

From Bean to Bar: Understanding Coffee & Cocoa Scope under the EUDR



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Scoping under EUDR

The EU Deforestation Regulation (EUDR) is designed to ensure that relevant commodities and products placed on, made available on, or exported from the EU market are deforestation-free, produced in accordance with the relevant legislation of the country of production, and covered by a due diligence statement.

This guidance is specifically tailored to help coffee and cocoa related companies to understand which products fall within the scope of the EUDR. It shares practical insights on commodity forms, derived products, customs codes, and potential borderline cases to support accurate compliance assessments and due diligence implementation.

EUDR Product Scope Basics

Under the EUDR, Cocoa and coffee are explicitly listed as in-scope commodities, including a defined list of derived products set out in Annex I of the Regulation.

A product is considered relevant under the EUDR when its scope is determined by:

- the commodity it contains (e.g. cocoa or coffee),
- its classification under an HS code listed in Annex I.

In Annex I of the EUDR, certain HS codes are listed with the prefix "ex".

The prefix "ex" means that only a specific subset of products classified under that HS/CN code is covered by the EUDR, namely those that actually contain or are derived from an EUDR relevant raw material.

Practical Steps to Determine Product Scope:

1. Map all cocoa and coffee products placed on or exported from the EU market
2. Identify the final HS code used for customs declaration
3. Cross-check against Annex I of the EUDR
4. Document scope decisions and assumptions
5. Review scope annually or when products or classifications change

Example: ex 1806 – Chocolate and other food preparations containing cocoa

The HS code 1806 can include a wide range of products, such as:

- Chocolate bars and tablets
- Cocoa-containing pralines and confectionery
- Cocoa-based spreads
- Food preparations with very low cocoa content

Due to the "ex" designation, only those products classified under CN code 1806 that actually contain cocoa fall within the scope of the EUDR.

Implications:

- Products classified under 1806 without any cocoa content are out of scope
- For multi-ingredient products (e.g. chocolate with milk, sugar, nuts), EUDR due diligence applies only to the cocoa component
- If cocoa from multiple origins is used, due diligence must cover all cocoa-producing plots contributing to the product

Cocoa EUDR Product Scope

Cocoa is one of the key commodities covered under the EU Deforestation Regulation (EUDR). Companies placing cocoa and derived products on the EU market, or exporting them from the EU, must ensure that they are deforestation-free, legally produced, and traceable to their origin.

Cocoa products covered by the EUDR (HS 1801-1806):

- Cocoa beans (whole or broken, raw or roasted) (HS 1801)
- Cocoa shells, husks, skins, and waste (HS 1802)
- Cocoa paste (liquor), whether or not defatted (HS 1803)
- Cocoa butter, fat, and oil (including cocoa butter-based cosmetics or pharmaceuticals where relevant classification applies) (HS 1804)
- Cocoa powder, with or without added sugar (HS 1805)
- Chocolate and other food preparations containing cocoa (where listed in Annex I) (HS 1806)

Out-of-Scope Cocoa Products (Examples)

- Bakery products such as biscuits, cakes, or wafers where cocoa is only an ingredient but the product is classified under cereal/bakery headings (HS 1905)
- Dairy products such as chocolate-flavoured milk (HS 0403 / HS 2106, depending on formulation and classification)
- Cosmetics containing cocoa butter (e.g. lotions, creams, lip balms) classified under cosmetic headings (HS 3304 or 3307)

Only products explicitly listed under Annex I HS codes are in scope. Products containing cocoa as an ingredient are in scope only if their HS code is included.



Photo: Fairtrade Česko a Slovensko



Example: White Chocolate and EUDR Scope*

White chocolate represents a typical borderline case under the EUDR and illustrates the importance of HS code-based scope determination. From a raw material perspective, white chocolate does not contain cocoa mass or cocoa powder, but it usually contains cocoa butter. Cocoa butter is a cocoa-derived product and is explicitly listed in Annex I of the EUDR (e.g. HS 1804).

However, EUDR applicability is determined not by the ingredient list, but by the final HS code under which the product is placed on or made available on the EU market.

In practice, white chocolate may be classified under different HS codes, in particular:

- HS 1806 – Chocolate and other food preparations containing cocoa
 - Listed in Annex I as ex 1806. Where white chocolate is classified under HS 1806, it is in scope of the EUDR, as it contains a cocoa-derived ingredient (cocoa butter).
- HS 1704 – Sugar confectionery (not containing cocoa)
 - Not listed in Annex I. Where white chocolate is classified under HS 1704, it is out of scope of the EUDR, even if cocoa butter is used in the recipe.

Implications:

- White chocolate is not automatically in scope of the EUDR.
- Scope depends on the customs classification of the final product, not on the presence of cocoa butter alone.
- Where an ex code applies, EUDR due diligence obligations relate only to the cocoa component (i.e. cocoa butter). Companies are strongly advised to verify and document the applicable HS code (e.g. via internal customs expertise or Binding Tariff Information) and to retain written justification for their scope assessment.

*Practical Example - illustrative only. The actual result depends on the customs classification of the final product in the specific case.)

Further information:

[Fairtrade Risk Map Cocoa](#)
[Fairtrade Impact Platform](#)

Further guidance material:

Cocoa and Coffee,
Processor/Manufacturer,
SME Trader Obligations,
Flowchart

Coffee EUDR Product Scope

Coffee is a globally traded staple and under the EU Deforestation Regulation (EUDR), it is also a high-priority commodity. Any company placing in-scope coffee products on the EU market, or exporting them, must demonstrate that they are deforestation-free, legally produced, and traceable to origin.

Coffee products covered by the EUDR (HS 0901):

- Coffee cherries (HS 0901 – coffee, whether or not roasted or decaffeinated, includes coffee in its raw forms depending on classification practice)
- Green (unroasted) coffee beans (HS 0901)
- Roasted coffee beans (HS 0901)
- Decaffeinated coffee (HS 0901)
- Coffee husks, skins, and substitutes containing coffee (HS 0901 or related subheadings depending on preparation and use)

Out-of-Scope Coffee Products (Examples)

- Highly processed food products where the final HS code is not listed (e.g. soluble coffee under HS Code 2101)
- Products where coffee is used solely as a flavouring, if the HS code is excluded

Only HS codes listed in Annex I are in scope. Companies must verify scope based on customs classification, not ingredient lists alone.

Key Takeaways

Companies are strongly advised to verify and document the applicable HS code (e.g. via internal customs expertise or Binding Tariff Information) and to retain written justification for their scope assessment.

Cocoa and coffee companies frequently encounter the following issues:

- Assuming all chocolate or coffee-containing products are automatically in scope
- Failing to reassess scope after product reformulation or reclassification
- Using incorrect or outdated HS codes
- Treating extracts, by-products, or waste as out of scope without verification

Regular validation with customs experts is strongly recommended.



Example: Flavoured Instant Coffee and EUDR Scope*

Flavoured instant coffee is a useful borderline case under the EUDR and highlights how scope is determined by HS code classification rather than simply by ingredients. From a raw material perspective, instant coffee is derived from coffee beans—an EUDR-listed commodity (e.g. HS 0901). Even when additional ingredients such as sugar, flavourings, or milk powder are added, the product may still contain a coffee component that is relevant under the regulation.

However, EUDR applicability is determined not by whether coffee is present, but by the HS code under which the final product is placed on or made available on the EU market. In practice, flavoured or mixed instant coffee products may be classified under different HS codes, in particular:

- HS 2101 – Extracts, essences and concentrates of coffee
- Listed in Annex I of the EUDR. Where flavoured instant coffee is classified under HS 2101, it is in scope, even if additional ingredients are present. In such cases, due diligence obligations apply to the coffee component.
- HS 2106 – Food preparations not elsewhere specified or included
- Not listed in Annex I. Where a composite product (e.g. a ready-to-mix “3-in-1” coffee with sugar and creamer) is classified under HS 2106, it is generally considered out of scope of the EUDR, despite containing coffee.

Implications:

Flavoured or composite coffee products are not automatically in scope of the EUDR.

Scope depends on the customs classification of the final product, not on the presence of coffee alone.

Where an “ex” code applies, EUDR due diligence obligations relate only to the coffee component of the product.

Key Considerations for Cocoa and Coffee Companies

- Multi-ingredient products (e.g. chocolate bars with nuts or dairy) must be assessed at the final product HS code level
- Even low cocoa/coffee content products may be in scope if the final products' HS code is listed
- By-products and waste streams may where that process involved material that was not waste also be in scope if covered by Annex I

*Practical Example – illustrative only. The actual result depends on the customs classification of the final product in the specific case.

