



European Union Deforestation Regulation (EUDR)

Briefing for Magazine Publishers

June 2025

Requirements for UK Magazine Publishers

This paper provides an overview of the European Union Deforestation Regulation (EUDR) and the requirements for UK magazine publishers exporting to the EU, including Ireland and Northern Ireland. This is based on the current understanding of the legislation in a joint approach by Marketforce and Frontline, providing publishers with a shared perspective from our position in the supply chain. There are still areas that require further clarification, and Marketforce and Frontline are actively collaborating with our respective owners, the PPA, Wan-Ifra, and our colleagues in the newspaper industry to address them. We do, however, recommend that if you are not already doing so, you speak to your printer and paper suppliers now, to support your own understanding and to ensure you will be EUDR compliant by 30th December 2025.

Publishers will be aware of EUDR, following the information request from Tesco earlier in the year; however, the retailer is now looking for suppliers to make declarations based on their governance and readiness for the legislation. Other retailers and international distributors are starting to make similar requests, so we must be prepared to ensure the continuation of supplies into the EU. This paper will give you guidance on how to make the necessary preparations.

EUDR Overview

The **European Union Deforestation Regulation (EUDR)** aims to combat deforestation by ensuring that products entering the European Economic Area (EEA) are deforestation-free. This regulation applies to commodities derived from forests, and imposes due diligence, traceability and record-keeping obligations on companies producing paper and printing magazines. It replaces the earlier European Union Timber Regulation (EUTR) and introduces stricter compliance measures that goes beyond PEFC / FSC certification, and ensures paper and wood come from responsibly managed Plantations.

EUDR compliance is essential for UK publishers exporting magazines to the European Union and Northern Ireland, which remains aligned with certain EU regulations, including EUDR, under the Northern Ireland Protocol. Large companies must comply by December 30, 2025, while small and micro-enterprises have until June 30, 2026. However, because magazines are transported in consolidated loads from many publishers, it will be required for all products on that shipment to be compliant by the end of 2025. From January 1st 2026 all Publishers exporting magazines to the EU and Northern Ireland will be responsible for compliance to EUDR by producing a due diligence statement (DDS), so this can be used to clear customs and ensure timely distribution into the EU. The Due Diligence Statement (DDS) must include supplier certifications, proof of sustainable sourcing, and geo-locations of the paper pulp source. Publishers and/or Printers must upload DDS and compliance documents to TRACES for regulatory checks, which will then produce a DDS reference number that can be passed along the supply chain for the smooth passage of supplies.

These DDS reference numbers will need to be communicated to your Distributor. Marketforce and Frontline are currently working with the industry to understand:

1. How the DDS reference numbers will form part of the customs clearance process to ensure the smooth passage of goods into the EU.
2. Establish industry standards regarding the required frequency of DDS renewal

The European Commission also [maintains a FAQ](#) with regular updates.

The UK is developing its own version of the EUDR, called the UK Forest Risk Commodity

Regulation (UKFRC). However, the timeframes and scope for magazines remain unclear, but publishers should be mindful of its potential impact.

Key Requirements for Compliance

1. Traceability of Materials

- Upstream suppliers must provide detailed documentation tracing the origin of all paper materials used in magazines.
- This includes geolocation data for the source of the raw materials to ensure they are not linked to deforestation.

2. Due Diligence Statements (DDS)

- **Evidence of Compliance:** The Due Diligence Statement (DDS) must include supplier certifications, proof of sustainable sourcing, and geo-locations of the paper pulp source.
- **Approach to Due Diligence Statements (DDS) for Magazine Publications:**

Current Understanding:

Despite the recent update from the EU commission, at present, we do not believe that applying a single annual DDS for magazine publications is feasible. The regulation appears to require commodities to be sourced from a single identifiable location, whereas magazine paper production involves pulp from multiple plantations, varying based on paper mill production. Additionally, different makings of paper may be used within a single print run, making it challenging to ensure consistency in sourcing. This may change with the latest update to the FAQ's due at the end of June 2025, potentially including simplification to the approach required on the customs declaration that will be required for passage of goods to the EU.

Given these conditions and the current regulatory framework, we are currently operating under the assumption that each title and issue of a publication will require its own DDS.

DDS Simplification:

Industry bodies in the EU are trying to establish ways to simplify the process of

creating DDS'. E.g. through using consolidated paper delivery level DDS' which is being explored by the EU newspapers.

At the time of writing, no formal simplification to this process has been agreed. We continue to seek further clarification from the EU on this matter and intend to lobby the EU for the requirement to simplify the process.

- **Authorised Representatives:** We believe that companies might be able to appoint representatives to submit DDS on their behalf, streamlining compliance. We feel that paper suppliers and printers are probably best placed to support here, but we will continue to review this.

3. Centralised EU Database (TRACES System)

- The EU TRACES System is an online platform for submitting compliance Documentation.
- Publishers and / or Printers must upload DDS and compliance documents to TRACES for regulatory checks.

4. Operator and Trader Status

The EUDR categorises companies involved in the market as either **operators** or **traders**. These labels determine their responsibilities.

Operators: Companies That Change a Product

Operators are businesses that **transform** a product in a way that converts trees into paper or paper into magazines.

- **Upstream Operators** (e.g. paper mills) have stricter obligations. They must actively check their supply chain, collect data, and ensure compliance. They carry the most responsibility under the regulation and must engage in extensive data collection and verification activities.
- **Downstream Operators** (e.g. magazine publishers or printers) Publishers must ensure that their suppliers comply with due diligence rules.

Traders: Companies That Do Not Change a Product

Traders **do not** alter a product. They have the fewest responsibilities, but there are exceptions:

- Large traders that are not small or medium-sized businesses (SMEs) are treated like large downstream operators.
- Traders importing paper products into the EU are treated as **upstream operators** if their supplier is based outside the EU and does not have a due diligence system in place. This is likely to apply to Menzies Ireland and other European Distributors we work with.

How Does This Apply to Publishers?

- If a publisher **does not print its own publication** but **owns the paper** used for printing, it is an **operator**, while the printer is simply a service provider with no obligations.
- If a **third-party printer** who **owns the paper** used for printing and supplies it to the publisher, then the printer is the **operator**, and the publisher is considered a **trader** because it is not responsible for transforming the product because they have never taken ownership of the paper.

5. Large Company and SME status

Under the **EU Deforestation Regulation (EUDR)**, businesses are categorised based on their size, which determines their obligations and compliance requirements.

Definition of an SME under EUDR

A Small and Medium-sized Enterprise (SME) is defined as a business that meets **two out of the following three criteria**:

- **Employee count:** Less than **250 employees**
- **Annual turnover:** Less than **€50 million**
- **Balance sheet total:** Less than **€25 million**

They benefit from simplified procedures, including:

- Lighter due diligence requirements, especially for downstream SME operators.
- No mandatory annual reporting obligations.

Definition of a Large Company under EUDR

A large company is any business that exceeds the SME thresholds. These companies face stricter compliance measures, including:

- Full due diligence obligations for sourcing commodities.
- Mandatory reporting on their due diligence systems.
- Higher scrutiny from regulatory authorities.

6. Summary of Publisher Obligations

LARGE COMPANY

Downstream Operator Trader

Need to submit a Due Diligence Statement (DDS) in the EU system before selling products but don't need to conduct due diligence themselves. Instead, they must reference DDS information from their suppliers and ensure compliance. To do this, publishers should:

- Verify DDS references from suppliers in the EU system.
- Establish a process to ensure suppliers have conducted proper due diligence.
- Compare DDS details with supplier records, public reports, and audits.
- Investigate supplier claims to check for any compliance risks.

Publishers can appoint a representative to submit DDS on their behalf. If any non-compliance is identified, they must report it to authorities and trade partners. Records of DDS and transactions must be kept for five years.

Operators do not need to conduct risk assessment or mitigation if all commodities come from low-risk countries and there is no risk of mixing with unknown or high-risk sources.

Trader

Large publishers that fall under the trader status must be **treated as operators** and therefore must comply with the same obligations as large downstream operators.

SME

SME downstream operators do not need to submit a Due Diligence Statement (DDS) but must keep reference numbers of DDS from their suppliers and provide them to authorities if requested.

To stay compliant, SMEs should:

- **Check DDS references against supporting documents and evidence from their upstream partners.**
- Share DDS reference numbers with their distributors for transportation into Europe
- Report any non-compliance concerns to authorities and trade partners.

SME traders don't need to submit a Due Diligence Statement (DDS) but must keep supplier and customer records for five years.

These records should include business details such as names, addresses, contact information, and DDS reference numbers.

They must share DDS reference numbers with their distributors for transportation into Europe.

If an SME trader becomes aware of a potential non-compliance issue in their supply chain, they must report it to authorities and trading partners.

7. Customs Declarations & Paperwork

- DDS reference number must accompany customs declarations when magazines enter the EU. Any magazine destined to the EU without a compliant DDS reference number will jeopardise the rest of the shipment into the EU and run the risk of shipments being delayed at the port, impacting on sale dates and sales.
- The TRACES system allows businesses to pre-notify EU authorities about incoming consignments, facilitating efficient border checks.
- Frontline and Marketforce are together working closely with our shareholders and the PPA to understand everyone's role in the supply chain, including Menzies to help the smooth passage of your products into the EU and Northern Ireland.

8. Recycled Materials

- Magazines made entirely from recycled materials are exempt from EUDR requirements.

- However, any non-recycled components must still meet compliance standards (e.g. non recycled pulp)

Next Steps for Publishers

While the official deadline for large companies is December 30, 2025, and for small and micro-enterprises (SMEs) it is June 30, 2026, our supply chain partners require all products to be compliant by December 30, 2025. This is due to our vehicles transporting mixed loads from multiple publishers into Europe, necessitating full compliance across all shipments. We must acknowledge that this document reflects what we understand to be our collective responsibilities as an industry as of June 25, and will no doubt be subject to change as the EU commission releases further information in 2025.

We encourage you to act now as these requirements are complicated and this may affect your supplies into Europe if you are not compliant across the titles you publish.

1. Ensure DDS compliance: Engage with printers and paper suppliers to understand how they are preparing for EUDR and understand how they will support you to collate the necessary documentation. Make sure your paper suppliers understand it is their responsibility to implement strong due diligence systems.

2. Understand your obligations: which depend on whether your company falls under the downstream operator or trader status, and if it is a Large Company or an SME.

3. Record keeping: Set up a record-keeping system for all transactions of paper products, including all references to Due Diligence Statements and related documentation.

4. Register with TRACES: Secure an EU Login account to submit DDS and track Compliance.

5. You can access the **European Commission's EUDR TRACES system** [HERE](#). This platform allows operators and traders to submit **Due Diligence Statements** to ensure compliance with the **EU Deforestation Regulation (EUDR)**.