economic operators to determine their composition, quality or other technical characteristics for the purposes of information or industrial, commercial or scientific research. Those products are either completely used up or destroyed in the course of the examination, analysis or testing or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing. Samples of products and products used for examination, analysis, and testing can come from suppliers with whom the company does not yet have a contractual relationship, and with which they may never enter into a contractual agreement. Subjecting samples of products and products used for examination, analysis, and testing to Regulation (EU) 2023/1115 would not be proportionate with regard to their contribution to the achievement of the objectives of that Regulation. Therefore, Regulation (EU) 2023/1115 should clarify that samples of products and products which undergo examination, analysis or tests do not fall within the scope of that Regulation.
- (16) Packing materials and packing containers placed on the Union market or exported as products on their own, fall within the scope of Regulation (EU) 2023/1115. However, it should be made clear that packing materials and containers do not fall within the scope of that Regulation when they are used to support, protect, or carry another product placed on the market or exported. In addition, packing materials and containers clearly suitable for repetitive use can be re-exported or made available on the market as products on their own and thus be subject to the due diligence obligations of Regulation (EU) 2023/1115. Therefore, it is necessary to clarify that packing materials and containers clearly suitable for repetitive use used to support, protect or carry another product placed on the market and presented with that product do not fall within the scope of Regulation (EU) 2023/1115 from the moment they are used for such purpose and then onwards. Such packing materials and containers are not covered by Regulation (EU) 2023/1115 regardless of whether the product that is supported, protected or carried is within the scope of that Regulation. Annex I to Regulation (EU) 2023/1115 already excludes from the scope of entry 4415, which covers packing made of wood, packing material used to support, protect or carry another product placed on the market. Nevertheless, it should be made clear that single use packing materials and containers and packing material and containers clearly suitable for repetitive use covered by other entries in Annex I to Regulation (EU) 2023/1115 do not fall within the scope of that Regulation.
- (17) Marketing and information materials, such as labels, placed on the Union market or exported as products on their own, generally fall within the scope of Regulation (EU) 2023/1115. However, it should be made clear that marketing and information materials accompanying another product or supplied for marketing or information purposes free of charge do not fall within the scope of that Regulation.

⁽⁷⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: <http://data.europa.eu/eli/dir/2008/98/oj>).

⁽⁸⁾ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/reg/2009/1186/oj>).

- (18) Items of correspondence, within the meaning of Article 1, point (26), of Commission Delegated Regulation (EU) 2015/2446 ^(*), serve a communication purpose and thus are not placed or made available on the market. Therefore, it is necessary to clarify that items of correspondence do not fall within the scope of Regulation (EU) 2023/1115.
- (19) Regulation (EU) 2023/1115 should therefore be amended accordingly.
- (20) To provide economic operators, competent authorities, and customs authorities legal clarity and time for their preparations before the entry into application of Regulation (EU) 2023/1115, this Regulation should enter into force on the day following that of its publication on the *Official Journal of the European Union*.
- (21) To provide economic operators, competent authorities, and customs authorities the necessary time to adapt to the new categories of relevant products added to the scope of Regulation (EU) 2023/1115, the application of certain provisions of this Regulation should be deferred,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EU) 2023/1115 is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the 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, 13 July 2026.

For the Commission
The President
Ursula VON DER LEYEN

^(*) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

ANNEX

The table in Annex I to Regulation (EU) 2023/1115 is amended as follows:

- (1) in the column 'Relevant commodity', the following table note (1) is added after the entry 'Cattle':

'(1) This Regulation only applies to cattle of the genus *Bos* and its sub-generas: *Bos*, *Bibos*, *Novibos*, and *Poephagus* falling under HS subheadings 0102 21 and 0102 29. It does not apply to buffalo (*Syncerus* genus) or bison (*Bison* genus) or any other live bovine animals.'
- (2) in the column 'Relevant commodity', the following table note (2) is added after the entry 'Oil palm':

'(2) This Regulation applies to oil palm of *Elaeis* spp. (including *Elaeis guineensis*). It does not apply to babassu oil from genus *Attalea* spp. (including *Attalea speciosa*) and other vegetable oils from other palm tree species.'
- (3) in the column 'Relevant commodity', the following table note (3) is added after the entry 'Rubber':

'(3) This Regulation applies to rubber of *Hevea brasiliensis*. It does not apply to balata, gutta-percha, guayule, chicle and similar natural gums produced with other species and to synthetic rubber products.'
- (4) in the column 'Relevant commodity', the following table note (4) is added after the entry 'Wood':

'(4) This Regulation does not apply to bamboo, rattan and other materials of a woody nature and therefore it does also not apply to relevant products listed under the relevant commodity "Wood" to the extent that those products are made of bamboo, rattan and other materials of a woody nature.'
- (5) in the column 'Relevant products', the following table note (5) is added to the heading 'Relevant products':

'(5) This Regulation does not apply to:

 - (a) Samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders;
 - (b) Products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are either completely used up or destroyed in the course of the examination, analysis or testing, or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing.'
- (6) the column 'Relevant products' is amended as follows:
 - (a) the entry '0102 21, 0102 29 Live cattle' is replaced by the following:
'ex 0102 Live cattle';
 - (b) after the entry 'ex 0206 10 Edible offal of cattle, fresh or chilled', the following entry is inserted:
'ex 0206 21 00 Frozen cattle tongues
(This provision shall apply from 30 December 2027)';
 - (c) the entries 'ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split', 'ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared' and 'ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114' are deleted;
 - (d) after the entry '1802 Cocoa shells, husks, skins and other cocoa waste' the following text is added:
'(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)';

- (e) after the entry '0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion' the following entry is inserted:

'2101 11 00 Extracts, essences, and concentrates of coffee

(This provision shall apply from 30 December 2027);

- (f) the entries '1207 10 Palm nuts and kernels', '1511 Palm oil and its fractions, whether or not refined, but not chemically modified', '1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified' and '1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)' are replaced by the following:

'ex 1207 10 00 Palm nuts and kernels

ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

ex 1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC);

- (g) after the entry 'ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified', the following entries are inserted:

'ex 1516 20 Palm, palm kernel and babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC of the European Parliament and of the Council (*), Regulation (EC) No 726/2004 of the European parliament and of the Council (**), or Regulation (EU) 2019/6 of the European Parliament and of the Council (***)

(This provision shall apply from 30 December 2027)

ex 1518 00 Palm, palm kernel and babassu oils and their fractions boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(This provision shall apply from 30 December 2027)

ex 1520 00 Crude glycerol, glycerol waters and lyes that have been produced using oil palm';

(This provision shall apply from 30 December 2027)

(*) Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67, <http://data.europa.eu/eli/dir/2001/83/oj>).

(**) Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/726/oj>).

(***) Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43, ELI: <http://data.europa.eu/eli/reg/2019/6/oj>).;

- (h) the entry '2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils' is replaced by the following:
'ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils';
- (i) after the entry 'ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils', the following entries are inserted:
'ex 2905 16 Octanol (octyl alcohol) and isomers thereof, that have been synthesized using oil palm
(This provision shall apply from 30 December 2027)

ex 2905 17 00 Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol), that have been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
(This provision shall apply from 30 December 2027)

ex 2905 19 00 Other saturated monohydric alcohols, not elsewhere specified or included, that have been synthesized using oil palm
(This provision shall apply from 30 December 2027);
- (j) the entry 'ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product)' is replaced by the following:
'ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product), that has been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)'
- (k) after the entry 'ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product), that has been synthesized using oil palm', the following entry is inserted:
'ex 2915 39 Esters of acetic acid, other than ethyl acetate, vinyl acetate, n-butyl acetate and dinoseb (ISO) acetate, that have been synthesized using oil palm
(This provision shall apply from 30 December 2027);
- (l) the entry '2915 70 Palmitic acid, stearic acid, their salts and esters' is replaced by the following:
'ex 2915 70 Palmitic acid, stearic acid, their salts and esters that have been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6);
- (m) the entry '2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)' is replaced by the following:
'ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts; acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6);

- (n) after the entry 'ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts, acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm' the following entries are inserted:

'ex 2916 15 Oleic, linoleic, linolenic acids, their salts and esters that have been synthesized using oil palm

(This provision shall apply from 30 December 2027)

ex 2916 19 10 Undecenoic acids, its salts and esters that have been synthesized using oil palm

(This provision shall apply from 30 December 2027)

ex 2921 19 Acyclic monoamines and their derivatives; salts thereof, other than methylamine, di- or trimethylamine and their salts, 2-(N,N-dimethylamino)ethylchloride hydrochloride, 2-(N,N-diethylamino)ethylchloride hydrochloride and 2-(N,N-diisopropylamino)ethylchloride hydrochloride, that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 2923 90 00 Quaternary ammonium salts and hydroxides, other than choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate, that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 2924 19 00 Acyclic amides, carbamates and their salts, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO), that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 3401 11 00 Soap in the form of bars, cakes, moulded pieces or shapes for toilet use (including medicated products), that contain or have been made using oil palm

(This provision shall apply from 30 December 2027)

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

ex 3401 20 Soap in forms other than bars, cakes, moulded pieces or shapes, that contain or have been made using oil palm

(This provision shall apply from 30 December 2027);

- (o) the entry '3823 11 Stearic acid, industrial' is replaced by the following:

'ex 3823 11 00 Stearic acid, industrial that has been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6);

- (p) the entry '3823 12 Oleic acid, industrial' is replaced by the following:

'ex 3823 12 00 Oleic acid, industrial that has been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6);

- (q) the entry '3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)' is replaced by the following:
'ex 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining other than stearic acid, oleic acid and tall oil fatty acids, that have been synthesized using oil palm
(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC);
- (r) the entry '3823 70 Industrial fatty alcohols' is replaced by the following:
'ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm';
- (s) after the entry 'ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm', the following entries are inserted:
'ex 3824 99 Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, that contain or have been made using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
(This provision shall apply from 30 December 2027)

ex 3907 29 Other polyethers in primary forms, other than bis(polyoxyethylene) methylphosphonate, that have been made using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)
(This provision shall apply from 30 December 2027);
- (t) the entry '4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip' is replaced by the following:
'ex 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip';
- (u) after the entry 'ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber', the following text is added:
'(not including used products and second-hand products);
- (v) the entry 'ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber' is deleted.
- (w) the entry 'ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber' is replaced by the following:
'ex 4012 90 30 Tyre treads';
- (x) after the entry 'ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber', the following text is added:
'(not including used products and second-hand products);
- (y) the entry 'ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40' is deleted;
- (z) after the entry 'ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber', the following text is added:
'(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
(not including used products and second-hand products);
- (aa) the entry '1201 Soya beans, whether or not broken' is deleted and replaced by the following:
'1201 90 00 Soya beans, whether or not broken: other';

- (bb) the entry '4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms' is replaced by the following:

 'ex 4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms

 (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

 (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)';
- (cc) the entry '4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated' is replaced by the following:

 'ex 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated';
- (dd) the entry '4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared' is replaced by the following:

 'ex 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

 (not including used products and second-hand products)';
- (ee) the entry '4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like' is replaced by the following:

 'ex 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like

 (not including used products and second-hand products)';
- (ff) the entry '4405 Wood wool; wood flour' is replaced by the following:

 'ex 4405 Wood wool; wood flour

 (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)';
- (gg) the entry '4406 Railway or tramway sleepers (cross-ties) of wood' is replaced by the following:

 'ex 4406 Railway or tramway sleepers (cross-ties) of wood

 (not including used products and second-hand products)';
- (hh) the entry '4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm' is replaced by the following:

 'ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm

 (not including used products and second-hand products)';
- (ii) the entry '4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm' is replaced by the following:

 'ex 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm';

- (jj) the entry '4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed' is replaced by the following:

'ex 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed
(not including used products and second-hand products)';
- (kk) the entry '4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances' is replaced by the following:

'ex 4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
(not including used products and second-hand products)';
- (ll) the entry '4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances' is replaced by the following:

'ex 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
(not including used products and second-hand products)';
- (mm) the entry '4412 Plywood, veneered panels and similar laminated wood' is replaced by the following:

'ex 4412 Plywood, veneered panels and similar laminated wood
(not including used products and second-hand products)';
- (nn) the entry '4413 Densified wood, in blocks, plates, strips or profile shapes' is replaced by the following:

'ex 4413 Densified wood, in blocks, plates, strips or profile shapes
(not including used products and second-hand products)';
- (oo) the entry '4414 Wooden frames for paintings, photographs, mirrors or similar objects' is replaced by the following:

'ex 4414 Wooden frames for paintings, photographs, mirrors or similar objects
(not including used products and second-hand products)';
- (pp) the entry '4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
(not including packing material used exclusively as packing material to support, protect or carry another product placed on the market)' is replaced by the following:

'ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
(not including used products and second-hand products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)';

- (qq) the entry '4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves' is replaced by the following:
 'ex 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
 (not including used products and second-hand products)
 (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)
 (not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards);
- (rr) the entry '4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood' is replaced by the following:
 'ex 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
 (not including used products and second-hand products);
- (ss) the entry '4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes' is replaced by the following:
 'ex 4418 Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
 (not including used products and second-hand products);
- (tt) the entry '4419 Tableware and kitchenware, of wood' is replaced by the following:
 'ex 4419 Tableware and kitchenware, of wood
 (not including used products and second-hand products);
- (uu) the entry '4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94' is replaced by the following:
 'ex 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
 (not including used products and second-hand products);
- (vv) the entry '4421 Other articles of wood' is replaced by the following:
 'ex 4421 Other articles of wood
 (not including used products and second-hand products);
- (ww) the entry 'Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products' is replaced by the following:
 'ex 47 Pulp of wood
 (not including used products and second-hand products)
 (not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)
 ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard
 (not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)
 (not including used products and second-hand products)
 (not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)
 (not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)

(not including items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge);

- (xx) the entry 'ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood' is deleted and replaced by the following:
- 'ex 9401 31 00 Swivel seats with variable height adjustment, of wood
(not including used products and second-hand products)
- ex 9401 41 00 Seats other than garden seats or camping equipment, convertible into beds, of wood
(not including used products and second-hand products)
- ex 9401 61 00 Other seats, with wooden frames, upholstered
(not including used products and second-hand products)
- ex 9401 69 00 Other seats, with wooden frames, other than upholstered
(not including used products and second-hand products)
- ex 9401 80 00 Other seats, of wood
(not including used products and second-hand products)
- ex 9401 91 90 Other parts of seats, of wood
(not including used products and second-hand products);
- (yy) the entry '9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof' is replaced by the following:
- 'ex 9403 30, ex 9403 40, ex 9403 50, ex 9403 60 and ex 9403 91 Wooden furniture, and parts thereof
(not including used products and second-hand products);
- (zz) the entry '9406 10 Prefabricated buildings of wood' is replaced by the following:
- 'ex 9406 10 00 Prefabricated buildings of wood
(not including used products and second-hand products)'.
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