EUDR Decision Tree

TARIC document codes C and Y, import (776) and export (777)

Y code: exemption / not covered

C code: evidence / reference number

Code listed in Annex I?
CN (export) or TARIC (import)

→ No

No EUDR evidence
No C/Y code needed
Ref. no.: **none**

↓ Yes

“ex” code, goods not covered?
Composition verified

→ Yes

Y129 · Goods outside EUDR scope
Only for “ex” codes (B005)
Ref. no.: **none (exemption code)**

↓ No

Non-commercial (C2C)?
Consumer to consumer

→ Yes

Y142 · Non-commercial activity
Art. 2(15), (15a), (15b), (19), (38)
Ref. no.: **none (exemption code)**

↓ No

Produced before 29.06.2023?
Art. 1(2) EUDR

→ Yes

Y132 · Produced before cut-off date
Footnote TM974
Ref. no.: **none (exemption code)**

↓ No

Used, recycled, waste?
Annex I, introductory text

→ Yes

Y133 · Second-hand, waste, recovered
Footnote TM975
Ref. no.: **none (exemption code)**

↓ No

Samples or test goods?
Annex I, table note (5) a/b

→ Yes

Y187 · Samples, examination, tests
Negligible value and quantity
Ref. no.: **none (exemption code)**

↓ No

Packaging?
Only where Annex I names it

→ Yes

Y190 · Packing material, containers
E.g. only 4401, 4405, 4415, 4416, ch. 48
Ref. no.: **none (exemption code)**

↓ No

Medicinal / accessory material?
Only where Annex I names it

→ Yes

Y191 · Medicinal products, correspondence
Accompanying and marketing material
Ref. no.: **none (exemption code)**

↓ No

Micro/small operator before 30.06.2027?
Art. 38(3), status at 31.12.2024

→ Yes

Y141 · Declarable only until 29.06.2027
Footnote TM985
Ref. no.: **none (exemption code)**

↓ No

Goods from the transitional period?
Export/re-import (FAQ 9.2), except downstream export

→ Yes

C718 · Exemption, transitional goods
On market 30.06.2023 until application
Ref. no.: **99EU9999999999 (conventional no.)**

↓ No

Downstream operator?
Operator further down the chain

→ Yes

Export: Y196 non-SME · Y188 SME
Ref. no.: **none (Art. 26(4) EUDR)**
Re-import: C720 non-SME · C725 SME
Ref. no.: **supplier's no. (DDS ref. or identification no.), else 22EU2222222222**

↓ No

Micro/small primary operator?
Simplified declaration, Art. 4a

→ Yes

C717 · Declaration identifier
One-time simplified declaration
Ref. no.: **Identification number (per producer)**

↓ No

Due diligence statement (DDS) held?
Reference number available

→ Yes

C716 · Due diligence statement (DDS)
Reference number in customs declaration
Ref. no.: **DDS reference number**

↓ No

B090 · Export / import not permitted
Action 09: no exemption, no DDS