

The new EU Timber Regulation 2023/1115 and its legal implications for the Czech forestry and timber sector

PETRA HLAVÁČKOVÁ*, MARTIN CEMPÍREK, DAVID BŘEZINA

Department of Forest and Wood Products Economics and Policy, Faculty of Forestry and Wood Technology, Mendel University in Brno, Brno, Czech Republic

*Corresponding author: petra.hlavackova@mendelu.cz

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Abstract: Regulation (EU) 2023/1115 on deforestation-free products (EUDR) establishes a substantially revised legal framework that extends beyond the previous EU Timber Regulation (EUTR 995/2010) by integrating legality, sustainability, and traceability obligations. This article provides a legal and comparative assessment of the implications of the EUDR for the Czech forestry and timber sector. The methodological approach combines doctrinal interpretation of EU legislation, comparative analysis of national implementation models, and an examination of relevant case law. Experiences from selected EU Member States are used to illustrate institutional, technological, and administrative challenges linked to EUDR implementation. The results indicate that, although the Czech Republic has an established regulatory framework under Act No. 251/2025 Coll., effective compliance with the EUDR will require improved coordination among supervisory authorities and the development of a unified digital platform for submitting and verifying due diligence declarations. Evidence from other European countries shows that integrated monitoring systems and the use of third-party certification can enhance both efficiency and transparency. The study concludes that the successful implementation of the EUDR in the Czech context will depend on institutional capacity, digital readiness, and the ability of forest managers and traders to adapt to more stringent environmental and traceability requirements.

Keywords: Czech Republic; deforestation-free products; due diligence; forestry law; timber trade

Forests represent one of the most important renewable resources in Europe, playing a crucial role in climate change mitigation, biodiversity protection and rural development. Timber and timber products form a significant component of the Czech economy, with the forestry and timber industry contributing substantially to employment and export performance. At the same time, increasing global concern about deforestation and forest degradation (see e.g. Curtis et al. 2018; FAO 2024;

Johnston et al. 2025; Muradian et al. 2025) has led to the development of stricter regulatory frameworks governing the placement of timber on the EU internal market (e.g. Giurca, Jonsson 2015; Hetemäki, Hurmekoski 2016; Apeti, N'Doua 2023; McDermott et al. 2025).

The European Union (EU) has long sought to ensure the legal and sustainable origin of timber and timber products (Johnsson et al. 2015; European Commission 2021a).

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Regulation (EU) 2023/1115 of the European Parliament and of the Council (European Union 2023) of May 31, 2023 (EUDR, Timber Regulation II) represents a new EU legal framework aimed at eliminating the import and sale of products associated with deforestation and forest degradation. It is therefore focused on preventing deforestation associated with the production and trade of certain commodities, including timber.

The EUDR entered into force on December 30, 2024, and repeals the earlier EU Regulation 995/2010 (EUTR, Timber Regulation I) (European Union 2010), which was transposed into Czech law by Act No. 226/2013 on the placing of timber and timber products on the market, as amended.

The new regulation no longer works solely with the concept of legally harvested timber but also introduces a requirement for products that do not cause deforestation. A comparison of the two regulations has been undertaken, for example, by Köthke et al. (2023). The EUDR is implemented into Czech law by Act No. 251/2025 Coll.

Given the scope and ambition of the new standard, there is a need to analyse its impact on the national legal system, particularly regarding its practical application by economic operators, timber traders, and forest owners in the Czech Republic.

The entry into force of the regulation in question may raise questions related to the interpretation of individual terms used in the regulation (Cosimo et al. 2024). The question also lies in how certain legal terms will be interpreted and whether the new regulation will be compatible with existing national legislation, such as Act No. 289/1995 Coll. on forests (the Forest Act) and Act No. 114/1992 Coll. on nature and landscape protection.

The first EUTR Regulation prohibited the placing of illegally harvested timber on the EU market and imposed an obligation on economic operators to apply a due diligence system. However, this framework had significant shortcomings: inconsistent interpretation of terms, varying levels of control in Member States, and insufficient legal enforceability (European Commission 2021a).

The EUTR therefore takes a broader approach – in addition to legality, it also focuses on sustainability and deforestation footprint. It builds on the European Green Deal (European Commission 2019), the EU Forest Strategy to 2030 (European Commission 2021b) and the objectives of the Paris Agreement (United Nations 2015).

Expert studies and articles in international journals (Marigold 2021; FAO 2022; Grabbe, Moffat 2024; McDermott et al. 2025; Muradian et al. 2025) emphasise that the EUDR represents a significant shift from a 'legality-based' approach to a 'deforestation-free' approach. In terms of the impact on international trade, the new requirements are expected to affect not only timber importers but also the entire chain of processors and traders. This will also entail certain limitations in terms of the ability to reliably link consumption with harvesting at the place of origin (Franca et al. 2025).

On May 22, 2025, the European Commission published the first list of country benchmarking according to the EUDR (European Commission 2025). The benchmarking system classifies countries according to the level (low, standard, or high) of risk associated with producing commodities. Specifically, this relates to seven high-risk commodities, including wood. The Czech Republic falls into the low-risk category.

The Czech Republic has begun aligning its national legislation with the EUDR, but several challenges remain. Among them are the development of a unified digital reporting platform, coordination among competent authorities, and the need for clear guidance tailored to small and medium-sized enterprises. In this context, comparative insights from selected EU Member States can provide useful lessons for improving national preparedness and identifying effective institutional and technological solutions.

The aim of this study is therefore to analyse the main legal implications of the EUDR for the Czech forestry and timber sector, assess its administrative and economic impacts, and compare the national implementation process with selected EU Member States. The analysis combines doctrinal legal methods, comparative assessment and case-law interpretation to provide a comprehensive overview of challenges and opportunities associated with the implementation of the new regulatory framework.

MATERIAL AND METHODS

The study employs a combination of doctrinal legal analysis, comparative assessment, and case-law interpretation to evaluate the implications of Regulation (EU) 2023/1115 (EUDR) for the Czech forestry and timber sector. The methodo-

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logical framework consists of three complementary components.

First, a doctrinal analysis of the EUDR and related EU legal acts was conducted to clarify the regulation's substantive and procedural requirements. Particular attention was given to the due diligence obligations under Articles 9–12, the geolocation and traceability provisions under Article 10, and the rules governing operators and competent authorities. This part of the analysis also examined the interaction between the EUDR and Czech national legislation, most notably Act No. 251/2025 Coll. on the marketing of timber and timber products.

Second, a comparative assessment was carried out to evaluate early implementation approaches across selected EU Member States. Four criteria guided the selection of countries: (i) the economic significance of the forestry and timber sector; (ii) the availability of national guidance or implementation documents; (iii) the existence of digital monitoring or traceability systems; and (iv) institutional arrangements involving competent authorities.

Based on these criteria, Finland, Germany, France, Italy, and the Netherlands were selected as reference cases. For each country, publicly available documents, national legislation, and reports issued by supervisory bodies were examined to identify institutional capacities, administrative procedures, and digital tools relevant to EUDR implementation.

Third, a case-law review was performed to identify judicial principles applicable to due diligence, risk assessment, and evidentiary standards. Although comprehensive EUDR case law is not yet available due to the recent entry into force of the regulation, decisions issued under the former EU Timber Regulation (EUTR) continue to provide important interpretative guidance. The analysis therefore included relevant judgments of Czech administrative courts, as well as selected decisions from other EU jurisdictions where available. Third, a case-law review was performed to identify judicial principles applicable to due diligence, risk assessment, and evidentiary standards. Although comprehensive EUDR case law is not yet available due to the recent entry into force of the regulation, decisions issued under the former EU Timber Regulation (EUTR) continue to provide important interpretative guidance. The analysis therefore included relevant judgments of Czech administrative courts, as well as selected decisions from other EU jurisdictions where available.

The integration of these three methodological components enables a comprehensive evaluation of both the legal framework and the practical challenges associated with implementing the EUDR in the Czech Republic. The triangulation of legislative, comparative, and jurisprudential sources ensures a robust analytical basis for drawing conclusions regarding institutional preparedness, administrative burdens, and future policy needs.

The comparative component relied on qualitative content analysis of national legislation, administrative guidelines, and sector-specific reports. Documents were coded according to five dimensions: central coordination, digital tools, data interoperability, enforcement structure, and support for small operators.

RESULTS AND DISCUSSION

The analysis demonstrates that the introduction of Regulation (EU) 2023/1115 (EUDR) introduces significant conceptual and practical changes for entities operating in the forestry and timber sector. Compared to the previous EUTR regime, the EUDR significantly expands due diligence obligations, particularly regarding geolocation requirements, risk mitigation procedures, and public reporting. This section addresses all major aspects of EUDR implementation.

Structural shift from EUTR to EUDR. The EUDR represents a comprehensive legal framework that links trade regulation with EU climate and biodiversity policy. Whereas the EUTR focused primarily on the legality of timber harvesting, the EUDR requires that timber and timber products also be deforestation-free, making a shift from legality to sustainability (Johnston et al. 2025; McDermott et al. 2025). The regulation extends the obligations of economic operators by requiring geolocation data on timber origin, proof of compliance with national laws of the harvest country, and digital records accessible to supervisory authorities. In this way, the EUDR supports the objectives of the European Green Deal (European Commission 2019) and the EU Forest Strategy to 2030 (European Commission 2021b).

Purpose and scope of the Timber Regulation II. The preamble of the EUDR emphasises the ecological, economic, and social value of forests, which provide society with essential products and materials. It underscores sustainable forestry

principles, highlighting that timber and timber products must not compromise forest ecological stability. Desertification and deforestation linked to climate change are identified as primary threats. (European Union 2023)

The purpose of the EUDR, which is to prevent illegal logging, cannot be downplayed by arguing that this organised crime no longer occurs in the Czech Republic. Current criminal law decisions show us that organised crime in forestry still exists (e.g. Resolution of the Constitutional Court of the Czech Republic dated December 1, 2020, Ref. No. II. ÚS 2816/20, as well as Resolution of the Supreme Court of the Czech Republic dated June 3, 2020, Ref. No. 3 Tdo 447/2020-3467).

The EUDR anticipates greater involvement of the administrative and judicial authorities of member states. In the Czech Republic, this means greater cooperation between state authorities, in particular the General Directorate of Customs and the Ministry of Finance, especially regarding the legality of the timber trade. If the EUDR sets a new goal of combating illegal logging, we expect greater cooperation with the Czech Customs Administration, the Czech Police, and the Public Prosecutor's Office.

Selected terms from the Timber Regulation II. The EUDR protects forests from which 'relevant commodities' are sourced. When sourcing these commodities, the legislation of both EU Member States and exporting third countries must be strictly applied, emphasising climate protection commitments. Relevant commodities are listed in Article 1 of the EUDR, while Article 2 defines terms relating to forest protection and implicitly introduces a new definition of forest. The regulation also defines economic operators, traders, and the due diligence system inherited from the EUTR. This system obliges forest owners, leaseholders, and timber traders to maintain records of harvested, purchased, and sold timber to ensure traceability. Economic operators are defined as persons placing timber and timber products on the market as part of their business activities, making commercial activity the main criterion for assessing the EUDR's impact (European Union 2023).

Key legal provisions include a harmonised due diligence framework with three components: (i) information requirements, (ii) risk assessment, and (iii) risk mitigation. Under Article 9, operators must collect detailed information, including geolocation data, commodity type and quantity, supplier

details, and evidence demonstrating compliance with the deforestation-free requirement. Article 10 requires a risk assessment that considers the country of origin, production type, supply chain complexity, and the credibility of documentation. If risks cannot be mitigated, Article 12 mandates additional measures, such as independent surveys, supplementary documentation, or third-party audits (European Union 2023).

These provisions substantially expand obligations compared to the EUTR. Particularly, geolocation data and the public reporting requirement under Article 33 increase administrative demands. National implementation requires a functional digital interface that enables operators to submit due diligence statements and allows competent authorities to perform efficient, risk-based inspections (European Union 2023).

The Czech legislation clarifies the due diligence system in Act No. 251/2025 Coll., amending Act No. 226/2013 Coll., and requires economic operators to submit declarations via the European Commission's electronic system before placing or exporting timber. Operators are responsible for exercising due diligence and ensuring compliance, and must pass on information and reference numbers of these declarations along the supply chain (Explanatory Memorandum to Act No. 251/2025 Coll.).

Respecting the forest owners' rights. The EUDR emphasises the protection of indigenous peoples and non-EU forest owners to prevent violations of property rights, consistent with the United Nations Declaration (United Nations 2007). In the Czech context, this principle strengthens forest owners' rights, supporting amicable resolution of disputes over access roads or forest management. For example, Supreme Court rulings (Supreme Court ruling dated 18 September 2018, Ref. No. 22 Cdo 5305/2017, and Supreme Court ruling dated August 22, 2023, Ref. No. 22 Cdo 3012/2022-1160) affirm that land easements and forest roads should serve the forest's benefit and uphold owners' rights over leased land.

In this regard, it is possible to refer to the current case law of the Supreme Court, which has issued several court decisions concerning land law. In its ruling (as specified above), the Supreme Court emphasised the owner's right to establish a road, even on land that is currently leased to an agricultural entrepreneur. This court decision thus

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strengthens the right of the landowner vis-à-vis the tenant. In accordance with the EUDR, any disputes arising from forest management should be resolved in support of the forest owner or the forest itself.

Interpretation and application of the Timber Regulation II in commercial legal relations. The EUDR must be interpreted using legal methods such as analogy and teleological interpretation (Knapp 1995) in conjunction with national legislation (Acts No. 251/2025, 226/2013, 289/1995, and 114/1992 Coll.)

For instance, the Regional Court in Brno (Decision of the Regional Court in Brno dated October 21, 2022, Ref. No. 29 A 30/2021-46) addressed a dispute regarding due diligence under the EUTR. The administrative authority proceeded in accordance with the national legislation in force at that time (Act No. 226/2013 Coll.). This is currently the only court decision dealing with a violation of the EUTR in the Czech Republic.

The dispute concerned the different views of the plaintiff (a commercial company) and the defendant (the Ministry of Agriculture of the Czech Republic) on the institution of due diligence (under Act No. 226/2013 Coll. and the EUTR) when importing timber into the Czech Republic from Myanmar.

The plaintiff was found guilty of committing an offence under Section 12(1)(a) of Act No. 226/2013 Coll. The plaintiff allegedly committed the offence by failing to use a due diligence system when importing 22.99 m³ of teak lumber imported into the Czech Republic on April 1, 2019, and 23.82 m³ of teak lumber imported into the Czech Republic on June 3, 2019, even though he was required to do so under Articles 4 and 6 of the EUTR. The plaintiff was fined CZK 25 000 (EUR 1 027) for this offence. In the grounds for the contested decision, the defendant stated that, based on a review of the decision on the offence in terms of its correctness and legality, no reason was found to revoke or amend the contested decision.

The commercial company filed a lawsuit against the Ministry of Agriculture's decision with the Regional Court in Brno. The lawsuit sought to overturn the administrative decision imposing the fine. It argued that the first-instance administrative authority had not properly defined the act that the company was alleged to have committed. The company demonstrated compliance with the due diligence system by means of documents, and in the administrative proceedings it proposed to present

evidence in the form of a statement from the competent authority of Myanmar. However, the Ministry of Agriculture, as the administrative authority of first instance, refused to accept the evidence.

According to the EUTR and Act No. 226/2013 Coll., economic operators are required to set up a due diligence system to prevent the import of illegally harvested timber into the European market. The plaintiff failed to fulfil its obligations because, although it proved the legality of the processing of teak wood at a sawmill in Sweden, it did not prove the legality of the process that preceded the processing at the sawmill.

The Regional Court stated that the decision of the administrative authority showed that the company had been found guilty of committing an offence under Section 12(1)(a) of Act No. 226/2013 Coll. by failing to provide sufficient documentation proving the maintenance of a due diligence system in relation to deliveries of teak wood from Myanmar (Decision of the Regional Court in Brno dated October 21, 2022, Ref. No. 29 A 30/2021-46).

The Regional Court concluded from the file that, for the purposes of assessing the compliance of harvested teak wood with applicable Myanmar legislation, the administrative authorities had relied on a handbook published by the Ministry of Natural Resources and Environmental Conservation (MONREC 2018) and contained in the file, which sets out in 30 steps all the necessary conditions for the proper harvesting, processing, and export of teak wood.

The decision on the offence showed that although the plaintiff had some documents at his disposal, he did not have the complete documentation. Based on the above findings, the administrative authority concluded that the timber in question was not accompanied by the set of documents that must be obtained before or during logging to comply with the due diligence system's requirement of access to information declaring logging rights (Decision of the Regional Court in Brno dated October 21, 2022, Ref. No. 29 A 30/2021-46).

The first-instance administrative authority based its assessment of significance on a handbook (European Union 2021), which states that certificates only apply to processes in processing plants and not to logging operations. It therefore reached the above conclusion that the legality of the processes preceding the processing of teak wood at the sawmill had not been proven by the applicant, with

which the defendant agreed. The Regional Court in Brno also agreed with the administrative authority's opinion. In doing so, it considered the key purpose of the EUTR. At the same time, the court considered it crucial that the EUTR applies to illegal logging, the legality of which must be documented by documents issued in accordance with the legislation of the country of origin of the logged timber. Such documents are then listed in the handbook published by MONREC (2018). In terms of proving the use of a due diligence system, the handbook itself states that the documents referred to therein can help to prove the traceability of the origin of the harvested timber. The company thus failed to prove in the administrative proceedings that it had implemented an element of the due diligence system, thereby committing an offence under Act No. 226/2013 Coll.

The company argued that the deficiencies had been resolved by means of a Certificate of Legality of Timber Products (Timber Trade Portal 2025). However, the Regional Court stated that the description submitted did not indicate that the legality of the harvesting and the traceability of the origin of the teak wood had been checked when the certificate was issued.

The Regional Court therefore did not uphold the objection and, on the contrary, agreed with the conclusions of the Ministry of Agriculture. The court dismissed the action pursuant to Section 78(7) of the Code of Administrative Procedure as unfounded (Decision of the Regional Court in Brno dated October 21, 2022, Ref. No. 29 A 30/2021-46).

The court decision implies that economic operators must strictly comply with the obligations laid down in the EUTR (currently the EUDR), and if they fail to do so, they commit offences under national legislation, namely Act No. 226/2013 Coll. and Act No. 251/2025. The burden of proof regarding the legality of logging, processing, and exporting timber to the EU market therefore clearly lies with these economic operators.

EU Member States' experiences with EUDR implementation. EU Member States have undertaken early adaptation and preparatory implementation programs. These efforts highlight key success factors as well as persistent barriers to effective compliance and enforcement. Various approaches are emerging in the implementation of the EUDR. Some of these have been selected for this paper.

Germany provides an example of proactive institutional measures. The Thünen Institute (Köthke 2025a; Köthke, Weimar 2022; Köthke, Sotirov 2024) emphasises supply chain due diligence, integrating satellite monitoring and Earth observation technologies. CMS Germany and LiveEO collaborate to monitor forest cover changes in compliance with EUDR obligations (CMS 2025). These examples illustrate that strong central coordination and digital monitoring infrastructure are important prerequisites for effective implementation.

Finland, although awaiting full implementation, provides clear guidance on due diligence, traceability, and geolocation requirements (FFA 2025). Finnish operators use cloud-based solutions like Tracking Cloud® for data management (Bluugo 2025a) to meet the requirements of the EUDR. The case of Finland highlights the importance of integrated data systems at the national level that link information on forest parcels, permits and harvesting data, and commercial timber flows. Such integration facilitates the timely creation of due diligence statements and supports market access (Bluugo 2025b; FFA 2025).

In contrast, Italy and France face relatively fragmented administrative structures, limited capacity, and unclear data systems, illustrating the other side of the implementation risk (Cosimo et al. 2024; Fisher et al. 2024).

These experiences show that the absence of a clear institutional framework and compatible digital infrastructure can slow down or hinder compliance with the EUDR.

Another relevant model is the Netherlands, which has adopted a hybrid model for the timber and wood products sector that combines intensive state supervision via the Netherlands Food and Consumer Product Safety Authority (NVWA) with strong use of voluntary certification systems such as the Forest Stewardship Council (FSC) and the Programme for the Endorsement of Forest Certification (PEFC). Although detailed public documentation on this model in relation to the EUDR is limited (Bluugo 2025b; Farmforce 2025a; NVWA 2025), it is consistent with industry analyses that emphasise the need for administrative clarity and compatibility of data systems across supply chains.

Based on these findings, several policy recommendations can be derived to support the effective implementation of the EUDR across EU Member States. Establishing a clearly defined central au-

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thority/coordination, such as a dedicated ministry or regulatory agency, has been shown to enhance national preparedness and streamline enforcement efforts. The integration of digital and geolocation tools, including satellite imagery and interoperable databases linking land parcels, permits, and material flows, is essential for ensuring the traceability of raw materials throughout supply chains. Ensuring compatibility between data systems across different administrative levels – national, regional, and corporate – is critical, as incompatibilities create operational obstacles and increase the costs of compliance. Particular attention should be paid to small suppliers and agricultural producers, who often face challenges in record-keeping and compliance; regulatory frameworks should incorporate mechanisms to facilitate their participation. Finally, transparency and robust enforcement mechanisms, supported by effective supervision, sanctions, and systematic data sharing, are necessary to prevent regulatory requirements from remaining formalistic and to ensure that they achieve their intended impact.

For better clarity, Table 1 lists the individual criteria for selected European Union countries.

The comparative analysis reveals considerable variation in institutional arrangements, digital preparedness and enforcement practices across EU Member States. Finland and Germany represent the most advanced models, characterised by strong central coordination, early investment in digital traceability systems and clear procedural guidelines for operators. Their approaches illustrate how

digital tools such as parcel-based geolocation systems, satellite monitoring or automated risk filters can significantly reduce administrative burdens and strengthen overall compliance.

In contrast, Italy and France face structural challenges stemming from fragmented institutional responsibilities, insufficient interoperability of digital systems and limited availability of national guidelines. These countries highlight the risk of uneven implementation, which may affect the consistency of enforcement across the EU market.

The Netherlands occupies a middle position, demonstrating the benefits of leveraging existing certification schemes while gradually enhancing national inspection capacity and data-sharing practices.

For the Czech Republic, the comparative findings underline the urgent need to develop a unified digital platform that integrates cadastral, forest management and inspection data. They also emphasise the importance of transparent institutional coordination and targeted support programmes for smaller operators. Adopting elements of the Finnish and German models, particularly in relation to digital tools and structured guidance, could substantially improve national preparedness.

Potential impacts of the EUDR on small and medium-sized enterprises. The impacts of the EUDR on small and medium-sized enterprises (SMEs) may be significant, but always depend on the sector and where the companies source their raw materials. In this subchapter, the potential impacts were quantified and analysed based on availa-

Table 1. Overview of selected Member States according to key implementation criteria

Country	Central authority/ coordination	Digital & geoloca- tion tools	Data system compatibility	Support mecha- nisms for SMEs	Enforcement & transparency
Germany	Thünen Institute	satellite monitoring, LiveEO	high	moderate	strong inspection capacity
Finland	Finnish Food Authority	tracking cloud, parcel-linked systems	very high	high	clear guidelines, early testing
France	Ministry of Agriculture	fragmented tools	medium-low	limited	mixed enforcement
Italy	several regional authorities	fragmented	low	limited	structural barriers
Netherlands	NVWA + certifica- tion schemes	hybrid model	medium	medium	strong reliance on FSC/PEFC

FSC/PEFC – Forest Stewardship Council/ Programme for the Endorsement of Forest Certification; NVWA – Netherlands Food and Consumer Product Safety Authority; SME – small and medium-sized enterprises

ble literature and estimates. It has not been possible to quantify the specific impacts of the EUDR on the economy of small and medium-sized forestry companies, as there is currently insufficient relevant data available. The sources of information and data were articles and publications by research-oriented non-profit organisations (Aboa 2025; BHRRC 2025; Cannon 2025; Farmforce 2025b; Fiegenbaum 2025; KPMG 2025; Sarmiento 2025; Sphera 2025; Rijk, Kunpper 2024) and applicable economic studies (Apeti, N'Doua 2023; Grabbe, Moffat 2024).

The main categories of EUDR impacts on SMEs are administrative costs, certification costs, mapping and auditing costs, export impacts, loss of market access, risk of sanctions and compliance risk, capital costs, investments in information technology and traceability.

Compliance with the EUDR represents a significant administrative and financial burden for businesses. According to the German-Dutch organisation Profundo, the average cost of implementing the EUDR for businesses of all sizes is approximately 0.10% of annual sales (Cannon 2025; Farmforce 2025b). For small and medium-sized enterprises (SMEs), these costs are higher, at approximately 0.17% of revenue, indicating that the relative burden is greater for SMEs than for larger companies (Farmforce 2025b). Research conducted by Profundo further suggests that the costs associated with the EUDR may average 1.45% of operating profit and 1.89% of net profit for the companies analysed (Rijk, Kuepper 2024). In terms of employee wage costs, model studies have shown that the administrative burden can represent up to 4.33% of labour costs (Rijk, Kuepper 2024).

However, administrative costs are not only financial in nature. Companies must prepare due diligence statements, conduct risk assessments, engage suppliers, maintain documentation, and communicate with the relevant authorities (Rijk, Kuepper 2024). Added to this is the need for investment in IT infrastructure, such as parcel registration or geolocation systems (Köthke 2025b; Keinschroth, Healey 2021; Feldhaus et al. 2023).

The EUDR also requires the identification of the origin of commodities at the plot level ('geolocation/polygon mapping') for each supply node. For smaller producers, such as farmers or small collection enterprises, this represents a significant technical and financial expense (Sarmiento 2025). In the case of high-risk supply chains, a third-

party audit is often required, which means additional costs for SMEs (Fiegenbaum 2025). It is also necessary to provide training for suppliers, implement new processes, map parcels, and manage data (Apeti, N'Doua 2023; Grabbe, Moffat 2024).

SMEs make up a significant proportion of importers associated with the EUDR; according to the Business and Human Rights Resource Centre, they account for 90% of importers (BHRRC 2025). In supplier countries, SMEs dominate the forestry and agro-industry, with 80–90% of forestry companies in developing countries falling into this category (Sarmiento 2025). For example, a report from Côte d'Ivoire warns that concerns about the costs of EUDR compliance could lead to the bankruptcy of small cocoa exporters (Aboa 2025). If small businesses are unable to provide the required information, they risk being excluded from the EU supply chain, which could significantly limit their market access.

Violations of the EUDR also carry legal risks, including a ban on sales in the EU market, seizure of products, or financial penalties. Some sources indicate that fines can reach up to 4% of a company's turnover in the EU (Fiegenbaum 2025; Sarmiento 2025). The relative impact of these sanctions is greater for SMEs, especially if they do not have sufficient financial reserves to invest in compliance (Wenker et al. 2024).

In addition to administrative costs, capital investments are also required in traceability systems, data platforms, and software for supplier management and geolocation data (Köthke 2025). Some companies may use external solutions, such as the Sphera platform, which provides tools for supplier engagement and supplier risk management under the EUDR (Sphera 2025). Capacity for training employees and suppliers must also be ensured, which adds to the organisational burden.

From an SME perspective, the impact of the EUDR is relatively low as a percentage of revenue, but it represents a more significant relative burden for small businesses than for large companies. Technical and systemic barriers, including land mapping, auditing, and documentation management, can be intensive for SMEs both financially and in terms of capacity. The risk of market exclusion is real if companies are unable to meet EUDR requirements, and penalties such as fines or product seizures pose a significant threat, especially in the absence of a robust compliance structure. The transition to new processes also

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requires time and investment, which increases adaptation costs.

However, there are factors that can alleviate the burden on SMEs. The European Commission has proposed simplifying the rules for small and micro-enterprises and extending the transition period for the implementation of the EUDR (KPMG 2025). According to the proposal of October 21, 2025, small and micro-enterprises will be given more time to adapt their processes (KPMG 2025). Voluntary sustainability standards (VSS) can make it easier for SMEs to comply with the rules (BHR-RC 2025), and the use of external technological solutions for supply chain monitoring can reduce some of the costs (Sphera 2025).

Overall, small and medium-sized trading and import companies are likely to be able to manage the costs associated with the EUDR, but with an impact on their budgets and the need to reorganise their processes. SMEs in producing countries face significantly higher barriers in terms of mapping, auditing, and IT, and without adequate support, they may be effectively excluded from the supply chain. In the long term, the EUDR may favour larger companies, leading to a gradual consolidation of the sector and a reduction in the competitiveness of smaller businesses if they are unable to absorb the associated costs.

Status of EUDR implementation and practical challenges in the Czech Republic. For effective implementation, legislative harmonisation has already been carried out in the Czech legal environment, notably through the amendment of Act No. 226/2013 Coll., on the placing of timber and timber products on the market, and relevant provisions of the Forest Act. The central legislative instrument for this harmonisation is Act No. 251/2025 Coll., amending Act No. 226/2013 Coll., which defines the competences of the relevant authorities and establishes a legal framework for implementing EUDR requirements. Compared to the EUTR regime, these requirements significantly expand the scope of control activities and emphasise geolocation, traceability, and risk analysis (European Commission 2023; Wenker et al. 2024). Currently, the Ministry of Agriculture, regional authorities, and the Czech Trade Inspection Authority serve as the main competent authorities for the Timber Regulation, while the General Directorate of Customs and customs offices are also responsible for the FLEGT (Forest Law Enforcement, Governance and Trade

action plan) licensing scheme. The Ministry of Agriculture acts as the primary supervisory authority, managing the central register for verifying due diligence systems of economic operators, serving as an appellate body for regional authorities, and maintaining communication with the European Commission, including practical reporting obligations. The scope and technical complexity of these new duties have led to the National Forestry Institute being entrusted with specialised technical and expert tasks, consistent with established practices in geodata management, digitisation, and forestry information systems (Explanatory Memorandum to Act No. 251/2025 Coll.; NFI 2024).

The Czech Republic faces several practical challenges in preparing for full EUDR implementation (Overdevest, Zeitlin 2017; Giurca, Jonsson 2022; Mayer et al. 2023). There is currently no unified digital platform for submitting due diligence statements, integrating geolocation data, and enabling real-time communication between operators and competent authorities. This absence increases the risk of inconsistent practices and creates administrative barriers (Köthke 2025b; Keinschroth, Healey 2021; Feldhaus et al. 2023). Institutional powers are dispersed across multiple agencies, including the Ministry of Agriculture, the Czech Trade Inspection Authority, and regional forest administrations. Without clearly defined procedural guidelines and coordinated workflows, enforcement may vary regionally (Giurca, Jonsson 2022; Jong et al. 2024). In addition, many small operators lack experience with advanced digital tools, parcel-based geolocation, or satellite data interpretation. The absence of centralised training programs and user-friendly digital support increases compliance costs and the risk of administrative errors (Wan et al. 2021; Feldhaus et al. 2023).

Addressing these challenges will require the development of a comprehensive national implementation plan, standardised data-sharing mechanisms, and targeted capacity-building measures, particularly for small and medium-sized enterprises and micro-enterprises. A central digital platform for recording, verifying, and reporting data on the origin of timber is essential. Such a platform should link parcel identification numbers, logging permits, and operator information, enable automatic cross-checks with national registries and satellite data, and generate due diligence declaration numbers for transmission to EU-level systems. This structure

would minimise administrative duplication, improve efficiency, and facilitate real-time oversight by competent authorities.

Based on experience abroad (FFA 2025; Köthke 2025b; Feldhaus et al. 2023), an unified digital platform should include: (i) a geolocation module linking the parcel identification number, logging permit, and operator identification; (ii) a verification module enabling automatic cross-checks with national registries and satellite data; and (iii) a reporting module generating due diligence declaration numbers and transmitting them to EU-level systems. Such a structure would minimise administrative duplication and support real-time oversight by competent authorities.

The Czech legal environment traditionally distinguishes between technical and legal aspects of implementation. Geolocation, verification, and operation of the due diligence system are primarily technical tasks; therefore, entrusting these activities to the National Forestry Institute is both logical and efficient. Integrating technical tools with centralised professional expertise can significantly reduce administrative burdens and enhance transparency in the Czech forestry and timber sector, as confirmed by analyses of digital forestry systems within the European Union (Cordero et al. 2024).

Looking forward, the Czech Republic should aim to strengthen institutional coordination, enhance digital infrastructure, and provide structured guidance for smaller operators to ensure compliance with the EUDR. The creation of a fully integrated national platform, supported by training programs and streamlined procedures, will enable more effective risk-based supervision and timely reporting. Adopting best practices from countries such as Finland and Germany, including early investment in digital traceability systems and clear procedural guidelines, could significantly improve preparedness and reduce the administrative burden. Ultimately, such measures would support sustainable forest management, facilitate legal and deforestation-free timber trade, and enhance the competitiveness of Czech operators in the EU market.

LIMITATIONS

This study is subject to several limitations. First, the availability of publicly accessible implementation documents varies significantly across Member States, which may affect the completeness of the

comparative analysis. Second, the rapidly evolving nature of EUDR secondary legislation means that some interpretations presented in the article reflect the regulatory state as of mid-2025. Third, while the analysis incorporates economic estimates derived from existing ex-ante assessments, more robust quantitative data for the Czech context remain limited and will require future empirical research as implementation progresses.

CONCLUSION

The Timber Regulation II (EUDR) represents a new generation of EU legislation governing the trade in timber and timber products. Compared to its predecessor, the Timber Regulation I (EUTR), it significantly expands the regulatory framework by strengthening requirements for environmental responsibility, traceability, and the prevention of deforestation. A fundamental shift lies in the broadened scope: while the original regulation focused primarily on timber originating from third countries, the EUDR also applies to timber harvested within EU Member States. Its overarching objective is to ensure that no product placed on the EU market is linked to deforested or degraded forest areas.

To enable effective implementation of this new framework in the Czech context, Act No. 226/2013 Coll. on the placing of timber and timber products on the market has been aligned with the requirements of the EUDR. This Act was amended by Act No. 251/2025 Coll. The relevance of this harmonisation is further supported by the 2022 judgment of the Regional Court in Brno, which reaffirmed that the burden of proving the legality of timber lies entirely with economic operators. Under the EUDR, this burden becomes even more stringent, as operators must demonstrate not only the legality of the wood but also verify its precise geographical origin and the timing of harvest.

Another important innovation introduced by the EUDR is the obligation for large companies to publish annual reports documenting the operation of their due diligence systems. Meeting this requirement will necessitate targeted amendments to Czech legislation, together with the establishment of appropriate monitoring procedures and control mechanisms. The experience of countries such as Finland and Germany illustrates that successful implementation hinges on linking the le-

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gal framework with modern technologies and certification systems. Tools including blockchain, geolocation verification and satellite monitoring have been shown to lower administrative costs, increase transparency, and strengthen trust in the regulated system.

These insights demonstrate that the Czech Republic can approach the EUDR not merely as a regulatory burden but as an opportunity to enhance the competitiveness of the domestic forestry and timber sector. Modernised administration, digitised processes, and the promotion of legally and sustainably sourced timber may contribute to strengthening the international reputation of Czech forest products. However, the transition will require a coordinated approach. The present analysis highlights that success depends on a clearly defined institutional architecture, an interoperable digital infrastructure and efficient communication between state authorities and economic operators.

The Czech Republic nonetheless faces several practical challenges as it prepares for full implementation of the EUDR. At present, there is no unified platform that would allow operators to submit due diligence statements, integrate geolocation data and communicate directly with competent authorities. This absence creates a risk of inconsistent procedures and administrative delays. Institutional responsibilities are also spread across multiple bodies, including the Ministry of Agriculture, the Czech Trade Inspection Authority and regional forest offices, which may lead to uneven enforcement in the absence of coordinated workflows. Furthermore, many smaller operators lack familiarity with advanced digital tools, parcel-based geolocation or remote sensing technologies, increasing the likelihood of administrative errors and higher compliance costs. Addressing these issues will require the formulation of a national implementation plan, the establishment of shared data mechanisms and the introduction of targeted capacity-building programmes, particularly for micro- and small enterprises.

In light of these challenges, several strategic measures can strengthen the Czech Republic's readiness. Advancing digitisation through a central electronic platform would support uniform data management and ensure traceability from harvesting to export while maintaining compatibility with European systems. Improving institutional coordi-

nation supported by clearly assigned responsibilities and harmonised procedures would help align Czech practice with demonstrated models in countries such as Finland and Germany. Integrating certification schemes (FSC, PEFC) and innovative technological solutions such as blockchain, geolocation verification and satellite monitoring would further increase the system's robustness. At the same time, raising awareness and providing sustained technical assistance to smaller operators is crucial, as these businesses are likely to bear the greatest compliance burden.

Implementing these interconnected measures would enable the Czech Republic not only to meet the regulatory expectations of the EUDR but also to transform this framework into an instrument that strengthens efficiency, credibility and long-term sustainability within the national forestry and timber sector.

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