

Deforestation White Paper

**Worldwide Forest Environments and
their Protection by Regulation on Goods
in UK and EU Law.**

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Executive Summary

At the time of writing, most businesses exporting from, operating within, or importing into the European Union (EU) will soon have to comply with stringent new regulations on the sourcing and use of commodities associated with deforestation. This will be done by introducing new requirements which include:

- Collecting robust and verifiable geographical location of sources data.
- Carrying out a risk assessment in relation to compliance for batches of products, the method of which is laid out in the regulations.
- Supplying Due Diligence statements to the new Information System (IS) of the EU; the statement declaring that all due diligence and mitigation of risk has been exercised to ensure products do not breach the requirements of the regulation.

The regulation introducing these requirements, Regulation (EU) 2023/1115 On the making available in 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, was due for full implementation throughout the EU by the end of 2024. However, the last week has seen the EU Commission rollback on this target and propose a phase-in period of 12 months.

The EU controls on commodities contributing to deforestation and exploitation, will be replicated to a lesser extent, and with some important differences in the United Kingdom (UK) as 'soon as parliamentary time allows' for the passing of the legislation. This paper looks at the requirements and timeframes of these regulations and what businesses must do to comply with the two regimes. The changes they bring to the way supply chains of the commodities in scope is nothing short of seismic in the effects they will have on the way businesses trade, especially in food businesses.



Introduction

Deforestation is a key topic because of the effects this has on planetary parameters including biological diversity, water systems of the world, and carbon dioxide (CO₂) levels in the atmosphere and the resulting climate warming effects of rising CO₂ levels.

Deforestation for agriculture, especially of Primal forests also negatively effects Indigenous peoples and local communities.

Food systems emissions in the United Kingdom were roughly 35 percent of total UK greenhouse gas emissions in 2019. From 2015 to 2021, there has been no increase in reductions of emissions of Green House Gasses (GHGs) from UK economic activity. (Source WRAP - UK Food System GHG Emissions Final Report. Date 6th October 2021 page 72).



The European Commission (EC) estimate that by 2030, up to 248,000 hectares per annum of deforestation would occur due to the production of Cattle, Wood, Oil Palm, Soya, Rubber, Cocoa and Coffee for the EU market alone - Recital 8 of Regulation (EU) 2023/1115, otherwise known as The EU Deforestation Regulations (EUDR).

It is clear and recognised that major actions are required.

Governments must protect forests, the climate and prevent the exploitation of people and environments in food and goods supply chains.

Their 'duty' to do this is demonstrated clearly by the 9th of April victory in the European Court of Human Rights (ECHR) by Members of the Swiss association 'Senior Women for Climate Protection'. They held the Swiss government to account for failing to address climate change and won.

The EU Deforestation Regulations (EUDR) address this. They introduce ethical and environmentally sound trading and sourcing requirements for all businesses trading and using the 7 commodities deemed to be most responsible for the conversion of forested land to agricultural production.

The UK government, also bound by climate accords and worldwide agreements, must also take action to tighten scrutiny of trade in four new key 'Forest Risk Commodities'. It will do so by introducing the UK Due Diligence Forest Risk Commodities Regulations (UKDDFRCRs).

The EU and UK are responsible for a considerable proportion of world deforestation, through the consumption and use of such products and their derivatives.



The EU Deforestation Regulation (EUDR)

The EUDR was formally adopted and came into effect on 29th June 2023. Larger Companies have until 30th December 2024 (excluding any phasing in the EU Commission sets over the next few weeks), to be compliant. Micro and small businesses, may need to fully comply by 30th June 2025.

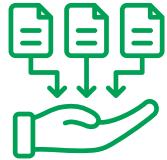
The Regulation concerns seven commodities - cattle, cocoa, coffee, oil palm, soya, wood and rubber - and their derived products. These cannot enter the EU market or be used, if businesses cannot evidence that they are produced in accordance with local laws on labour, indigenous rights, land use, fraud, tax invasion and corruption AND have not resulted in either 'legal' and 'illegal' deforestation. Companies must collect detailed information in demonstration that the relevant products are compliant using a due diligence approach.

The regulation has three main requirements - data collection, risk analysis and mitigation (see figure 1). ALL importers of the relevant products need to follow the data collection steps.

Official controls can be initiated by Competent Authorities (CAs) in cases of 'substantiated concerns' about compliance brought to their attention, and any such concern must be responded to by the CA within 30 days.



Data Collection



Companies must collect information demonstrating that the relevant products are compliant with the regulation.

- Product description
- Amount
- Country or region of origin
- Geolocation of farm/forest plots (polygons if > 4ha)
- Supplier/customer contact
- Conclusive and verifiable information that production was:
 - Deforestation and degradation-free
 - Done in accordance with legislation in country of origin

Risk Assessment



Companies must analyse the information to establish whether or not there is a risk that the product is non-compliant. The Risk Assessment is done using the following Risk Criteria.

- Country/region benchmarking risk level (low-standard-high - this classification will be provided by the European Commission)
- Presence of forests/deforestation
- Indigenous communities/land rights disputes
- Level of corruption, armed conflicts, lack of transparency, etc.
- Chain complexity
- Risk of circumvention or mixing
- Substantiated concerns (where there is verifiable evidence of non-compliance)
- Third party certifications or other complementary information.
- The risk assessment must be reviewed at least annually.

Risk Mitigation



If the risk assessment reveals no risks, then Risk Mitigation is not necessary.

Otherwise, companies importing or producing Relevant Products must carry out risk mitigation, for instance, through collecting more data or undertaking independent surveys or audits. Companies importing or producing Relevant Products must document their risk management practices, keep records, and undergo an independent audit to check their policies, controls, and procedures. They must also appoint a compliance officer at management level.



EUDR Key Dates

Date	Details
No later than 30th June 2024	The Commission to have presented an impact assessment
30th December 2024	'Operators' / 'traders' need to comply with the EUDR
30th June 2025	Micro, Small and Medium-sized enterprises need to fully comply with the EUDR.
30th June 2025	Commission must have conducted a review of the EUDR and provide a report to the European Parliament and Council. This report will consider the commodity scope.
30th December 2025	EU 'operators' need to: <ol style="list-style-type: none">1. Document and review their risk assessments including decisions on risk procedures and measures.2. Publicly report, including on websites, on their due diligence system.
30th December 2026	Environments / ecosystems in scope should have been reviewed and amended as necessary.



EUDR Roles and Responsibilities

There are three main categories of companies, and it is possible that a company might have more than one role:

1. OPERATORS: Importing/exporting relevant products.
2. DOWNSTREAM OPERATORS: Transforming relevant commodities into another relevant product within the EU. Not defined in the regulation but used by the EU Commission in presentations as a useful distinction to clarify roles and responsibilities.
3. TRADERS: Selling relevant products within the EU, without transforming.

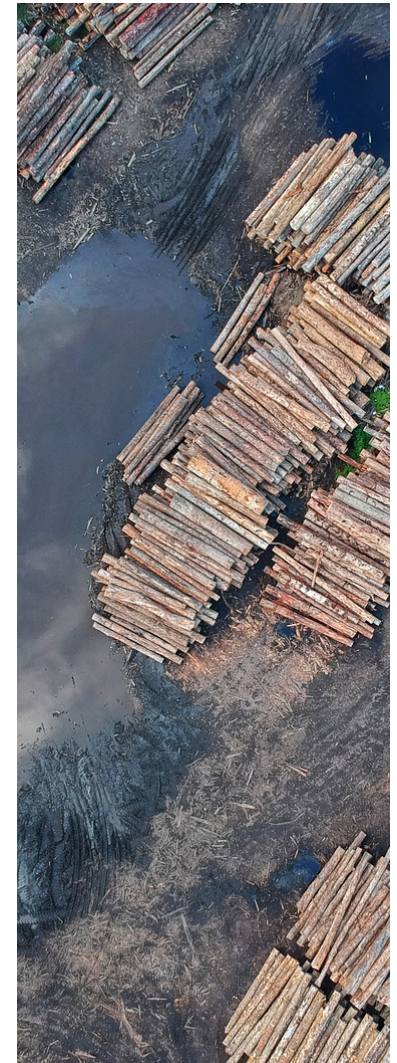
'Operators' have the most obligations.

They need to collect farm/field level information and complete a full review. They then produce a due diligence statement which they will upload to the EU Information System to be developed and maintained by the European Commission.

Downstream operators and traders will use this system to perform their due diligence checks.

There is also a requirement to report non-compliances to the relevant Competent Authority (CA).

The table below outlines the levels of responsibility for actions and liabilities of the different actors in the supply chain.



Responsibilities	Operator	Downstream Operator	Trader
Due Diligence (DD) Obligation (DD statement)	Yes	No	No
DD Check Obligation (DD statement)	No	Yes (not for SMEs, but they must collect information)	Yes (not for SMEs, but they must collect information)
Independent audits (of DD system)	Yes (not for SMEs)	Yes (not for SMEs)	Yes (not for SMEs)
Annual Report (on DD system)	Yes (not for SMEs)	Yes (not for SMEs)	Yes (not for SMEs)
Liability	Yes	Yes	Yes (not for SMEs)
Requirement to report non-compliances (Whistleblowing)	Yes	Yes	Yes



UK Proposed Regulations

The UK will introduce Due Diligence Forest Risk Commodities Regulations to tackle deforestation in a different way to the EU.

The regulations are outlined in schedule 17 of the Environment Act 2021 under which they will be made.

The scope of these regulations was further outlined by DEFRA minister Steve Barclay on the 12th December 2023. The focus is on illegal deforestation, annual reporting and A DIFFERENT SET OF COMMODITIES TO THE EUDR. Timber products will remain protected by existing regulations.

There was no mention of this new regulation in the King's Speech in November 2023, and with the election in 2024, it is unclear when this piece of legislation will be passed.

The regulations will only apply to larger businesses and will include 'threshold amounts' for each commodity before any of the proposed requirements become applicable.

The scope of application of the EUDR and the UKDDFRCRs in Northern Ireland (NI) as compared with the EUDR remains unclear and we wait the new UK government's guidance on the application of these two regulations in NI.



Meeting EU and UK Regulatory Requirements

Companies operating in the EU and UK will need to meet both sets of regulatory requirements.

Table 2. summarises key aspects of the EU regulation and proposed UK regulation, to facilitate a better understanding of some of the challenges.

Aspect	EU	UK
General requirements	Relevant commodities and products can only be placed on the European market or exported if they are: <ol style="list-style-type: none"> 1. deforestation free 2. produced in accordance with the relevant local legislation 	Eliminate or reduce risk to as low as reasonably practicable when using regulated commodities grown on deforested land.
Requirements need to be met by	30th December 2024 30th June 2025 for micro-undertakings or small takings established prior to 1st January 2021.	TBC
Businesses in scope	All 'operators' although less onerous requirements for SMEs	Those with a global turnover of more than £50 million



Aspect	EU	UK
Commodities covered	<p>Cattle products (beef and leather) Cocoa Oil Palm Soy Coffee Rubber Timber And the derived products of the above compound products containing them.</p> <p>Note: The EU Timber regulations are revoked</p>	<p>Threshold volumes (500 tonnes or less of each commodity per annum) need to consider 'embedded commodities'</p> <p>Cocoa Oil Palm Soy Cattle</p> <p>Timber products remain controlled under The Timber and Timber Products (Placing on the Market) Regulations 2013</p>
Exemption	N/A	<p>SMEs importing up to five hundred tonnes of in-scope commodities.</p> <p>Larger companies may be exempt per commodity if below the threshold (an exemption must be applied for)</p>



Aspect	EU	UK
Definition of 'forest'	Land spanning more than 0.5 hectares with trees higher than 5 metres and a canopy cover of more than 10%, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use.	An area of land more than 0.5 hectares with a tree canopy cover of at least 10% (excluding trees planted for the purpose of producing timber or other commodities). Includes mangroves.
Relevant 'local laws' of the country of production that must be complied with	<ul style="list-style-type: none"> • Land use rights • Environmental protection • Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting • Third parties' rights • Labour rights • Human rights protected under international law • The principle of free, prior, and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples • Tax, anti-corruption, trade and customs regulation 	<ul style="list-style-type: none"> • Which relates to the ownership of the land on which the source organism was grown, raised or cultivated • Which relates to the use of that land • Which otherwise relates to that land and is specified in regulations made by the Secretary of State

Aspect	EU	UK
Due diligence statement	Must cover batches of product (including geo-location data).	Annual due diligence statements and reports must be submitted to the Competent Authority - details to be confirmed.
Due diligence process expected to establish compliance	<ul style="list-style-type: none"> • No or only a negligible risk was found, non-negligible risk • Collection of information, data and documents that demonstrate compliance • Risk assessment measures <p>Risk mitigation measures.</p>	<ul style="list-style-type: none"> • Identifying and obtaining information about that commodity • Assessing the risk that relevant local laws were not complied with in relation to that commodity <p>Mitigating that risk.</p>

Aspect	EU	UK
Annual reporting	<p>PUBLICLY report on their due diligence systems, including outlining the steps taken to fulfil their obligations.</p> <p>It may be possible to include information when reporting on the other relevant acts, e.g. Corporate Sustainability Reporting Directive or Corporate Sustainability Due Diligence.</p>	<p>Annual due diligence statements and reports must be submitted to the Competent Authority, parts of which will be published.</p>
Powers	<p>Entry, inspection, examination, search and seizure, notices and undertakings by an Enforcer.</p>	<p>Rejection at Border by Customs Authorities, entry, inspection, examination, (search) and seizure.</p>

Aspect	EU	UK
Penalties and sanctions	<p>FINES of up to at least 4% of the operator's or traders Union-wide turnover in the financial year preceding the fining decision.</p> <p>CONFISCATION OF THE RELEVANT PRODUCTS concerned from the operation and/or trader.</p> <p>CONFISCATION OF REVENUES GAINED by the operator and/or trader from a transaction with the relevant products concerned.</p> <p>TEMPORARY EXCLUSION for a maximum of 12 months from the public procurement and from access to public funding.</p> <p>TEMPORARY PROHIBITION from placing or making available on the market or exporting relevant commodities and relevant products, in the event of a serious infringement or of repeating infringement.</p> <p>PROHIBITION FROM THE USE OF THE SIMPLIFIED DUE DILIGENCE procedure in the event of a serious infringement or of repeated infringements.</p> <p>NEGATIVE PUBLICITY - 'named and shamed' on EC's website.</p>	<p>UNLIMITED FINES - Criminal civil sanctions - Unlimited variable monetary penalties, notices, stop notices and enforcement undertakings.</p>



Key Issues & Challenges: EU and UK Regulations

For both EU and UK Food Business Operators, the challenge presented by the Regulation is the cost to implement in terms of resource, technology and breadth of employee skill-set, particularly around the following:

- The possible creation of two-tier supply chains
- Cost of upskilling staff/employing staff with the knowledge to interrogate foreign laws (local laws) to assess compliance
- Charges for compliance checks in the UK and EU
- Difficulty in navigating the divergence between EU and UK regimes
- SMEs will need to adopt traceability systems and software systems to assist them in compliance
- Lack of enforcement capacity at Borders and beyond
- Understanding your business's role in the supply chain as regards 'operator' and 'trader' status
- Foreign Government Challenge
- Businesses committing or being subject to fraud

The supply of affected goods into markets other than the EU or UK that do not control these commodities will be cheaper of course, leading to a possible two-tier market for the products.

There may be attempts to circumvent the rules by operators in the supply chain, which will increase the risk of fraud and possible misdirection of businesses attempting to comply. Businesses may change their buying behaviour to avoid having 'operator' status.

It is also possible that businesses will struggle to gain the resources, technology and skills to be fully prepared in the short time before the implementation of the regulations.

The costs that will be associated with compliance and monitoring in terms of the EU and UK regimes will be substantial for CAs.

Especially in the UK, funding effective enforcement will be a challenge. Currently in the UK, there are NO BORDER CHECKS for timber products under the current EU or UK Timber Regulations. These will of course continue to be in force in the UK (GB and NI) but will be revoked in the EU by the new EUDR.

The border between the Republic of Ireland (IE) and Northern Ireland (NI) may again be subject to risks of goods moving into and out of these territories without compliance checks.

The Office of Product Safety and Standards (OPSS), as the likely enforcer of the new UKDDFRCRs, will be looking to enhance enforcement, investigation powers and cooperation with the EU to better regulate the products in scope of the regulations.

Governments such as the US and China, whose exporters will be subject to the 'impossible standards' imposed by the regulation, along with producing countries such as Ecuador have laid serious challenges against the introduction of EUDR.

The proposed country risk rating scheme designed to enhance checks and requirements from 'High-risk countries' has been accused of being discriminatory.

The planned risk ratings list has been set aside for the meantime in the EUDR, with all countries given the same 'medium risk' rating.

The means to monitor land use and deforestation are EU, United States (US) and privately owned satellite-based systems. These are used to collate the data that the UK and EU propose is used to fulfil geolocation information requirements to prove compliance with the UKDDFRC and EUDR; assessed through openly available systems such as [FORIS](#).

Several countries have expressed concerns over the use of satellite monitoring/surveillance of their territories for the purpose of ensuring compliance with the EUDR.

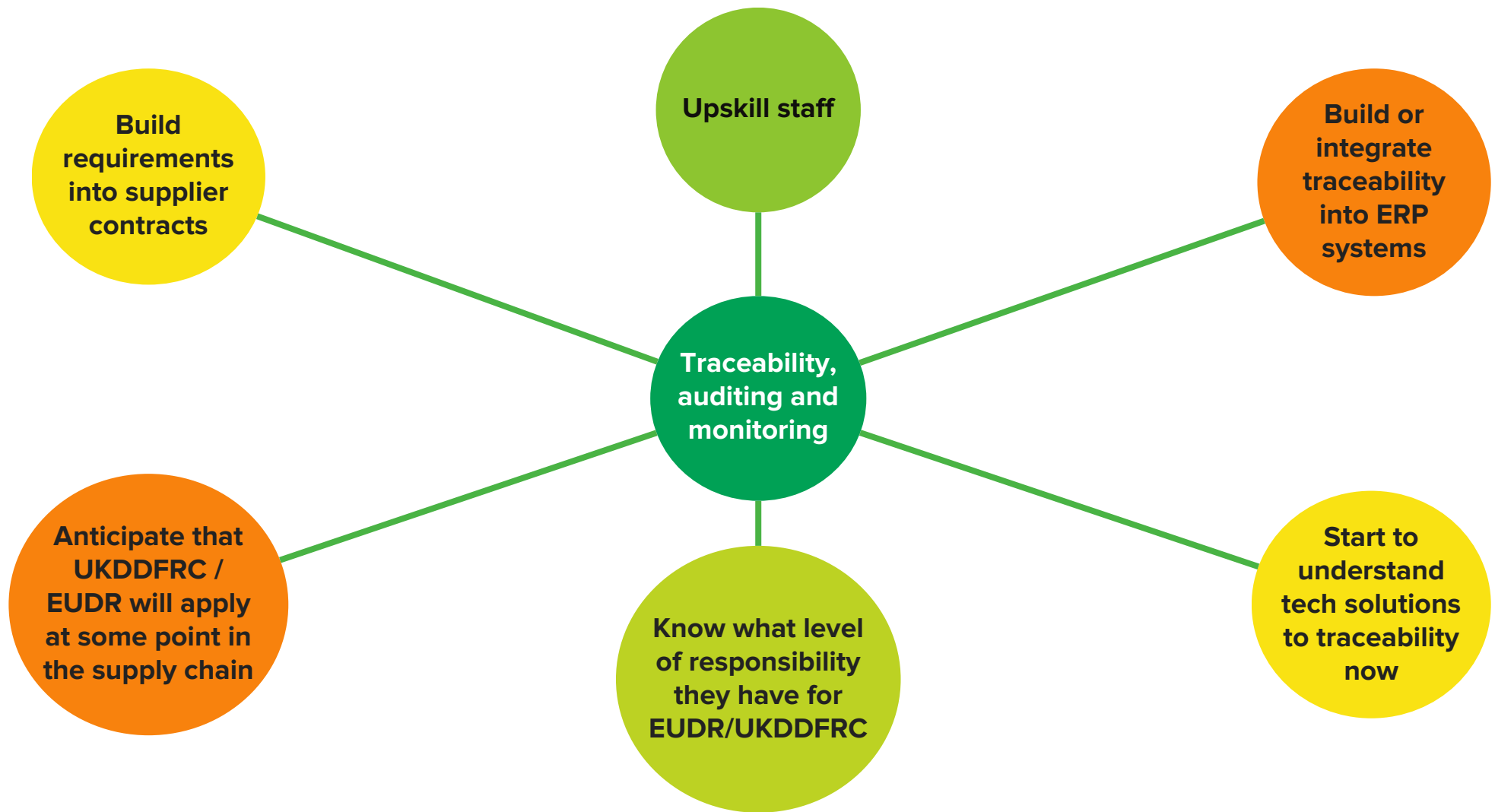


Actions for Businesses

Below are several proposed next steps for businesses to consider, some of these may already be in play.

- Agree internal roles and responsibilities
- Decide how this will impact each function in your business and find a simple way to communicate this
- Identify in-scope commodities/products used
 - Identify country of origin
 - As/when information is available from the EC, adjust country ratings as low or high
 - Prioritise commodities coming from high-risk countries
 - Estimate volumes (relevant only for UK)
- Brief suppliers on:
 - Their responsibilities
 - The business's expectations for suppliers
 - What types of data will be needed, key dates and how the data needs to be shared?
- Prioritise the EUDR and meeting its requirements
- Consider working with one or more third parties to help with data collection and verification





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Appendix: Relevant products for the purposes of EUDR

Commodity	Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).
Cattle	<p>Means: Bovine animals, including bison and buffalo.</p> <p>0102 21, 0102 29 Live cattle ex 0201 Meat of cattle, fresh or chilled ex 0202 Meat of cattle, frozen ex 0206 10 Edible offal of cattle, fresh or chilled ex 0206 22 Edible cattle livers, frozen ex 0206 29 Edible cattle offal (excluding tongues and livers), frozen ex 1602 50 Other prepared or preserved meat, meat offal, blood, of cattle 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 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.</p>

Commodity	Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).
Cocoa	1801 Cocoa beans, whole or broken, raw or roasted 1802 Cocoa shells, husks, skins, and other cocoa waste 1803 Cocoa paste, whether or not defatted 1804 Cocoa butter, fat, and oil 1805 Cocoa powder, not containing added sugar or other sweetening matter 1806 Chocolate and other food preparations containing cocoa.
Coffee	0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.

Commodity	<p>Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).</p>
Oil Palm	<p>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 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil) 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 ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product) 2915 70 Palmitic acid, stearic acid, their salts and esters 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) 3823 11 Stearic acid, industrial 3823 12 Oleic acid, industrial 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids) 3823 70 Industrial fatty alcohols</p>



Commodity	<p>Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).</p>
Rubber	<p>4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip ex 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip ex 4006 Unvulcanised rubber in other forms (e.g. rods, tubes and profile shapes) and articles (e.g. discs and rings) ex 4007 Vulcanised rubber thread and cord ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber ex 4011 New pneumatic tyres, of rubber ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber ex 4013 Inner tubes, of rubber ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40 ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber</p>



Commodity	<p>Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).</p>
Soya	<p>1201 Soya beans, whether or not broken 1208 10 Soya bean flour and meal 1507 Soya-bean oil and its fractions, whether or not refined, but not chemically modified 2304 Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</p>
Wood	<p>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 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared 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 4405 Wood wool; wood flour 4406 Railway or tramway sleepers (cross-ties) of wood 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm</p>

Commodity	<p>Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).</p>
Wood	<p>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</p> <p>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</p> <p>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</p> <p>4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances</p> <p>4412 Plywood, veneered panels and similar laminated wood</p> <p>4413 Densified wood, in blocks, plates, strips or profile shapes</p> <p>4414 Wooden frames for paintings, photographs, mirrors or similar objects</p> <p>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)</p> <p>4416 Casks, barrels, vats, tubs and other cooperers’ products and parts thereof, of wood, including staves</p>



Commodity	<p>Relevant products (“ex” before the HS code of products means that the product described is an “extract” from all the products that can be classified under the HS code. For instance, code 9401 might include seats made of raw materials other than wood, but only wooden seats are subject to the requirements of the Regulation).</p>
Wood	<p>4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood 4418 Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes 4419 Tableware and kitchenware, of wood 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 94 421 Other articles of wood Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products ex 49 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans, of paper ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood 9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof 9406 10 Prefabricated buildings of wood</p>



Get In Touch

For more information to find out how we can help you get started on your journey to compliance excellence, please get in touch on:

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