

# Japanese Desk Newsletter (1-1/2)

KPMG Poland  
November 2025

## EUDR Update: The European Commission abandons the postponement and introduces simplifications and a transitional period



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This update is a summary of the following our Legal Alert. Please see it in detail.

[EUDR: The European Commission abandons the postponement - KPMG Poland](#)

- EUDR will start to be applied from January 2026 with transitional period for large and medium sized companies.
- No penalty may be imposed during transitional period, i.e. until 30<sup>th</sup> June 2026.
- “Downstream Operator” and „Micro and small primary operator” are introduced as new categories of entities.
- Several impact assessments carried out by EU authorities will be simplified and integrated into a single, comprehensive review which is to be conducted by 30 June 2030 and subsequently reviewed at least every five years.

Size of company→	Large and Medium	Small and Micro
Timing of Introduction→	30 <sup>th</sup> December 2025	30 <sup>th</sup> December 2026
Operator	<ul style="list-style-type: none"> <li>• Submit Due Diligence Statement (DDS)</li> </ul> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">                     (Small and Micro primary Operator)                      Submit one-off, simplified declaration in the EUDR IT system before placing the product on the market or exporting it.                 </div>	
Down Stream Operator	<ul style="list-style-type: none"> <li>• EUDR IT System registration</li> <li>• Ensure product traceability by collecting DDS reference numbers and simplified declaration identifiers</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure product traceability by collecting DDS reference numbers and simplified declaration identifiers</li> </ul>
Trader		

\*Definition of scale of company: Meeting two out of three thresholds in the following chart in the previous financial year

	Turnover(EUR)	Total Assets(EUR)	Employees
Large	> 50 mil	> 25 mil	> 250
Medium	≤ 50 mil	≤ 25 mil	≤ 250
Small	≤ 10 mil	≤ 5 mil	≤ 50
Micro	≤ 0.9 mil	≤ 0.45 mil	≤ 10



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## Practical Implications to large and Medium sized companies:

- To adapt promptly due diligence procedures and integrate IT systems with the EUDR platform
- To appoint persons responsible for
  - ✓ preparing and submitting DDS,
  - ✓ verifying the supply chain, and
  - ✓ setting up internal communication processes with business partners

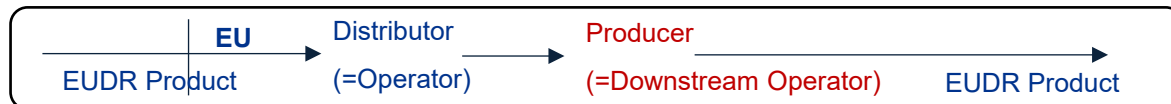
(Example) In which category you are for EUDR purposes, if you are production company in EU.



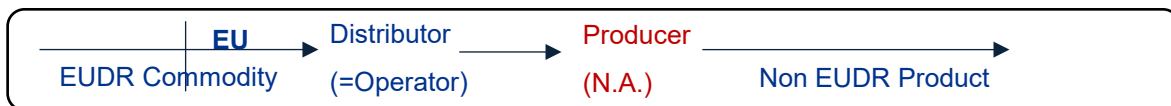
Importing EUDR commodity and producing EUDR product and selling them in EU/exporting



Importing EUDR commodity and producing Non-EUDR product and selling them in EU/exporting



Purchasing EUDR Product in EU and producing EUDR product and selling them in EU/exporting



Purchasing EUDR commodity in EU and producing Non-EUDR product and selling them in EU/exporting

## Examples of our scope of support (Please feel free to get in contact with us)

- Review and clarification of current regulatory requirements
- Support in preparing and updating procedures related to the preparation of DDS.
- Assistance in identifying products and processes falling within the scope of the new regulations.

## Japanese practice in Poland

We picked up this topic in our past webinar, please also see the following link.

[Webinar for supervisors and managers of Polish sites](#)

KPMG Poland Japanese Desk Webpage:

[Japanese Practice in Poland - KPMG Poland](#)



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