

## Comment on the regulation 2025/2650 amending Regulation (EU) 2023/1115

28 May 2026

**Interpretation Issues and Simplification Proposals concerning Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023, as amended by Regulation (EU) 2025/2650 of 19 December 2025 and taking into account the latest guidance documents, FAQs and simplification measures published by the European Commission in May 2026.**

### Introduction

The German rubber industry expressly supports the objectives of Regulation (EU) 2023/1115 and welcomes the simplifications for downstream market participants introduced through the May 2026 amendments. These adjustments move the implementation of the Regulation closer to a pragmatic, proportionate and unbureaucratic approach, as consistently advocated by our industry.

In particular, we welcome the further clarification and practical adjustment of the concrete roles, responsibilities and obligations of the different actors along the supply chain. The revised approach provides greater legal certainty for downstream operators and reduces unnecessary administrative burdens and duplicative due diligence requirements within complex industrial supply chains.

We especially welcome the simplifications introduced in line with our proposed “First Touch Principle”, under which the primary responsibility for due diligence is concentrated at the point where the relevant material first enters the EU market. This approach reflects the operational realities of downstream industries and enables a more efficient and workable implementation of the Regulation without undermining its objectives.

Furthermore, we strongly welcome the clarification that retreaded tyres as well as waste and waste-derived materials are excluded from the scope of the Regulation. These clarifications are important to avoid unintended barriers for circular economy activities and to support established recycling and retreading systems, which make a significant contribution to resource efficiency and sustainability in the European rubber industry.

We are fully aligned with the comments of the European industry association Tyres Europe on the EUDR.

## Open questions

While the recent amendments and simplifications introduced in May 2026 are welcomed by the German rubber industry, several practical implementation questions remain open regarding complex international supply chains, export, custom duties, re-export, and re-import scenarios.

To support a harmonised and workable implementation of the EUDR, we would appreciate further clarification from the Commission on the following points asked by companies of the German rubber industry:

### **1. Re-export of unchanged goods:**

- a. How should products be treated under the EUDR when an operator imports relevant products from a third country into the EU market and subsequently re-exports these products unchanged to recipients in third countries?
- b. While it is understood that the DDS reference number must be passed on to customers, clarification is requested as to whether this reference number must also be declared in the export customs declaration for unchanged goods leaving the EU.

### **2. Re-Import into the EU:**

- a. When re-importing into the EU, are customers required to use the original DDS number for the natural rubber used, or must a new/conventional DDS be used instead?
- b. We are a downstream operator of EUDR-compliant natural rubber (NR) and do not provide DDS numbers for our product (compound) to domestic or foreign customers. Our customers manufacture in a third country (Switzerland/China) finished parts listed in Annex I (HS Code 40) with our EUDR-compliant NR compound. How is this documented when importing the finished products into the EU?

### **3. Custom Duties:**

- a. How should the correct application and classification of TARIC codes under the EUDR be ensured in practice, particularly in complex product constellations or mixed goods shipments?
- b. Furthermore, where can companies obtain a legally binding and harmonised interpretation regarding the correct TARIC classification and the corresponding EUDR obligations?